

2024 *Sustainability* Report

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Overview

About this report

GRI 2-2, GRI 2-3, GRI 2-14

Providing access to treated water and basic sanitation goes far beyond a legal obligation; it is a commitment to people's dignity, health and quality of life. At the Águas do Brasil Group, we take this mission seriously and strive for excellence, combining innovation, operational efficiency, and social and environmental responsibility to deliver essential services to millions of Brazilians.

Achieving universal access to sanitation in Brazil is a challenge that requires strategic planning and continuous dedication. In 2024, we took some major steps in this direction. Through significant investments in infrastructure, expansion of coverage and the adoption of new technologies, we contributed to the social and economic development of the regions where we operate, generating value for customers, communities, employees, shareholders and other stakeholders with whom we interact.

This annual report, published for the fourth consecutive year in May 2025, presents the

results and indicators of our operations between January 1 and December 31, 2024 – the same period covered by our financial statements. The data encompasses the activities of the Group's 14 concessionaires and two industrial units.

The content follows the guidelines of the Global Reporting Initiative (GRI), version 2021, and the sector standards of the Sustainability Accounting Standards Board (SASB), employing international best practices for reporting. It is also aligned with the principles of the United Nations Global Compact, to which we are a signatory, reflecting our contribution to the UN Sustainable Development Goals and to building a more responsible and sustainable future.

Our consolidated financial statements were audited by Ernst & Young and include the following companies: Saneamento Ambiental Águas do Brasil S.A. (parent company); Águas de Niterói S.A.; Águas de Juturnaíba S.A.; Águas do Paraíba

S.A.; Águas do Imperador S.A.; Águas das Agulhas Negras S.A.; Águas de Nova Friburgo Ltda.; Saneamento de Jahu Ltda.; SAAB Participações e Novos Negócios S.A.; Soluções Ambientais Águas do Brasil Ltda.; Águas de Paraty S.A.; Águas de Jahu S.A.; Águas de Pará de Minas S.A.; Gadugi Participações S.A. (inactive); Águas da Condessa S.A.; and Águas da Imperatriz Participações S.A. We also hold stakes in three companies that are not consolidated in our financial statements: Águas de Votorantim S.A., F.AB. Zona Oeste S.A. (Zona Oeste Mais Saneamento) and Rio+Saneamento Participações S.A.

This report was prepared with the oversight and approval of our Board of Directors, in accordance with best practices in governance and transparency.

We are open to dialogue and listening. If you have any questions, suggestions or contributions, please email the ESG area at equipeasg@grupoaguasdobrasil.com.br.

We hope you find this report helpful.



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Material topics guiding the content of this report¹:

GRI 3-2



Water security and climate change



Environmental impacts



Operational safety



Operational and financial efficiency



Quality of services provided



Regulation and legal certainty



Ethics, governance and transparency



Achieving universal access to basic sanitation



People management



Privacy and data security

Our material topics are connected to the UN Sustainable Development Goals.



¹ Learn more about the materiality process on page 112.

Message from management

Letter from the Chairman of the Board of Directors

GRI 2-22

Transforming realities, preserving the future

In 2024, we reaffirmed innovation, efficiency and sustainability as pillars that guide our continued growth. Faced with significant challenges, such as extreme weather events and the need to further improve our operations, we consolidated initiatives focused on organizational efficiency, stronger governance and water security, always underpinned by consistent and structured planning.

We made progress in implementing our matrix budget and organizational transformation – fundamental elements of the Organizational Excellence Project carried out over the course of the year.

Our new budgetary approach enabled a comprehensive review of internal processes, promoting greater efficiency in cost management and encouraging the sharing of best practices among areas. At the same time, we reformulated our organizational structure, making it more agile and collaborative, with more autonomous teams and distributed responsibilities. We also evolved in risk management, consolidating four strategic pillars: cyber, environmental, regulatory and integrity risks.

The constant search for innovation and efficiency resulted in major investments. We expanded the use of artificial intelligence in customer management and water loss control, directly contributing to increased productivity and better use of resources. At the same time, we advanced in the process of migrating to power self-production, strengthening our leading role in the use of renewable sources and significantly reducing the environmental impact of our operations.

In the social field, 2024 was a year of restructuring and reinforcing projects. We unified existing initiatives under a strategic vision, expanding the reach and positive impact of our actions in the communities where we operate.

We overcame obstacles, invested and maintained our growth trajectory. We are ready to reap the rewards of the transformations we have implemented. We have thereby strengthened our role as leaders in the sector and as agents of social and environmental transformation.

João Pedro Backheuser
Chairman of the Board of Directors



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Letter from the CEO

GRI 2-22

Sustainable sanitation: Innovation and resilience

The year 2024 brought us climatic and economic challenges that tested our ability to adapt. We faced extreme events, such as prolonged droughts and changes in water quality, requiring quick and effective responses. Thanks to our accumulated experience, combined with innovation and social and environmental responsibility, we were able to ensure continuous and safe supplies for the population.

As climate phenomena have intensified, we have reinforced our water security strategies and contingency plans, investing in technology and intelligence to anticipate scenarios and mitigate impacts. Our first preliminary water security assessment, conducted in 2024, allows us to develop actions to strengthen the resilience of our operations and mitigate the impacts of climate change. By analyzing historical data, we have identified vulnerabilities and are preparing our concessionaires with adaptation measures. This challenge is a collective issue, and we seek to

maintain it as a priority in public policy through institutional coordination with environmental and regulatory agencies.

In the economic arena, high interest rates pose challenges for the infrastructure sector, affecting access to long-term financing and investments. Even so, our efficient management model and financial discipline have kept the business solid and growing. We exceeded our revenue and collection targets set for the year, despite the challenging situation.

We also made progress in our commitment to achieving universal access to sanitation. We continued to expand our infrastructure, installing new sewage treatment plants and reducing water losses, yielding positive impacts in the communities where we operate. In the social sphere, we expanded the reach of the “Social Tariff” subsidy scheme and improved our relations with communities, ensuring dignified, accessible and efficient services.

Integration between concessionaires and the exchange of experiences between teams were fundamental to tackling critical moments with agility and

precision. The commitment of the people who are part of the Águas do Brasil Group, combined with operational excellence and mutual support, was essential to ensure the quality and continuity of services.

We are prepared to continue facing the challenges ahead, with our eyes set on the future. Our focus remains steadfast: to provide the population with high-quality sanitation services, underpinned by innovation, responsibility and sustainability.

Claudio Bechara Abduche
Chief Executive Officer



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Who we are



The Águas do Brasil Group

Corporate profile

GRI 2-1, GRI 2-6

We are one of the leading private sector sanitation companies in Brazil, celebrating 27 years of experience in 2025. As a privately held company, Saneamento Ambiental Águas do Brasil S.A. (SAAB), which trades as the Águas do Brasil Group, acts as a holding company for concessionaires, leveraging its excellence in water collection, treatment and distribution, as well as sewage collection and treatment.

We are a 100% Brazilian-owned company based in Niterói, Rio de Janeiro State. Our shareholders are Developer S.A. (80.86%) and New Water Participações (19,14%). We serve approximately 5 million people and have a team of more than 5,000 employees, in addition to a network of around 6,000 suppliers. We are present in 29 municipalities in Rio de Janeiro, two in São Paulo and one in Minas Gerais, through 14 concessionaires and two industrial units, catering to residential, commercial,

industrial and public sector customers.

Our pioneering spirit and constant pursuit of efficiency drive the advancement of universal sanitation in Brazil. Through continuous investments in innovation and infrastructure, we develop tailor-made solutions for municipalities with different geographical, social and economic contexts, promoting access to treated water and sanitary sewage facilities. We also treat water and industrial effluents, contributing to the sustainability of production chains in various sectors.

Transparency, governance, and social and environmental responsibility are the pillars that sustain our operations. We work every day to provide increasingly efficient services, driving social and environmental development and helping improve the quality of life of millions of Brazilians.



**Taking care of water means
taking care of life.**



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Key numbers



5 million
people served



32
municipalities



14
concessionaires¹



2
industrial units



1,406,819
active water
connections²



1,037,367
active sewage
connections



1,994,464
active billed water
customers²



1.535.026
active billed
sewage customers

1. In March 2025, Águas de Jahu incorporated Sanej's operations, as already provided for in the concession contract to improve the services provided. As a result, we went from 15 to 14 concessionaires. GRI 2-4

2. The numbers of active connections and billed customers include Rio+Saneamento, Zona Oeste Mais Saneamento and SAAB (consolidated).



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Highlights of 2024

We continued to strengthen our presence in the sanitation sector, making consistent advances, integrated into our strategic areas of operation. Building on our past work, we maintained our focus on achieving universal service coverage, operational efficiency and business sustainability. Featuring robust investments, innovative solutions and initiatives aimed at social and environmental development, 2024 was a year of significant deliveries and consolidation of results.

FINANCIAL CAPITAL

- ✓ **Sustainable growth:** Our consolidated gross revenue reached R\$2.4 billion, up 10.9% from 2023. EBITDA was R\$699 million, up 7.5% from the previous year, reflecting financial strength and efficiency gains.
- ✓ **Efficient commercial management:** We introduced new digital payment methods, such as Brazil's PIX system and credit card installment plans, increasing convenience for customers and revenue collection efficiency.
- ✓ **Market recognition:** Fitch Ratings assigned a "AAA(bra)" national long-term rating to SAAB and concessionaires Águas de Juturnaíba and Águas do Paraíba. The same rating was also assigned to Rio+Saneamento's second and third bond issues.



- ✓ **Expansion of coverage:** We ended the year with 1.4 million active water connections and more than 1 million active sewage connections, including 35,583 water connections incorporated through the acquisition of Águas da Imperatriz.
- ✓ Our consolidated loss rate remains below the 25% target stipulated in the Brazilian sanitation legal framework for 2033, as a result of the use of advanced monitoring and operational control technologies as part of our Valued Water Program.
- ✓ **Automation and digitization:** We modernized our concessionaires' supervisory systems, enabling integration with the corporate environment and real-time remote monitoring.

OPERATING CAPITAL





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INTELLECTUAL CAPITAL

- ✓ **Open innovation and digital transformation:** Our Torneira Lab startup program promoted experimentation with emerging solutions, working with seven strategic pilots over the course of the year.
- ✓ **Operational optimization:** By implementing an artificial intelligence tool for updating customer registration details, we have reduced billing losses and increased commercial efficiency.
- ✓ **Energy efficiency and automation:** We developed a digital twin for control networks and optimized the operation of hydraulic pumps, reducing power consumption.



- ✓ **Workforce diversity:** We made progress in terms of diversity. In all, 39.8% of our leaders are now women and 23.3% are black and mixed-race people. More than half of our team is made up of black and mixed-race professionals.¹
- ✓ **Professional development:** We provided over 68,000 hours of training during the year.
- ✓ **Recognized work environment:** For the fourth consecutive year, we earned Great Place to Work (GPTW) accreditation, which recognizes the best companies to work for..¹

HUMAN AND SOCIAL CAPITAL

NATURAL CAPITAL

- ✓ **Energy sustainability:** We continued with our distributed generation project, producing 23,898.97 MWh, which avoided emissions of 1,302.49 metric tons of CO₂.
- ✓ **Waste management:** We increased the volume of sludge from water and sewage treatment plants sent for sustainable disposal and developed our Strategic Sludge Management Plan, which will guide the more efficient and sustainable management of this type of waste.
- ✓ **Water security:** We completed our preliminary water security assessment, mapping risks related to scarcity, variations in water quality and the impacts of floods on our operational units.



¹. Not including Zona Oeste Mais Saneamento and Rio+Saneamento.

Certifications, awards and recognition

The recognition we earned during the year reflects the consistency of our performance and our commitment to excellence, sustainability and corporate responsibility. Each certification, award or public mention strengthens our organizational culture and inspires us to continue evolving with integrity and innovation.



Great Place to Work

For the fourth consecutive year, we earned Great Place to Work (GPTW) certification, which recognizes the best companies to work for. This achievement reflects our efforts to build an inclusive, respectful and inspiring work environment for our employees.



2024 National Quality Awards for Sanitation

Our concessionaires Águas de Juturnaíba and Águas de Niterói received a Level III Quíron Diamond Trophy in the “Best in Environmental Sanitation Management” category, recognizing their ESG practices, in the National Sanitation Quality Awards, organized by the Brazilian Association of Sanitary and Environmental Engineering (ABES).



Instituto Trata Brasil's 2024 Sanitation Ranking

The municipalities of Niterói and Petrópolis, served by our concessionaires, ranked first and second, respectively, in the state of Rio de Janeiro in the 2024 Sanitation Ranking of Instituto Trata Brasil, a sanitation think tank. Niterói, served by Águas de Niterói, remained the only municipality in Rio de Janeiro among the 10 best in the country in terms of sanitation.



Reporting Matters Brasil

We excelled in the first two editions of Reporting Matters Brasil, a report produced by the Brazilian Business Council for Sustainable Development (CEBDS) in partnership with sustainability consulting firm Grupo Report. Our sustainability reports for 2022 and 2023 were recognized for best practices in sustainability communication. Our 2023 report was especially highlighted for its innovative and transparent approach to the UN Sustainable Development Goals.



ISO 37000 and 37002 certifications

We maintained our ABNT NBR ISO 37000 and ABNT NBR ISO 37002 certifications, reflecting our commitment to governance and integrity. We were the first company in Latin America to obtain ISO 37000:2022 – Governance of Organizations, in 2023. We maintained our ISO 37002:2022 – Whistleblowing Management System certification, originally achieved in 2022, for the second consecutive year.

We also maintained our ABNT NBR ISO 37001:2017 – Anti-Bribery Management System and ABNT NBR ISO 37301:2021 – Compliance Management System certifications.

ISO 9001 certification

Our concessionaire Águas do Paraíba once again received a recommendation for recertification of its Quality Management System, following an audit by the Carlos Alberto Vanzolini Foundation, attesting to its compliance with the ABNT NBR ISO 9001:2015 standard.

ISO 14001 certification

We maintained ABNT ISO 14001 certification for SAAL, SAAB, Águas de Niterói, Águas de Pará de Minas and Águas de Paraty, due to their compliance with environmental process requirements, standards aimed at mitigating environmental impacts and risks, and applicable legislation.



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100 Most Innovative IT Users Awards

Our innovation initiatives earned us another high-profile accolade: we ranked seventh overall and first in the sanitation sector in the 100 Most Innovative IT Users Awards, organized by IT Forum. The jury highlighted our “Nova Lis” project, which modernized our meter reading and billing system, optimizing operational efficiency and field team management.



Companies That Best Communicate with Journalists Awards

For the 10th year in a row, we were among the winners of the “Companies That Best Communicate with Journalists Awards,” in recognition of the quality of our relationships with the press and the transparency of our corporate communications.



Top 100 Open Corps Awards

Our innovation system was also recognized in the Top 100 Open Corps Awards. We ranked third in the “Top 10 Sanitation, Waste Management and Infrastructure companies” category, climbing two positions from the previous year.



PROSEGH certification

For the second year in a row, our concessionaire Águas de Niterói was awarded certification by the Rio de Janeiro State Water Security Program (PROSEGH) for its Sanitary Compliance Project in the Oceanic Region, which raises awareness of the importance of sewage collection and treatment.



City Satisfaction Certificate

Our concessionaire Águas das Agulhas Negras received a “City Satisfaction Certificate” in the “Water and Sewage” category as part of an awards scheme organized by technology research firm Ebritec, for its performance and the quality of its services in the municipality of Resende in Rio de Janeiro State.



Gold certification from Brazilian GHG Protocol Program

For the second consecutive year, we received Gold certification from the Brazilian GHG Protocol Program, reaching the highest quality level for greenhouse gas emissions inventories.



2024 4CSO Brazil success story

Our Cybersecurity for Operational Automation project was recognized as a success story at the 2024 4CSO Brazil event, emphasizing our information technology best practices.

Corporate Citizenship Program certificate

Águas de Paraty received a Gold Certificate from the Brazilian government's 2024 Corporate Citizenship Program, recognizing its engagement in an initiative called “Don't Pour Your Oil Down the Drain,” especially through its Cooking Oil Disposal Program.



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Growth trajectory

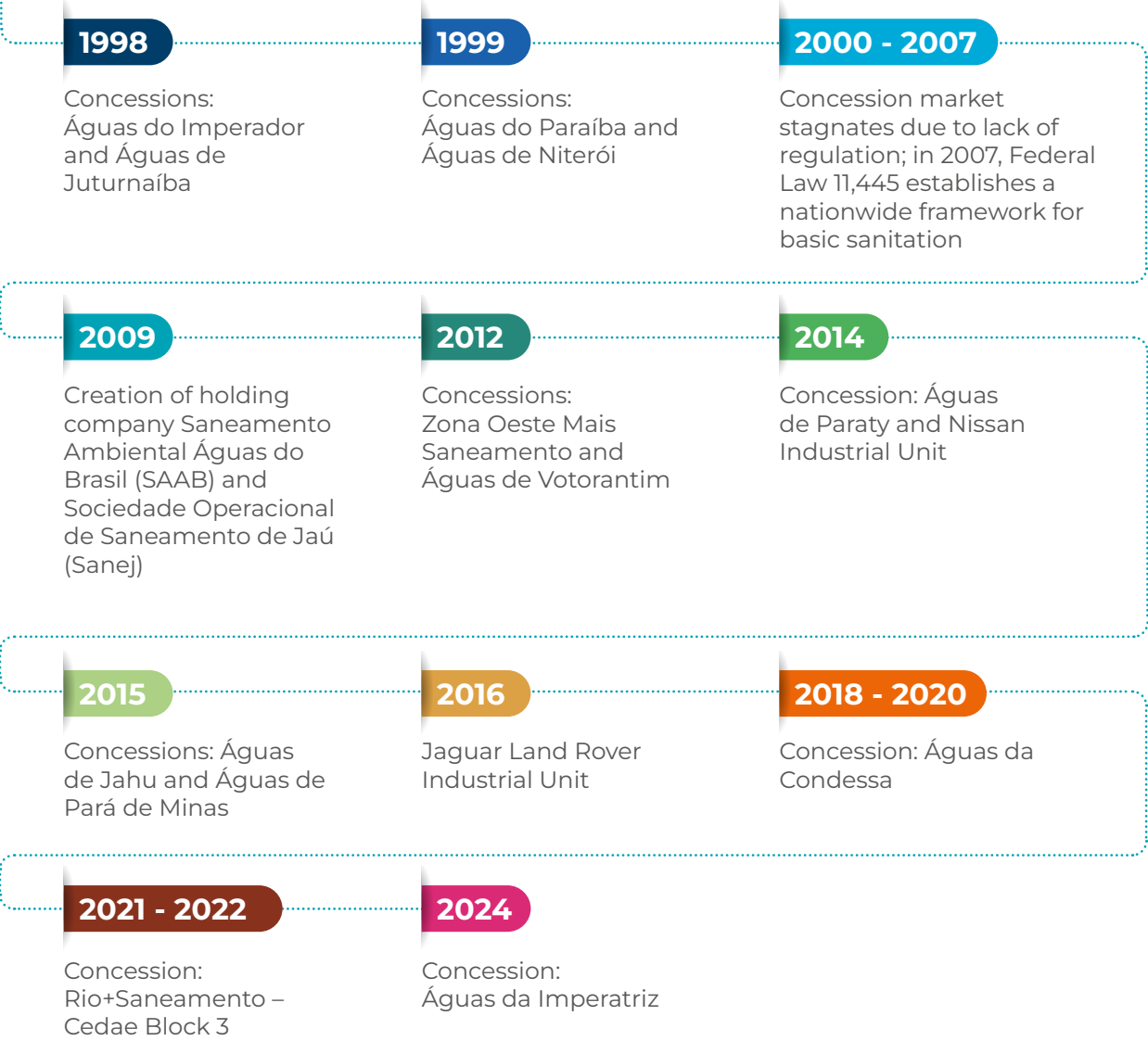
GRI 2-6

Our growth trajectory is marked by structured and responsible expansion, always focused on service excellence and generating value for the communities where we operate. Each step in this journey reflects our commitment to universal access to sanitation and transformation of local conditions.

It was with this in mind that, in August 2023, we won the auction for the sanitation concession in Teresópolis, Rio de Janeiro. On January 6, 2024, through our concessionaire Águas da Imperatriz, we took over sanitation services in the municipality with a commitment to invest R\$480 million. We assumed the challenge of bringing treated water to 100% of the population (around 165,000 inhabitants) and achieving 90% sewage collection and treatment coverage within 25 years.

Since then, we have reinforced our mission to bring better health, dignity and quality of life to the municipality's population.

CONTINUOUS DEVELOPMENT



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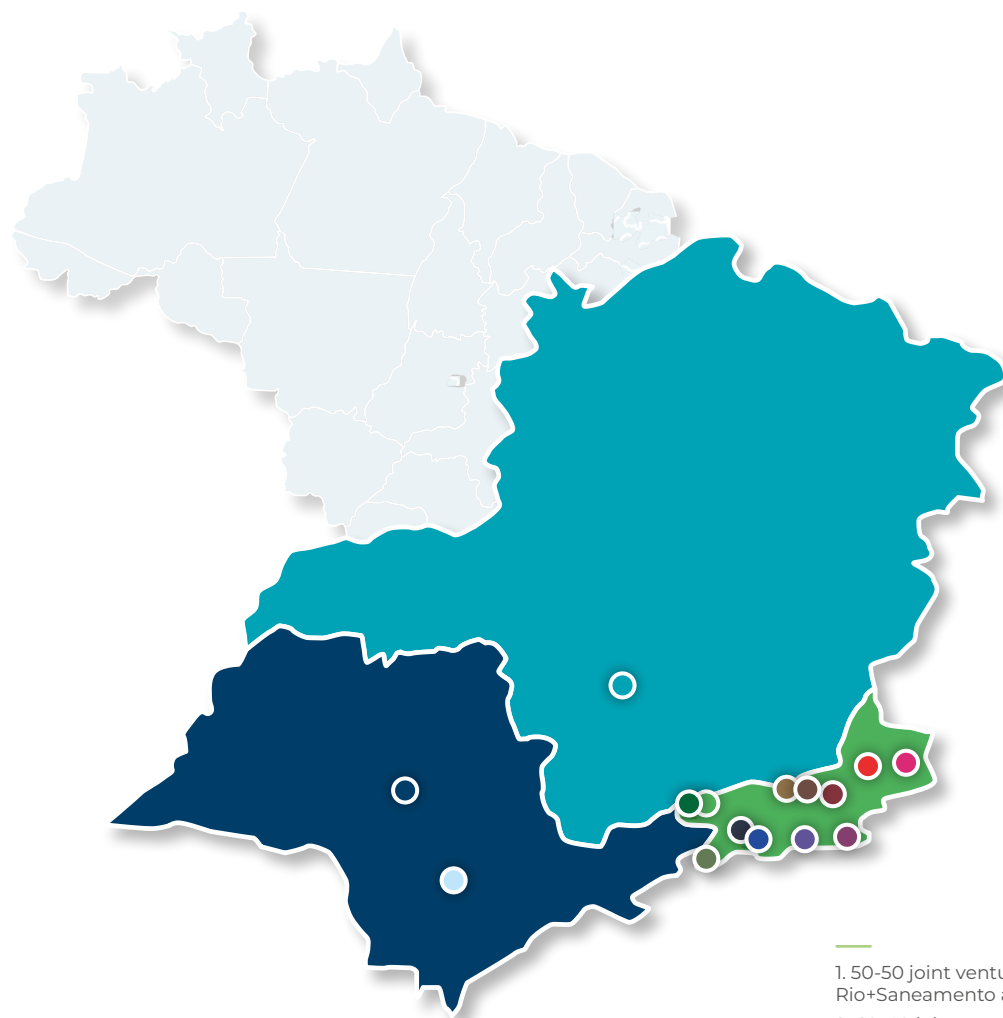
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Map of operations



RJ

- **SAAL Industrial³**
Resende, RJ
- **Águas das Agulhas Negras**
Resende, RJ
- **Águas de Paraty**
Paraty, RJ
- **Águas do Imperador**
Petrópolis, RJ
- **Águas da Condessa**
Paraíba do Sul, RJ
- **Águas da Imperatriz**
Teresópolis, RJ
- **Águas de Nova Friburgo**
Nova Friburgo, RJ
- **Águas do Paraíba**
Campos dos Goytacazes, RJ
- **Águas de Juturnaíba**
Araruama, Silva Jardim e Saquarema, RJ
- **Águas de Niterói**
Niterói, RJ
- **Zona Oeste Mais Saneamento¹**
Rio de Janeiro | AP-5
- **Rio+Saneamento¹**
Rio de Janeiro
Planning Area 5 + 17 municipalities

MG

- **Águas de Pará de Minas**
Pará de Minas, MG

SP

- **Águas de Jahu⁴**
Jaú, SP
- **Águas de Votorantim²**
Votorantim, SP

1. 50-50 joint venture between Zona Oeste Mais Saneamento and BRK Ambiental, and 60-40 joint venture between Rio+Saneamento and Vinci Água e Saneamento (VIAS)

2. 60-40 joint venture with Sistema de Gestão Ambiental S.A.

3. The Central Administrative Unit of Soluções Ambientais Águas do Brasil Ltda (SAAL) provides services to the Group's companies and manages industrial effluents for the Jaguar Land Rover and Nissan industrial units in Resende.

4. In March 2025, Águas de Jahu incorporated Sanej's operations, as already provided for in the concession contract to improve the services provided.s. **GRI 2-4**



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Concessionaire	Concession's start year	Municipality	Population (000) ¹	Water coverage	Sewage coverage	Sewage treatment rate	Numer of water treatment plants	Number of sewage treatment plants
Águas de Niterói	1999	Niterói (RJ)	516.7	100%	95.6%	100%	0	9
Águas de Juturnaíba	1998	Araruama, Saquarema e Silva Jardim (RJ)	255.0	100%	78.2% ⁴	100%	1	7
Águas do Paraíba	1999	Campos dos Goytacazes (RJ)	519.0	99.9%	96.5%	100%	34	8
Águas do Imperador	1998	Petrópolis (RJ)	294.9	99.0%	86.7%	80.8%	7	10
Águas das Agulhas Negras	2008	Resende (RJ)	137.6	100%	99.3%	75.5% ⁵	7	10
Águas de Nova Friburgo	2009	Nova Friburgo (RJ)	190.5	99.9%	97.0%	97.9%	12	4
Águas de Paraty	2014	Paraty (RJ)	47.6	100%	0% ⁶	0% ⁶	2	0
Águas de Votorantim	2012	Votorantim (SP)	132.8	100%	99.4%	95.2%	4	2
Águas de Jahu	2015	Jaú (SP)	133.7	100%	100%	100%	1	4
Águas de Pará de Minas	2015	Pará de Minas (MG)	102.0	100%	99.5%	100%	1	10
Águas da Condessa	2020	Paraíba do Sul (RJ)	44.4	99.5%	86.0%	0% ⁷	1	0
Total coverage				99.8%	92.1%	93.4%		
Zona Oeste Mais Saneamento ²	2012	Rio de Janeiro - RJ	1,852.0	NA	76.4%	77.5%	NA	23 public sewage treatment plants and 141 residential ones
Rio+Saneamento ³	2022	Rio de Janeiro - RJ	2,600.0	ND	ND	ND	39	15
Águas da Imperatriz ³	2024	Teresópolis - RJ	176.7	ND	ND	ND	2	0

1. The number of inhabitants was based on the population estimated by IBGE for the year 2024. To learn about the assumptions used to calculate service coverage, see the Our Concessionaires section.

2. The data presented for Zona Oeste Mais Saneamento adheres to the coverage calculation methodology of its concession contract, differing from the other concessions.

3. The water and sewage coverage data for Rio+Saneamento and Águas da Imperatriz is currently being verified and validated, in accordance with their concession contracts.

4. The rate for the concessionaire Águas de Juturnaíba is in line with the contractual schedule. The target for 2024 is 70%.

5. The rate for the concessionaire Águas de Agulhas Negras is in accordance with the contractual schedule.

6. The concessionaire Águas de Paraty is in negotiations to transfer investments in planned sewage works to the participants in a public-private partnership.

7. Águas da Condessa's first sewage treatment plant is under construction, in accordance with the contractual schedule.



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Purpose, mission, vision and values



OUR PURPOSE

The Águas do Brasil Group believes that it is possible to provide sanitation for the entire country. For us, sanitation is essential and indispensable for establishing dignified living conditions for everyone and ensuring a healthy and sustainable future for Brazil. We contribute every day to improving the quality of life in the areas where we operate, through the dedication of our employees, investments in our operations and collaboration with all our stakeholders: customers, suppliers, regulators and the granting authorities. We strive for excellence in water cycle treatment and work day and night with focus and determination to deliver high-quality water and to collect and treat sewage properly. In this way, we can transform water into health, well-being, quality of life, environmental quality and opportunities, building a positive legacy for society and the environment.



OUR MISSION

To provide treated water supply and sewage collection and treatment services, prioritizing customer service, the development of our professionals and the interests of our shareholders, driven by operational excellence, as we grow sustainably and contribute to the population's quality of life.



OUR VISION

To be recognized for our excellence in the provision of basic sanitation services and the quality and efficiency of all our businesses, demonstrating strict social and environmental responsibility, and contributing to the population's health and well-being.



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Our values

Ethics

Transparency, legality, consistency and fairness in everything we do

Simplicity

Discretion and the assurance of straightforward and effective solutions

Respect

Acceptance of differences, listening and empathy

Long-term vision

Forward thinking and business sustainability

Commitment

Motivation, dedication and responsibility to the organization

Efficiency

Excellence in processes, technology and people

Social and environmental responsibility

Social and environmental awareness to sustain future generations

Our Strategic Plan

Our 2023–2027 Strategic Plan is designed to consolidate the Águas do Brasil Group as the best operating platform in the country, supported by a management system of excellence. Over the course of 2024, we made consistent progress in implementing this strategy, strengthening our corporate governance and improving the management of strategic projects throughout the organization.

One of the milestones of the period was the consolidation of our Project Management Office's cross-functional structure, with the creation and strengthening of our Project Management Community. This initiative began to integrate and standardize methodologies, promoting alignment with strategic objectives and greater efficiency in project execution. This journey is just beginning. In 2025, we will expand our engagement to the tactical level, and in 2026 we will proceed to the operational level, fostering even greater synergies, collaboration and maturity in management.

We also continued to expand our planning culture across all Group units. During the year, we held meetings dedicated to communication and strategic alignment at all our concessionaires, bringing together employees from different areas and hierarchical levels. These moments allowed us to reflect on our strategic positioning's impact on day-to-day operations, and they strengthened team engagement.

Based on a solid value creation agenda, we are investing in process transformation and the continuous pursuit of efficiency, always with an eye on sustainable growth. Our strategy is underpinned by three central pillars: governance, management efficiency, and sustainable growth. To enable these pillars, we have facilitating projects that permeate the entire organization, particularly the areas of Innovation, IT, ESG and Performance Management.



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PILLARS



ENABLING FACTORS



Innovation
Innovative operational solutions to better serve customers



Information Technology
Focus on best practices to create a platform of excellence that allows us to replicate systems for a new concession and manage teams in the field



Performance Management
Establishment of a culture focused on high performance, value capture, and optimization of result monitoring and control



Environmental, Social and Governance (ESG)
Ongoing search for best practices in integrity and transparency, universal access to water and sewage systems, an efficient water cycle, and water security

ESG in our strategy

GRI 2-12, GRI 2-13, GRI 2-17, GRI 2-25

A commitment to sustainable development, based on ESG best practices, is part of our Strategic Plan, and the topic is monitored by the Institutional Relations and Sustainability Department, which reports directly to the CEO. Routine reports on performance and compliance with goals and milestones are presented to the Board of Directors.

Our Sustainability Policy, published in 2022, is structured around four strategic pillars related to the United Nations Sustainable Development Goals, reflecting our commitment to this global agenda. These pillars are Integrity and Transparency; Promoting Universal Access to Sanitation; An Efficient Water Cycle; and Water Security and Climate Change.

In 2024, our Board of Directors enhanced the Group's sustainability management by defining 21 indicators, which will be monitored at all senior management meetings starting in 2025. In line with our Strategic Plan, we have incorporated specific sustainability targets – encompassing social responsibility, the environment and governance – into the Profit-Sharing Program criteria for all our directors, to be systematically monitored at Board meetings.



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The monitoring and management of environmental, social and economic impacts in day-to-day operations is the responsibility of departments, according to their areas of activity. Whenever we identify significant risks or impacts, we report them to the statutory committees or directly to the Board of Directors, which closely monitors the progress of actions.

The necessary measures are taken by the Group's senior management and executives, who report on the progress of initiatives at monthly committee meetings and, when applicable, at Board meetings. The governance of environmental, social and governance issues also includes the ESG Committee, composed of directors, superintendents and corporate managers, which meets quarterly. In addition, we have committees and working groups that specialize in managing social and environmental impacts.

The Board of Directors also supports and participates in training, capacity building and awareness programs on sustainability. To promote collective knowledge on the subject, we provide periodic training to all managers and employees, in addition to regular disclosures on sustainability in internal communications.

Our Sustainability Pillars



Integrity and transparency

Follow best practices in governance, business integrity and transparency in our activities.



Universal access to sanitation

Bring increasingly intelligent solutions and development to society as a whole through the supply of high-quality water and sewage collection and treatment.



An efficient water cycle

Accelerate the development agenda through sanitation (water and sewage services) and by raising society's awareness of the water cycle.



Water security and climate change

Assess the water security of operations and contribute to mitigating the causes of climate change through best practices and the recovery of water bodies and their biodiversity.



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UN Sustainable Development Goals

We are committed to achieving universal access to basic sanitation and aligned with the UN Sustainable Development Goals (SDGs), focusing on eight high-priority targets that guide our actions and strategies. As signatories to the UN Global Compact, we integrate sustainability principles into our management, reinforcing our efforts to promote access to treated water and high-quality sanitation services.

In Brazil and around the world, millions of people still do not have access to these essential services. That is why we have taken on the responsibility of contributing to transformative initiatives by structuring our ESG Strategy. Our commitment is particularly reflected in **SDG 6 – Clean Water and Sanitation**, but it also directly impacts areas such as health, gender equity, economic development, environmental preservation, and the strengthening of cities and communities.



ODS 3 Good Health and Well-Being

Drinking water supply and sewage treatment are fundamental to disease prevention and improving public health. In 2024, we continued to invest heavily in expanding infrastructure and operational modernization to ensure more efficient and accessible sanitation services. We performed approximately 3 million analyses of water quality and treated effluents, guaranteeing that regulatory standards were met in all operations. In addition, we extended the “Social Tariff” subsidy scheme, which now covers 219,427 households, increasing the most vulnerable groups’ access to treated water and basic sanitation. We also improved initiatives related to physical and mental health, ensuring ongoing support for our teams and reinforcing the importance of work-life balance.



ODS 5 Gender Equality

We believe in the importance of diversity and inclusion in our work environment. In 2024, we made progress in promoting gender equity, increasing female representation in strategic and operational positions. We reinforced our diversity policy by implementing programs aimed at including women in technical areas, as well as training for leaders on unconscious bias and inclusive work environments. Our target is for women to account for 40% of our management positions by 2030, and this proportion was already 39.8% in 2024.¹



ODS 6 Clean Water and Sanitation

Achieving universal access to sanitation is the essence of our business. We are ahead of the targets set by Brazil’s Basic Sanitation Legal Framework, which aims to provide 99% of the population with access to drinking water and 90% with access to sewage collection and treatment services by 2033. The Group is a member of the More Water Movement, led by the Global Compact Brazilian Network. In 2024, we expanded our Valued Water Program to new concession areas, ensuring reduced losses and improved water efficiency. Through investments aimed at modernizing supply systems, we were able to reduce the loss rate in various operations, preserving water resources.



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ODS 8

Decent Work and Economic Growth

In 2024, we reinforced our commitment to a work environment that is safe, inclusive and guided by the continuous development of our employees, as evidenced by Great Place to Work (GPTW) recognition. We expanded the application of our Human Rights Policy and strengthened our Diversity and Inclusion Manual, promoting actions aimed at ensuring equity in the corporate environment. As part of this effort, we expanded our training and development programs, directly impacting our operational and leadership teams with strategic training on diversity, safety, and innovation. At the same time, we invested in workplace safety training, expanding accident prevention practices, technical training and wellness awareness initiatives. We also maintained our responsibility in the value chain by managing the performance of our suppliers, especially those with significant potential impacts.



ODS 11

Sustainable Cities and Communities

We seek to strengthen our operations through projects that integrate innovation and sustainability. In 2024, we consolidated efforts to promote access to safe and adequate housing. Águas de Niterói's Integrated Community Program was expanded in the fishing neighborhood of Jurujuba, home to more than 5,600 residents, promoting access to essential services and environmental education, while encouraging the legalization of household connections. In addition, we actively participated in river basin committees, contributing to collaborative governance and integrated regional management of water resources.



ODS 12

Responsible Consumption and Production

In 2024, we made progress in implementing circular economy solutions in our operations and electricity self-production. We expanded the reuse of waste generated in sewage treatment, including by producing biosolids and ecological bricks from treated sludge. These initiatives not only reduced the amount of waste sent to landfills but also created opportunities for the sustainable application of materials.



ODS 13

Climate Action

We are committed to reducing our greenhouse gas emissions and making our operations more sustainable. We use combined bioreactors in sewage treatment, thereby reducing environmental impacts, and we have increased the use of ethanol in our fleets. In 2024, we strengthened our climate change prevention actions by conducting a preliminary water security assessment.



ODS 16

Peace, Justice and Strong Institutions

In 2024, we expanded our compliance and integrity initiatives, guaranteeing regulatory compliance and the adoption of best practices in contracts and partnerships. In addition, we provided training on ethics and anti-corruption measures to employees and suppliers, strengthening our culture of responsible governance. In 2024, we maintained our ABNT NBR ISO 37000, ABNT NBR ISO 37002, ABNT NBR ISO 37001:2017 and ABNT NBR ISSO certifications, which corroborate our commitment to governance and integrity.



1. Does not include Zona Oeste Mais Saneamento and Rio+Saneamento.

Corporate Governance

GRI 3-3 Ethics, governance and transparency, GRI 2-23, GRI 2-24

We see corporate governance as the foundation that supports ethical, transparent and responsible management. Even though we are a privately held company, we have adopted the best practices of B3's Novo Mercado listing segment. Among other measures, more than 20% of the members of our Board of Directors are independent, we have a statutory Audit Committee, and we ensure that the Internal Audit, Compliance and Risk areas report directly to the Board.

We have adopted the corporate governance model of ABNT NBR ISO 37000:2022 – a certification we were the first to receive in Latin America in 2023. In 2024, we also proved our standards of compliance, ethics and business integrity by maintaining our certifications for ABNT NBR ISO 37002: 2022 – Whistleblowing Management System, ABNT NBR ISO 37001:2017 – Anti-Bribery Management System, and ABNT NBR ISO 37301:2021 – Compliance Management System.

As well as acting in accordance with international best practices, we reaffirm our responsible business conduct by participating in important initiatives such as the Ethos Institute's Business Pact for Integrity and Against Corruption, the Office of the Comptroller General's Brazilian Pact for Corporate Integrity, and the United Nations Global Compact.

To guarantee that these principles are widely disseminated and applied, we provide regular training to our employees, reinforcing the commitments that guide our actions. In this way, we have built a business environment for all our stakeholders defined by integrity, sustainability and trust.

Governance structure

GRI 2-9, GRI 2-10, GRI 2-23

Diversity, competence and responsibility in every decision

We value diversity of experience, education, culture and perspectives in the composition of our governance bodies. The criteria for selecting and appointing members of the Board of Directors and its committees take into account technical competencies, integrity, availability, diversity and independence, always in accordance with the principles of our Integrity Program.

Our board members, including the chairman, are elected and may be dismissed at any time by a General Shareholders' Meeting. They serve concurrent one-year terms and may be reelected. The advisory committees are composed of three to five members, appointed by the Board itself. The members have degrees from institutions of excellence and experience in other business entities.

We maintain independence between strategy and execution. Accordingly, the chairman of the Board of Directors does not perform any executive functions within the Group. The Group's organizational purpose, mission, vision and values are defined and approved by this body, as well as its main corporate policies, such as those on compliance, risk management and sustainability. Our organizational structure is led by the CEO, who reports directly to the Board. GRI 2-11

We are proud to have a diverse Board of Directors. Currently, 43% of its members are women, reflecting our commitment to gender equity in our decision-making bodies. The same applies to our advisory committees, which also have significant female representation.

43%

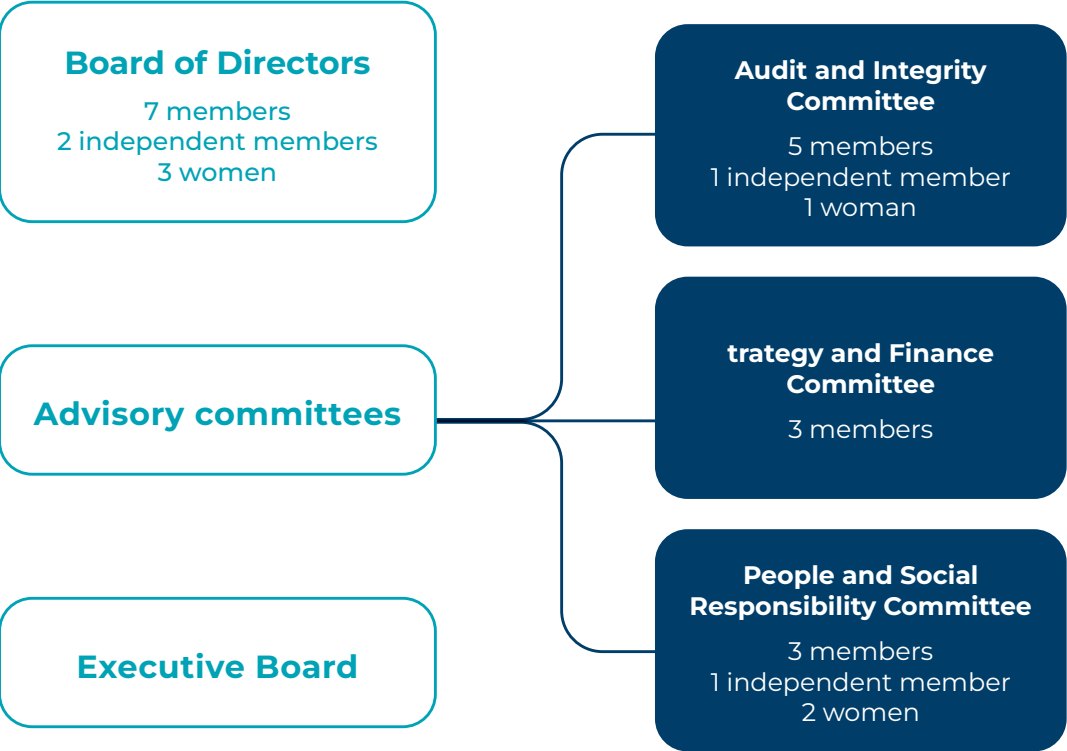
of Board of Directors members are **women**.



The Board's performance is evaluated annually, both by its members and by senior management, in an independent and confidential process. This evaluation considers strengths and opportunities for improvement, generating continuous improvements. Methods such as self-assessment, peer review and review by statutory committees are used to ensure a comprehensive and consistent analysis of this governance body. In 2024, this process resulted in adjustments to the Board's meeting agenda, establishing structured reports from statutory committees at regular intervals. **GRI 2-18**

More information on governance and the resumes of our board members can be found on the Group's website or [here](#).

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Compliance and risk management

GRI 2-23, GRI 2-24

Our [Compliance Program](#) has evolved into an integrated management system encompassing anti-bribery measures, competition compliance and misconduct reporting. It consolidates integrity mechanisms aligned with Brazilian legal requirements and international best practices, in accordance with the standards established by the International Organization for Standardization (ISO).

To support this system, we have structured a robust set of strategic policies that guide our governance in various areas, which are readily accessible to all employees via our Electronic Document Management System.

These commitments are incorporated into our operating routines through clear goals, well-defined procedures, continuous training, impact assessments, communication initiatives and periodic reports. Compliance with these commitments is also integrated into the Strategic Plan and the annual targets of our executives, fostering a culture of compliance at all levels.

Every year, we conduct mandatory training on the Compliance Program.

Depending on the hierarchical level, these training courses include assessments that ensure effective absorption of the content. To guarantee that our ethical standards are also reflected in our business relationships, we have a Code of Conduct for Third Parties, which must be formally accepted by any business partner before the start of any contractual relationship with us. This requirement ensures that everyone complies with the laws and ethical principles that govern our operations.

In 2024, 96% of our employees participated in training on our Anti-Bribery Management System. The training covered topics such as anti-corruption measures, harassment prevention and practical guidance on our Code of Conduct. Senior management was also involved in this process: our executives did specialized training on corporate integrity and interactions with public officials, conducted by external consultants. To broaden the reach of our integrity messages, we ran an internal campaign on the company's values, including a podcast on ethics aimed at the entire workforce.



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RISK AND OPPORTUNITY MANAGEMENT

Risk management is central to our strategy for ensuring resilience and sustainability. We conducted strategic mapping with support from an external consulting firm, which identified and classified financial, social, environmental, regulatory and reputational risks. Based on this diagnosis, the high-priority risks were validated by senior management and are regularly monitored by the Audit and Integrity Committee.

The Risk Management Policy, approved by both the Committee and the Executive Board, sets guidelines for a structured and effective approach. This policy is aligned with the most respected frameworks in the industry, such as COSO's ERM 2017 and ICIF 2013 guidelines, ABNT's NBR ISO 31000:2018 and NBR ISO 37000:2022 standards, and an Institute of Internal Auditors (IIA) Position Paper.

Our management model covers strategic risks related to regulation, climate, cybersecurity, the environment and integrity. Each risk is assessed according to its nature, probability of occurrence, potential impact and degree of criticality. This approach allows us to anticipate scenarios, make evidence-based decisions, and strengthen our governance with greater security and accountability.



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PERSONAL DATA PROTECTION AND INFORMATION SECURITY

GRI 3-3 Privacy and data security

We respect and value personal data protection, recognizing that the secure handling of information is fundamental to business continuity, compliance with legal obligations and preservation of the privacy of those who interact with us.

Our practices are fully compliant with Brazil's General Data Protection Law. In 2024, we anonymized individual taxpayer numbers (CPFs) in customer records, reducing risks and strengthening our security and privacy guidelines.

We have strict data protection and information security policies, backed by technical and behavioral standards. We continuously monitor cybersecurity risks based on a structured governance system that includes exclusive regulatory and technical documents, establishing guidelines for data protection in procedural, behavioral and regulatory areas.

We continuously invest in improving our technological infrastructure, incorporating multiple layers of protection and artificial intelligence into the digital environment.

This approach is aligned with risk management and supported by strategic availability indicators derived from business impact analyses.

We conduct periodic information security maturity assessments based on the highest international standards. We actively monitor our technological environments, the internet and its use by business areas, and we take containment, mitigation, analysis and forensic investigation measures to prevent and combat security incidents. This monitoring includes the deep web, dark web and surface web, ensuring a high level of protection against cyber threats.

Our commitment to protecting data is present throughout the organization. We conduct internal audits, provide training on digital best practices and continually reinforce the importance of information security among our employees. As a result of this ongoing and preventive work, to date we have not received any complaints related to privacy violations or data loss at our concessionaires. **GRI 418-1**

Colaboradora da
Águas de Juturnaíba



Click here to access the Águas do Brasil Group's Privacy Channel and to learn more about our data protection guidelines and practices, as well as our external privacy and information security policies.



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Ethics and conduct

GRI 3-3 Ethics, governance and transparency, GRI 2-23, GRI 205-1

Our corporate responsibility is supported by a robust set of internal policies and regulations that guide the Group's conduct and ensure compliance with the highest standards of governance. The Ethics Committee plays a strategic role in the Anti-Bribery, Compliance, Competition and Whistleblowing Management System, ensuring compliance with our annual action plan.

Our Compliance Program brings together all the guidelines that underpin this system, consolidated in the Anti-Bribery and Compliance Management System Manual. It also includes institutional documents such as our Code of Ethical Conduct, Compliance Policy, Human Rights Policy and Diversity and Inclusion Manual. These materials guide the conduct of managers, employees and contractors, ensuring that our operations are always aligned with the Group's Bylaws and the principles of integrity, inclusion and respect for fundamental rights. All these

documents are available on the [Group's institutional website](#). **GRI 2-26**

To reinforce this commitment to ethics and transparency, we have adopted a set of practices that ensure integrity in relationships and decisions across all our units. Each employee signs a Code of Conduct agreement, which includes express agreement with the principles of Brazil's Anti-Corruption Law. We conduct supplier due diligence to ensure that all partnerships are aligned with our values. We require conflicts of interest to be disclosed, in order to preserve impartiality in decision making, and we prohibit any type of negotiation involving undue advantages or bribery. We also monitor all interactions with public officials in a structured manner, reducing regulatory risks and ensuring complete transparency. All these actions are supported by a secure, confidential and outsourced Whistleblower Channel, which allows for the rigorous investigation of any irregularities.

The Compliance Program's risk matrix is updated annually and it considers the probability and impact of each identified risk. We monitor and mitigate critical risks, and all identified risks are communicated to the areas involved, enabling continuous improvement in management processes.

Based on this mapping work, our operations are comprehensively assessed in line with a structured process that includes business process analysis, identification of the most exposed areas, third-party assessments, reviews of policies and procedures, and training and awareness-raising initiatives.

In 2024, 100% of governance body members, employees and business partners¹ were informed about our anti-corruption policies and procedures. Training on the topic involved six members of the governance body (86%) and 3,203 employees (96%)². **GRI 205-2**

1. "Business partners" refers to contracts entered into in 2024, involving 1,158 suppliers of goods and services.
2. These numbers do not include Rio+Saneamento and Zona Oeste Mais Saneamento.

EMPLOYEES TRAINED IN ANTI-CORRUPTION POLICIES AND PROCEDURES, BY REGION
GRI 205-2

	2023		2024	
	%	Número	%	
Rio de Janeiro	93%	2.664	97%	
São Paulo	100%	256	93%	
Minas Gerais	87%	141	98%	

EMPLOYEES TRAINED IN ANTI-CORRUPTION POLICIES AND PROCEDURES, BY EMPLOYEE CATEGORY
GRI 205-2

	2023		2024	
	%	Number	%	
Administrative	100%	155	95%	
Analyst	100%	414	96%	
Apprentice	100%	111	96%	
Assistant	100%	95	97%	
Coordinator	100%	68	100%	
Director	80%	15	100%	
Engineer	100%	4	100%	
Specialist	91%	68	99%	
Intern	100%	112	95%	
Manager	98%	53	95%	
Superintendent	100%	15	100%	
Supervisor	94%	81	95%	
Technician	55%	102	93%	
Trainee	100%	NA	NA	
Operational	94%	1.768	94%	
	95%	3.061	96%	

Note: Rio+Saneamento trained 100% of its employees and Zona Oeste Mais Saneamento trained 95% of its employees during the period. Due to fluctuations in the workforce over the year, the percentage of employees trained is based on the total number of active employees on October 31, 2024 – the date on which the annual training cycle ends. There were no trainees in 2024.



Águas de Niterói employee



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CONFLICTS OF INTEREST
GRI 2-15

To prevent and mitigate situations that could compromise the impartiality of our decisions, we have an Internal Conflict of Interest Policy and a Related Party Transaction Policy, both available on [our website](#). These guidelines ensure that any situation that could threaten impartiality and objectivity in decision making is identified and handled responsibly.

Our leaders, at different levels, fill out conflict of interest forms annually. Strategic positions – chairman, board members, members of statutory committees, corporate directors and directors of concessionaires – also undergo due diligence at the time of hiring and in the event of transfers and promotions, and fill out an additional form to identify related parties. This measure extends to contractors and service providers, who must sign a declaration of compliance before beginning their activities, ensuring that they are aligned with our ethical principles.

We follow clear rules: Our administrators and employees cannot hold positions at companies that compete with or have interests that conflict with those of the Group. If a potential conflict of interest is identified, it is the responsibility of the employee or administrator to immediately report it to the governance system and refrain from participating in any related discussions or decisions.

All relevant conflicts are recorded transparently and communicated to stakeholders. Information about these critical concerns is communicated to the highest governance body through committee meetings directly with the Board of Directors, internal and external audit reports, notifications, risk and compliance reports, financial performance presentations, strategic reviews and business plans, legal and regulatory reviews, and sustainability and corporate social responsibility reports. No critical concerns were communicated to the highest governance body during the reporting period. **GRI 2-16**

WHISTLEBLOWER CHANNEL
GRI 2-25, GRI 2-26

Our Whistleblower Channel receives reports of suspected or potential irregularities. It is prepared to receive complaints related to violations of laws and the Group's codes of conduct, internal policies and procedures.

The channel is available to all groups with whom we interact, including employees, partners and society in general. It is operated by an independent company, which guarantees the confidentiality of information, the anonymity of whistleblowers and the total absence of retaliation.

Complaints can be made through the [Whistleblower Channel website](#), by calling 0800 300 4514 or by using the drop boxes installed at our concessionaires' operational units. All allegations received are analyzed and handled in accordance with the procedures established in our Complaint Management System, always focusing on responsible investigation and the adoption of corrective measures when necessary.



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Regulation and institutional relations

GRI 3-3 Regulation and legal certainty

We believe that regulation is a fundamental ally for the universal rollout of basic sanitation services in Brazil. The sector's new legal framework has brought greater predictability, legal certainty and efficiency to service provision, and we are actively positioned to contribute to this process. To this end, we have structured a cross-functional regulatory management model, providing our concessionaires with specialized technical support from our corporate team, ensuring greater consistency and excellence in contract management.

We maintain an ethical and transparent stance in our relations with public authorities, regulatory agencies and municipal governments, ensuring that our concession contracts are always managed in alignment with regulatory guidelines and the interests of customers, the granting authority and shareholders.

Our institutional dialogue involves a wide range of bodies responsible for regulating, supervising and standardizing the sector. We work in coordination with the National Water and Basic Sanitation Agency (ANA), state regulators such as the Rio de Janeiro State Environmental

Agency (INEA), the São Paulo State Environmental Agency (CETESB), the Minas Gerais State Water Management Agency (IGAM) and the Minas Gerais State Environment Foundation (FEAM), as well as the National Basic Sanitation Information System (SINISA), river basin committees and state water resource councils in the regions where we operate.

In the context of concessions, we maintain close relations with municipal governments and agencies such as EMUSA, COMDEP and the Rio de Janeiro Municipal Secretariat for Economic Development, Innovation and Simplification (SMDEIS). We also interact with specific regulatory agencies for concessions, such as SANEAR (in Resende), ARES-PCJ (in São Paulo), AGENERSA (in Rio de Janeiro), ARSAP (in Pará de Minas), Rio Águas (in the municipality of Rio de Janeiro) and SAEMJA (in Jahu).

Institutional activities and sector engagement

GRI 2-28

Our institutional activities go beyond direct regulation. We actively participate in discussions on public policies and make technical contributions to the sector through dialogue with civil society organizations

and multisectoral initiatives. Through this engagement, we help foster a regulatory environment that is sound, fair and aligned with the public interest.

We are active members of strategic associations such as the Association and National Union of Private Water and Sewage Service Concessionaires (ABCON/SINDCON), through which we contribute to relevant debates on subjects such as tax reform, ANA reference standards, and regulatory guidelines on tariffs and universal access targets. We serve on the boards of ABCON/SINDCON and Instituto Trata Brasil, a sanitation think tank, reflecting our commitment to the sector's evolution.

We engage with organizations such as the Brazilian Association of Sanitary and Environmental Engineering (ABES), the Brazilian Technical Standards Association (ABNT), the Rio de Janeiro State Federation of Industry (FIRJAN), the Brazilian Business Council for Sustainable Development (CEBDS), the Ethos Institute's Business Pact for Integrity and Against Corruption, and the UN Global Compact. We also contribute financially, in partnership with other members, to legal actions aimed at protecting the sector against measures that could jeopardize its stability or the legal certainty of concessions.



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Expanding partnerships and strengthening service quality

We believe that collaboration between institutions is an essential pillar for improving the quality of sanitation services. In 2024, we strengthened our partnerships with the Rio de Janeiro State Environmental Agency (INEA) and local health surveillance agencies, expanding the scope of inspection, control and continuous improvement actions at several concessionaires.

These partnerships have been fundamental in improving environmental and sanitary management, ensuring compliance with standards related to safety, public health and environmental preservation. In addition, the exchange of technical knowledge and integration between institutions enable faster and more effective responses to the population's demands, promoting safer, more efficient and more sustainable sanitation services.



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Communication and engagement

GRI 3-3 Ethics, governance and transparency, GRI 2-29

We seek to engage all our stakeholders in order to establish continuous and transparent dialogue. Close relationships with our stakeholders and open communication enable us to identify demands, anticipate risks and monitor trends that affect our reputation and activities.

Our main strategic stakeholders include customers, employees, contractors, business partners, government bodies, civil society organizations, local communities, shareholders, investors, suppliers and unions.

Transparency in practice

To strengthen our relationships and improve communications with stakeholders, we have adopted several strategies and tools:

-  Direct communication channels for customers, employees and suppliers, featuring accessibility tools, on our [institutional website](#), in our [virtual store](#) and on our [Investor Relations website](#);
-  Involvement of stakeholders in decision making, boosting transparency and participation;
-  Corporate social responsibility actions, generating positive impacts for communities;
-  Sustainability reports, accessible to all audiences, ensuring accountability and adherence to best practices;
-  Continuous evaluation and open innovation, driving improvements and new solutions;
-  Training and awareness raising among employees to reinforce our organizational culture, as well as surveys and active feedback to listen to and understand needs.

Águas de Juturnaíba employee



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Sanitation for everyone

Universal access to basic sanitation

GRI 3-3 Universal access to basic sanitation, GRI 203-2

The year 2024 posed major challenges for the basic sanitation sector in Brazil, further underscoring the need for agile, innovative and structured strategies to advance toward universal service coverage. The severe droughts that marked the period intensified the urgency to accelerate achievement of the targets established under the new legal framework for sanitation.

Achieving universal sanitation is above all a commitment to human dignity. This agenda plays an essential role in reducing social inequalities, preserving water resources and improving the quality of life of the population. A manifesto published by Instituto Trata Brasil at the end of 2024 emphasized the scale of this challenge: 32 million Brazilians still do not have access to drinking water, 90 million live without sewage collection and treatment, and 4.4 million live in homes that do not even have a bathroom.

In this context, the private sector's presence has been decisive in driving the transformation of sanitation in the country.

Private companies now operate in 850 municipalities, benefiting more than 51 million people with significant advances in terms of infrastructure, efficiency, loss reduction, and social impact. We are proud to be part of this movement. Our work stands out for its combination of innovation, operational excellence and social responsibility, promoting solutions that are transforming the reality of sanitation and contributing to a fairer and more sustainable future.

Strengthening infrastructure is one of the pillars of our strategy. We remain steadfast in our commitment to expanding access to sanitation services, with a focus on achieving universal coverage and generating social, environmental and economic value for the communities where we operate. By promoting health and quality of life, we also drive regional development and collective well-being.

We are committed to achieving our targets for universal access to basic sanitation, in order to promote **health, dignity and quality of life for millions of people.**

TARGETS IN SANITATION LEGAL FRAMEWORK

In our concession areas, we are required to reach:

99% 
water supply
coverage by 2033

90% 
sewage service
coverage by 2033

25% 
maximum water loss
rate by 2033



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Expansion of sanitation: Better health for more people

GRI 3-3 Operational safety GRI 203-1

In 2024, we significantly expanded our operating capacity by opening new water and sewage treatment plants, as well as expanding networks in several regions. These investments boosted service efficiency, strengthened our presence in the communities we serve and generated additional revenues, consolidating our strategy of sustainable growth and operational excellence.

✓ Independência and Itaipava sewage treatment plants

Petrópolis, Rio de Janeiro

In 2024, two new facilities started up in this municipality: Independência Sewage Treatment Plant, which serves seven neighborhoods and can treat up to 2.5 million liters of sewage per day; and Itaipava Sewage Treatment Plant. Both plants were designed by Águas do Imperador in order to accommodate population growth and preserve the water resources of Rio de Janeiro State's mountainous interior region.

✓ Expansion of sewage network

Campos dos Goytacazes, Rio de Janeiro

We have extended Águas do Paraíba's sewage network coverage, allowing more regions to receive high-quality collection and treatment services. The expansion of infrastructure has also generated increased revenue, proving the positive impact of modernization on the concessionaire's results.

Rio Preto Water Treatment Plant, Águas da Imperatriz

✓ Network upgrade in Ponta d'Areia

Niterói, Rio de Janeiro

Águas de Niterói replaced over 12 km of water pipes and installed approximately 400 new connections in the Ponta d'Areia neighborhood. These improvements aim to ensure greater water supply regularity and maintain the quality of the water distributed to the local population.

✓ Start of work on Bacaxá Sewage Treatment Plant

Araruama, Rio de Janeiro

Águas de Juturnaíba began retrofitting Bacaxá Sewage Treatment Plant. In the first phase, the upgraded plant will be able to treat 60 liters per second, thereby strengthening the municipality's infrastructure.



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✓ **Sewage treatment plant and sanitary sewage system in Lumiar**

Nova Friburgo, Rio de Janeiro

Águas de Nova Friburgo continued work on the sanitary sewage system that serves the communities of São Pedro da Serra and Lumiar, improving rural sanitation infrastructure while helping protect tourist attractions and sensitive environmental areas.

✓ **Expansion of sewage collection network**
Municipality of Rio de Janeiro

Zona Oeste Mais Saneamento invested over R\$47 million in 2024, constructing 6.2 km of trunk and branch sewers, as well as interconnecting networks between 10 treatment plants, benefiting housing complexes across the region.

Water and sewage

✓ **Pará de Minas, Minas Gerais**

The new Nossa Senhora das Graças II Water Treatment Plant entered the testing phase in 2024. This highly complex project represents a leap forward in the municipality's water supply capacity. At the same time, the concessionaire began operating a sewage treatment plant in the district of Meireles, which is designed to serve 90% of the local population and help preserve the Ribeirão Meireles Creek.

✓ **Centro, Guarajuba and Barão sewage treatment plants**

Paracambi and Vassouras, Rio de Janeiro

Rio+Saneamento invested over R\$30 million in reactivating the Centro and Guarajuba sewage treatment plants in Paracambi and the Barão plant in Vassouras. These investments have significantly expanded the local sewage treatment capacity, directly benefiting more than 42,000 residents. Two other sewage treatment plants also began operating in Pinheiral, bringing the total number of new plants in 2024 to five.

✓ **Multiple advances**

Rio das Ostras, Rio de Janeiro

Since our concession in Rio das Ostras began, we have invested more than R\$100 million in improving the municipality's sanitation system. One of the main deliveries was an upgrade to Rio Dourado Water Treatment Plant, whose operating capacity more than doubled, from 280 to 600 liters per second. We have also completed a 12-km water main along the town's outskirts and reinforced water abstraction from the Macaé River. In 2024, Rio+Saneamento also took over sewage operations in the municipality, adding 23,400 new customers to its billed customer base.



Mosela Water Treatment Plant, Águas do Imperador

INVESTMENT IN CONCESSIONAIRES (R\$)

Type of Investment ¹	2022 ²	2023	2024
Water	121,27,526.20	190,910,278.24	227,471,734.63
Sewage	170,212,108.44	152,210,116.69	177,639,196.05
Other	45,856,275.13	15,472,831.38	112,302,460.21 ³
Total	337,341,909.77	358,593,226.31	516,933,463.99

1. Reference: Data from the concessionaires' financial statements / cash flow statements (in R\$). The figures consider our 50% equity stakes in Zona Oeste Mais Saneamento and 60% in the concessionaires Águas de Votorantim and Rio+Saneamento.
2. In 2022, the figures for Rio+Saneamento were not included.
3. Other: investments in furniture, IT, re-registration projects, machinery and equipment, and improvements to units.

LENGTH OF NETWORKS IF-WU-000.E

Water networks (km)	2023	2024
Grupo Águas do Brasil	10,801	10,706
Rio+Saneamento	6,699	6,954
Total	17,500	17,660
Sewage networks (km)	2023	2024
Grupo Águas do Brasil	5,368	5,237
Rio+Saneamento	176	552
Zona Oeste Mais Saneamento	2,579	2,611
Total	8,208	8,400

Note: The variation in the Águas do Brasil Group's data between 2023 and 2024 reflects methodological adjustments and the updating of technical records, with a focus on improving the accuracy of information. At our Rio+Saneamento concessionaire, the increase in sewage networks is associated with the assumption of services in the municipality of Rio das Ostras, which occurred in May 2024. Methodology adopted: SINISA – Water Code: GETE1001; SINISA – Sewage Code: GETE1002.

Nossa Senhora das Graças Water Treatment Plant, Águas de Pará de Minas



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Customer centered

GRI 3-3 Quality of services provided



Our commitment to customer experience remains a fundamental pillar of our strategy, guaranteeing that every point of contact reflects our mission to **provide an essential service with quality, efficiency and respect for everyone's needs.**



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We seek to ensure that every interaction with customers is conducted efficiently and attentively, creating stronger and longer-lasting bonds. We remain attentive to market changes and new consumer expectations, continuously enhancing our services and the way we relate to customers.

During the year, we implemented initiatives aimed at simplifying processes, expanding service channels and providing more agile, accessible and personalized experiences. We also strengthened our presence on social media, such as by transforming our Instagram account into a strategic platform for engagement, featuring communications from our concessionaires, as well as educational and humanized content to increase trust in the brand.

Active listening has played a central role in this journey. Through satisfaction surveys and the continuous application of Net Promoter Score tools, we identify opportunities for improvement and adjust our processes. Initiatives such as Águas de Paraty's "I Want to Hear You" project and Águas de Juturnaíba's "You Are Highly Valued" channel have helped strengthen relationships, reinforce trust and ensure more effective services.

We also made progress regarding inclusion and accessibility. We physically adapted our stores, installing tactile flooring and adapted signage, as well as training teams to assist people with hearing, visual and motor impairments.

In the digital environment, we developed a new tool that has improved the accessibility of concessionaires' websites, including support for screen readers, voice commands, and contrast and navigation adjustments.

NUMBER OF HOUSEHOLDS, COMMERCIAL COMPANIES AND INDUSTRIAL COMPANIES SERVED, BY SERVICE TYPE IF-WU-000.A

	2023		2024	
	Water	Sewage	Water	Sewage
Households served	1,809,937	1,312,203	1,855,286	1,421,401
Commercial companies served	114,184	89,379	118,164	100,509
Industrial companies served	4,515	3,226	3,994	3,101

Note: The data presented includes Rio+Saneamento and Zona Oeste Mais Saneamento. The figures presented in 2023 were revised due to calculation methodology adjustments. **GRI 2-4**



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TOTAL WATER SUPPLIED BY CUSTOMER TYPE (IN THOUSANDS OF M³) (IF-WU-000.C)

	2023	2024
 Residential	185,143	191,830
 Commercial	14,080	14,840
 Industrial	6,844	7,240
 Public	13,974	14,291

Note: The data presented includes Rio+Saneamento and refers to the annual volume of water consumed by all users, including metered volumes and estimated consumption volumes for connections without water meters (based on minimum volumes for categories).



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Digitization and efficiency

Digitization was one of the major trends of 2024. The strengthening of channels such as WhatsApp, apps and our virtual store gave customers more autonomy and made customer service more dynamic and efficient. Services such as debt renegotiation, operational requests and installment plans became more convenient, without the need to visit physical stores.

At the same time, we reviewed our in-person processes and made improvements to screening, attendant training and quality monitoring. We also enhanced our customer records, which allowed us to leverage more accurate data to strengthen our communication and further personalize our relationship and payment collection approach.

Through the intensive use of technology and data analytics, we identified new opportunities to serve and expand our consumer base. We established partnerships with startups through our innovation program, focusing on cross-referencing georeferenced data and public records. This has enabled more efficient segmentation, increased revenue predictability and helped mitigate commercial risks.

We also invested in data cleansing initiatives to update information such as taxpayer identification numbers (CPF/CNPJ), email accounts and telephone numbers. This update boosted our relationship channels and reduced registration inconsistencies, improving both customer service and customer portfolio management. In the large customer segment, we implemented a new classification system based on subgroups, which has made customer service more agile, personalized and strategic, strengthening ties and opening up new revenue opportunities.



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Payment collection control

We have expanded our payment methods, offering our customers greater financial flexibility. Credit card payment options and installment plans have facilitated debt settlement and made the payment journey more accessible.

We have also improved the customization of payment collection strategies, considering consumer profiles and the economic context of each region. By adopting segmented approaches, we have been able to improve the assertiveness of negotiations, optimize collection and reduce unpaid bills, while fostering a closer and more respectful relationship with customers.

In the operational field, we reviewed routines and optimized workflows to ensure more efficient resource management. For example, we adapted the meter reading schedule to each location's specific characteristics, without compromising service quality. As a result, we have been able to maintain regular revenue collection and ensure financial predictability, reducing impacts on billing.

AVERAGE RETAIL WATER RATE BY CONTRACT TYPE (IF-WU-240A.1)

Average rate (R\$/m³)	2023	2024
Contract type		
Commercial	R\$ 18.68	R\$ 19.46
Residential	R\$ 6.20	R\$ 6.36
Industrial	R\$ 17.01	R\$ 17.76
Public	R\$ 14.25	R\$ 14.95

Note: The average rate is calculated by dividing gross annual revenue by annual billed water volume. The 2023 data was revised to include Rio+Saneament. **GRI 2-4**

NUMBER OF DISCONNECTIONS DUE TO NON-PAYMENT AND RECONNECTIONS WITHIN 30 DAYS (IF-WU-240A.3)

	2023	2024
Number of residential disconnections for non-payment	128,782	135,052
Number of reconnections within 30 days	81,587	76,276
Percentage reconnected within 30 days	63.35%	56.48%

Note: The 2023 data was revised to include Rio+Saneamentonto. **GRI 2-4**



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“Social Tariff” subsidy scheme: Inclusion for vulnerable households

The expansion in the number of beneficiaries of the “Social Tariff” subsidy scheme promotes inclusion and broadens access to basic sanitation services. At the same time, it highlights the importance of continuous dialogue between companies, regulatory bodies and public authorities to ensure that this policy is fair, sustainable and effective in meeting the population’s needs.

The approval of Law 14,898 of June 13, 2024, which created guidelines for the Social Tariff Water and Sewage Subsidy Scheme, represented a major step forward for this benefit.



In 2024,

219,427 low-income households benefited from the “Social Tariff” subsidy scheme in our concession areas.

At Rio+Saneamento alone, the number of registered customers reached 182,930 – a significant number for a concessionaire that has only been operating for just over two years, and well above contractual forecasts. **IF-WU-240a.4**

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Agility and planning

IF-WU-450a.3

In 2024, different factors impacted the continuity of our services, resulting in unplanned interruptions in water supply. The main causes included extreme weather events, impacts on the quality of water sources, power outages and operational problems with equipment. Although unexpected, these occurrences demonstrated our agility in responding to incidents and reinforced the importance of having resilient infrastructure and well-defined protocols to guarantee the continuity of essential services to the population.

During the year, the Rio de Janeiro State Water and Sewage Company (CEDAE) interrupted the water supply for 79 hours in some municipalities due to external

factors, which prevented water abstraction via the Imunana-Laranjal System. We also observed an increase in instability and outages in the power supplied by the concessionaire responsible for the state of Rio de Janeiro, impacting our operating equipment for 26 hours.

In response to these challenges, we took preventive measures focused on modernizing infrastructure, we intensified the use of real-time monitoring systems, and we developed even more robust contingency plans. Our preventive maintenance programs were also improved, as were technical training initiatives, ensuring that our teams are better prepared to act quickly and efficiently in adverse situations.



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Customer and community relations

GRI 3-3 Operational safety

As well as meeting the needs of individuals and families, basic sanitation transforms community life and drives development in the regions served. That is why we seek to maintain close and constant relations with the communities in our concession areas. This bond strengthens engagement, broadens the perception of value regarding the services provided and reinforces our role as agents of social transformation.

We adopt a participatory approach, listening to local demands, conducting awareness-raising actions and opening up space for dialogue. This active listening not only generates positive impacts for our operations but also helps customers become allies in the preservation of infrastructure and the conscious use of resources.

Integrated Community Program

The Integrated Community Program, which originated from the “Rediscovery” agile innovation program, is an inspiring example of how a concessionaire’s presence can strengthen social ties and amplify the positive impact of services. Created by Águas de Niterói, the initiative aims to promote quality of life, dignity and a more sustainable environment for residents of vulnerable areas through actions that integrate information, engagement and close monitoring.

In 2024, the program was expanded to nine communities, with five community partners working directly with residents to provide personalized services. The activities include consumption surveys, guidance, debt negotiation, registration of new customers, account transfers and help with making requests. This close involvement contributed to concrete results: the non-payment rate fell by 29.5 percentage points and the water loss rate dropped by 45 percentage points. Em Jurujuba, bairro pesqueiro de Niterói com mais de 5,6 mil habitantes, os avanços foram significativos.



Integrated Community Program, Jurujuba, Niterói



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Close links with the population

In Jurujuba, a fishing neighborhood in Niterói with more than 5,600 inhabitants, significant advances were made in 2024. The Integrated Community Program held health discussions, educational workshops and talks on sanitation and citizenship, involving over 200 people. The program also contributed to the social and professional integration of residents, as two local candidates passed our selection processes, and one has already been hired. During an event organized by our Cooking Oil Disposal Program, which encourages the environmentally responsible disposal of cooking oil, 69 liters were collected in a single edition – the second-highest result since the initiative was created.

During the year, we provided over 3,500 services to the community, including 85 new water connections and the elimination of 350 irregularities. This helped reduce losses and increased the population's adoption of formal water supply and sewage services. Our mobile service also yielded results, assisting 17 customers in person, renegotiating R\$3,704 in debts and registering new customers.

In 2024, Águas do Paraíba joined forces with the municipal government of Campos dos Goytacazes in the Healthy Living Program, created to promote preventive healthcare for the population. In this edition, the program benefited residents of three housing complexes in Parque Prazeres, expanding the community's access to well-being initiatives.

Our local presence also involves social and environmental responsibility actions and closer customer service, including facilitated negotiation proposals and mobile services. In the community of Oswaldo Gregório, in partnership with the non-governmental organization NBR, Águas do Paraíba organized activities for children, provided in-person assistance, planted trees with a focus on sustainability, and ran a campaign to raise awareness of how to properly dispose of cooking oil.

Aware that each community has its own specific characteristics, the company seeks operational solutions and targets communication actions to regularize services and transform perceptions of value in relation to water use. To strengthen this work, we conducted a detailed survey of communities in Campos dos Goytacazes and developed a strategic communication plan.

Rio Neighborhood Program and community agents

Building strong community ties is a core pillar supporting Rio+Saneamento's activities. In 2024, we intensified these relations by hiring 17 community relations agents – professionals who work directly in neighborhoods, going door to door to raise awareness and provide guidance to residents.

These agents are responsible for communicating with the population, sharing information about the concessionaire's investments and initiatives, as well as collecting suggestions and perceptions that can help improve services. Over the course of the year, 68,000 homes were visited, impacting more than 110,000 people. This active presence in neighborhoods strengthens community trust, facilitates understanding of the services provided, and contributes to obtaining a social license to operate, which is essential to the success of our actions in the regions we serve.

At the same time, the Rio Neighborhood Program reinforces this commitment through active listening and direct dialogue. In face-to-face meetings, we listen to local demands and answer questions about the services offered. In 2024, we held 34 meetings, bringing together 1,233 participants, promoting the population's involvement in building joint solutions and consolidating Rio+Saneamento as a community partner.

Service excellence

GRI 3-3 Quality of services provided, IF-WU-250a.2, IF-WU-440a.3

Ensuring the quality of what we deliver is a natural extension of our responsibility to those we serve. That is why we continuously invest in technology, proximity and inclusion in our customer relationships, without losing sight of operational rigor, to guarantee safe drinking water and an efficient sanitary sewage system across all our concessions.



Our commitment to service quality is reflected in the way

we adapt strategies and actions to meet the specific needs of each region.



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Our Water Safety Plans guide the technical operations and management of our concessionaires. Based on the concepts of multiple barriers and risk assessment and control, these plans enable the identification and mitigation of the main hazards associated with water abstraction, production and distribution. The diversity of water sources – which include surface water, groundwater and water purchased from third parties – requires integrated, flexible and constantly improving management.

Our focus is on ensuring that water reaches consumers with proven quality, tackling and mitigating significant risks related to year-over-year variability, severe weather events and potential contamination, while also considering regulatory and infrastructure constraints that influence our ability to maintain an uninterrupted water supply.

We monitor the entire process, from water sources to the point of consumption, paying continuous attention to legal requirements and international standards, strictly complying with regulations such as Health Ministry Ordinance 888 of 2021. 100% of our services provided undergo rigorous quality and safety assessments, ensuring technical compliance, health protection and impact prevention. **GRI 416-1**

In 2024, we conducted 2,858,817 laboratory analyses focused on operational control and water quality. The results showed full compliance with the free chlorine, turbidity and total coliforms parameters established by law.

To ensure traceability and reliability of these analyses, we use an integrated laboratory information management system that monitors the entire process, from the sampling schedule and collection to the issuance of reports. The key results are published regularly on our websites and water bills, and reports are sent to the regulatory agencies. The actions taken to safeguard this process include audits of our laboratories, participation in interlaboratory programs, and adherence to environmental certifications.

In 2024, the efficiency of our Quality Control Management System was confirmed. Águas de Niterói acted swiftly in response to adverse water quality indicators in the Imunana-Laranjal System. In Campos dos Goytacazes, we dealt with cyanobacteria blooms in the Paraíba do Sul River, a water source used to supply the town. In both cases, our agile and efficient monitoring ability upheld the safety and quality of the water distributed to consumers.

COMPLIANCE RATE FOR WATER DISTRIBUTED IN 2024

99.88%



Note: This indicator encompasses the free chlorine, turbidity and total coliforms parameters, and includes the concessionaire Rio+Saneamento. The above percentage reflects full compliance of our water supply systems with the Water Potability Standards section of Health Ministry Ordinance 888 of 2021 (Chapter V, Article 27, sections 1, 2, 3 and 4).



Main water treatment plant, Águas da Condessa



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Águas das Agulhas Negras employee

Sewage treatment efficiency

GRI 303-2, IF-WU-140b.2

Responsible effluent management is an essential part of our operations. To ensure that disposal occurs safely and with respect for the environment, we strictly follow the parameters established by applicable environmental legislation, such as the rules of the National Environment Council (CONAMA), state and municipal legislation, and international standards. In addition to meeting legal requirements, we seek to exceed them through constant monitoring, the use of technologies, and high-quality control processes.

We take the profiles of receiving water bodies into account to define the best treatment strategies, always focusing on reducing impacts and preserving natural resources.

In 2024, we performed 1,034,052 laboratory analyses for the qualitative control of our sewage treatment plants. The results showed that 98.78% of the samples complied with legal standards for organic load removal efficiency. There were also no reports of noncompliance resulting in formal enforcement actions during the period. **IF-WU-140b.1**

COMPLIANCE WITH BIOCHEMICAL OXYGEN DEMAND PARAMETERS (%) IN 2024

98.78%



Sewage quality: The result refers to the average performance of different concessionaires. All units fully comply with the targets and requirements established in the concession contracts and local regulatory frameworks. The result includes Águas do Brasil Group, Rio+Saneamento and Zona Oeste Mais Saneamento.



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Certified quality

In 2024, Águas do Paraíba once again received a recommendation for recertification of its Quality Management System, following an audit conducted by the Carlos Alberto Vanzolini Foundation. This certification proves that the concessionaire's management system complies with the requirements of ABNT NBR ISO 9001:2015. The scope of certification covers drinking water collection, treatment, distribution and marketing services, and sanitary sewage treatment in Campos dos Goytacazes.



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Operational and financial efficiency



Our commitment to operational efficiency is reflected in the implementation of **innovative strategies** to reduce water losses and optimize water distribution.

Management and reduction of water losses

GRI 3-3 Operational and financial efficiency

We continued to make progress in reducing water losses in 2024, consolidating initiatives that provide for greater control and efficiency in the use of water resources. We intensified monitoring activities, modernized processes and expanded the use of technologies to optimize water distribution management, promoting a more efficient and sustainable system.

Our Valued Water Program, aimed at maximizing the efficiency of distribution systems and reducing losses, was responsible for recovering significant volumes of treated water, contributing directly to water sustainability. The main advances included improved loss control rates, increased inspections of distribution networks, and the replacement of obsolete water meters. In addition to operational benefits, these actions had positive impacts on both financial planning and supply to the communities served.

By strengthening periodic leak surveys, now using georeferencing and Internet of Things technologies, we have been able to quickly identify and correct invisible leaks, thereby reducing losses and increasing the efficiency of the distribution network. The expanded use of more resistant materials and an improved water meter installation model have also been essential



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to minimize failures in service connections and standpipes.

Other strategic actions include the preventive replacement of networks with a history of failures and intelligent network pressure management, including sectorization and installation of pressure reducing valves. These measures have enabled greater operational stability and security of supply. At the same time, we have intensified registration inspections and fraud prevention, ensuring that consumption measurements accurately reflect reality, promoting fairer and more efficient management.

All these measures are part of our Strategic Plan to Combat Losses, launched in 2017 and continuously driven by the Valued Water Program. The results achieved reinforce our ability to innovate, improve processes and ensure that high-quality treated water reaches millions of Brazilians, preserving this essential resource for future generations.

DISTRIBUTION LOSS RATE (%)

	2022	2023	2024
Águas de Niterói - CAN	24.8	1.9	20.6
Águas do Paraíba - CAP	46.0	34.1	33.6
Águas de Juturnaíba - CAJ	29.5	26.5	29.7
Águas do Imperador - CAI	23.4	21.4	22.4
Águas de Nova Friburgo - CANF	24.5	21.1	21.6
Águas de Jahu - CAJA	33.5	28.6	27.8
Águas das Agulhas Negras - CAAN	21.6	19.8	19.6
Águas de Pará de Minas - CAPAM	17.1	16.4	14.4
Águas de Paraty - CAPY	39.9	27.5	27.7
Águas de Araçoiaba - CAA	21.8	16.9	-
Águas da Condessa - CAC	27.3	24.7	25.4
Águas de Votorantim - CAV	17.2	16.7	16.0
Águas do Brasil Group	29.1	24.1	24.7

Note: In 2023, we adopted the SINISA IAG2013 methodology for calculating total water losses in distribution, replacing the former SNIS IN049 formula, which was used until 2022. The data presented does not include the concessionaires Rio+Saneamento and Águas da Imperatriz, due to specific contractual verification processes mandated by the respective regulatory agencies. Our total volume of actual water losses without revenue in 2024 was approximately 30 million cubic meters (not including Rio+Saneamento and Águas da Imperatriz). **IF-WU-140a.2**

A culture of innovation



Innovation

is an essential pillar of our strategy to drive operational efficiency, enhance services and guarantee business sustainability.

The Águas do Brasil Group's innovation governance integrates strategy and execution to strengthen an innovative culture. Our Innovation Committee defines guidelines, our Innovation Center drives programs, and our Innovation Network connects operations, promoting engagement and transformation at our concessionaires.

In all areas, we encourage a creative, collaborative environment that is open to experimentation, featuring initiatives ranging from internal idea development to partnerships with the startup ecosystem.

We foster this culture through structured programs such as Rediscovery (aimed at spreading a culture of innovation), the IdeiÁguas intrapreneurship scheme and the Torneira Lab startup program (which is geared toward open innovation). We complement these initiatives with the adoption of emerging technologies that optimize our processes and strengthen our performance.



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Rediscovery Program: promoting a culture of innovation

Rediscovery is our program dedicated to innovation training and spreading a culture of innovation. In 2024, it was strengthened with specialized mentoring and training pathways to empower employees to identify real challenges and propose scalable solutions with a focus on practical impact. One notable initiative was training in artificial intelligence, which explored everything from fundamental concepts to the strategic use of generative AI tools, promoting autonomy, technological awareness and innovation in everyday corporate activities. Benchmarking visits to leading companies brought new perspectives on innovation management models and inspired best practices that can be adapted to the Group's circumstances. Innovation Dialogues brought together internal specialists and external guests in virtual meetings, expanding repertoires, promoting active listening and strengthening connections between areas, themes and visions for the future.

IdeiaÁguas: Internal innovation and intrapreneurship

Our intrapreneurship program, IdeiaÁguas, passed its 18-month mark in 2024, consolidating itself as an important channel for active innovation within the organization. Since its launch, more than 800 ideas have been registered, many of which have been transformed into concrete solutions to tackle operational and strategic challenges.

The program is structured around three complementary initiatives: the Ideas Channel, which encourages all employees to spontaneously propose solutions; Our Practices, which focuses on leveraging and disseminating initiatives already in place in our units; and Campaigns, which mobilize teams around strategic challenges with defined deadlines and goals.

We have structured the Our Practices channel under a continuous model, encouraging the exchange of experiences between units and the replication of effective solutions. In 2025, IdeiaÁguas will be expanded to include thematic campaigns aimed at solving strategic challenges aligned with business needs, further strengthening employees' participation in building the Group's future.



Torneira Lab: open innovation and connection with startups

Open innovation also plays a central role in our strategy, reinforcing the connection between the Group and the innovation ecosystem through Torneira Lab. In 2024, 123 startups underwent an initial assessment, of which 21 were connected to technical areas, resulting in seven pilot projects. Four of them were then recommended for scaling up. The highlights include an intelligent system for updating customers' registration details and a digital twin for control networks. These startups are applying technologies such as artificial intelligence, machine learning, big data and digital twins.

With a focus on sustainable practices and corporate responsibility, we launched initiatives such as an ESG classification system for suppliers, a greenhouse gas emissions data governance framework and a supplier due diligence process, aligned with Brazil's General Data Protection Law. Complementing these efforts, we ran pilots focused on automated legal data analysis, optimizing legal risk management. These results demonstrate Torneira Lab's ability to mobilize strategic solutions aligned with responsible and sustainable innovation, connecting real challenges with high-impact solutions.

Innovation Week

Our annual Innovation Week has established itself as an important tool for strengthening a culture of innovation at the Águas do Brasil Group. The 2024 edition featured activities aimed at exchanging experiences, enhancing technical knowledge and promoting collective inspiration. There were immersive learning activities, discussions with experts, and panels that addressed innovation, sustainability and impacts in the sanitation sector. This initiative has reinforced innovation as a strategic pillar for the company, encouraging employees' engagement in building solutions with transformative potential. The high point of 2024 Innovation Week was an awards ceremony to recognize the year's most impactful projects and their internal champions. Nine initiatives were nominated and three prizes were handed out, highlighting contributions that embody the Group's commitment to excellence, creativity and continuous improvement of its processes and services.



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Financial performance

GRI 3-3 Operational and financial efficiency

In 2024, we delivered consistent financial performance, driven by the execution of our expansion strategy, disciplined resource allocation and progress in operational indicators. The results reflect efforts focused on efficiency, sustainability and value creation for all stakeholders. This performance is directly linked to our financial strategy, which is based on cost control, budget discipline and efficient capital structure management. In a year marked by challenges and achievements, we reaffirmed our commitment to excellence in providing services to society.

Consolidated gross revenue grew 10.9%, to R\$2.4 billion, driven mainly by adjustments to rates and organic growth of concessionaires. This result highlights the resilience and high predictability of demand in the sector.

EBITDA amounted to R\$699 million, up 7.5% from 2023, and our EBITDA margin was 38.45%. This improvement reflects operational efficiency gains and strong cash generation from mature operations. The digital transformation agenda and the adoption of new technologies also contributed to greater financial predictability and process optimization.

Reiterating our focus on operational excellence and expanding access to sanitation, we invested R\$329.3 million in 2024, prioritizing the modernization of systems, the expansion of operational capacity and continuous improvement of the quality of services provided.

Recognizing the strength of our management, Fitch Ratings raised our national long-term rating to “AAA(bra),” which is the highest rating on the national scale. This reflects our strong cash generation, controlled leverage, low exposure to collateral execution and high demand predictability – all hallmarks of a diversified concession portfolio.

During the period, we also recorded R\$8.9 million in tax incentives, resulting from benefits such as the Workers’ Food Program, maternity leave, cultural and sports sponsorship, and tax-deductible donations. **GRI 201-4**

 **R\$ 329.3 million**
in investments in 2024

Note: This figure does not include the Rio+ Saneamento and Zona Oeste Mais Saneamento concessionaires. The total amount invested can be found on page 39.

All the financial data presented in this section refers to SAAB’s consolidated accounts, and not to the pro forma consolidated accounts. In other words, it does not include our joint ventures (Rio+Saneamento, Zona Oeste Mais Saneamento and Águas de Votorantim).

Jacarepiá Sewage Treatment Plant, Águas de Juturnaíba



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DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED (R\$ 000) (GRI 201-1)

	2022	2023	2024
SAAB – consolidated	12/31/2022	12/31/2023	12/31/2024
Revenue	1,835,807	2,056,168	2,243,836
Distribution of value added	1,011,822	1,127,498	1,192,021
Personnel	254,855	295,498	314,171
Taxes, fees and contributions	349,258	400,512	427,965
Remuneration of third-party capital	213,042	214,343	185,969
Return on equity	194,667	217,145	263,916

ÁGUAS DO BRASIL GROUP'S NET REVENUE – PRO FORMA

	2022	2023	2024
SAAB – consolidated	1,477,035	1,658,900	1,818,809
Águas de Votorantim	55,249	65,145	72,446
Zona Oeste Mais Saneamento	289,763	338,002	346,108
Rio+Saneamento	271,190	750,557	789,273
Total	2.093.237	2.812.604	3.026.637

Note: The figures do not include construction revenue and they include 100% of the net revenue of our joint ventures: Zona Oeste Mais Saneamento, Rio+Saneamento and Águas de Votorantim.

SAAB – CONSOLIDATED (R\$ 000 OR %)

	2022	2023	2024
Return on equity	17.19%	16.94%	18.06%
EBITDA excluding equity income	560,222	650,386	699,276
EBITDA margin	37.93%	39.21%	38.45%
Gross operating revenue	1,911,363	2,128,416	2,359,501
Operating income	437,654	473,171	498,007
Net profit	194,667	217,145	263,916
Asset turnover	54.78%	51.69%	51.24%
Net debt	1,087,141	1,338,635	1,356,511
CapEx	256,631	430,072	329,285



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Investor relations channel

This website brings together information on our ESG strategy and corporate governance, as well as specific content and services for investors. This initiative reflects our commitment to transparent and solid relations with this audience, through the expansion of structures and channels that strengthen the exchange of information and the generation of new business opportunities.

Investor Relations website:
ri.grupoaguasdobrasil.com.br

Measures to tackle non-payment and boost operational efficiency

An increase in delinquency in newly served areas required a strategic response, based on both revenue recovery and strengthening customer relationships. We implemented actions such as formal debt filings, debt notices and personalized negotiations, with the aim of mitigating financial risks and promoting greater payment regularity.

A key initiative during this period was the Maximum Revenue Program, created to strengthen financial sustainability, ensure efficient revenue collection and reduce delinquency across all of the Group's concessionaires. This initiative was structured in three areas of activity. The first involved expanding sewage networks, including branch sewers, and activating new sewage treatment plants. This allowed for an increase in the customer base and expanded the coverage of sanitation services. The second area concentrated on strategic revenue collection actions, including measures such as disconnections for non-payment, personalized renegotiations and sending notifications to defaulting customers, ensuring greater financial

predictability. The third area focused on active management of the customer portfolio. This involved identifying and registering potential unbilled consumers, as well as loyalty initiatives and incentives for regular payment through options such as credit card installment plans and the use of Brazil's instant payment system, PIX.

The results already show significant impacts on revenue collection and delinquency reduction:



Revenue recovery throughout 2024, strengthening the financial balance of our concessionaires;



Reduction in delinquency of up to 12 percentage points in high-priority areas through targeted collection and renegotiation actions;



Expansion of the billed customer base, with a significant increase in the number of new consumers subscribing to regular water supply and sewage services.



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Bond issue

As part of its strategy to diversify its sources of investment financing, Águas do Paraíba carried out its second bond issue in May 2024, raising R\$153.9 million, earmarked for the expansion and modernization of its operations. Fitch Ratings assigned an AAA rating to the issue, reflecting the company's robust operating cash flow and solid financial profile.

In August of the same year, Rio+Saneamento completed its third bond issue, raising R\$500 million, reinforcing its sustainable growth strategy. Fitch reaffirmed its AAA rating, demonstrating the market's confidence in the concessionaire's solidity. Through this operation, the company now has R\$4.65 billion in long-term financing in place, ensuring the necessary resources to execute its projects, expand its activities and fulfill its contractual obligations.

Water tank serving Nissan, SAAL Industrial



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Águas da Condessa employee

Our people

GRI 3-3 People management



People are the
essence
of the Águas do Brasil Group.

Caring for the people who build our daily activities is a fundamental part of how we conduct our business. Our commitment to valuing employees and to promoting diversity and inclusion, professional development and well-being in the workplace is reflected in consistent practices that evolved significantly over the course of 2024.

We made progress in building an increasingly inclusive, safe and respectful environment that encourages the personal and professional growth of all our employees. We invested in retaining talent, strengthening our organizational culture and creating opportunities for each person to develop within the Group, with autonomy, recognition and future prospects.



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This ongoing care is also expressed in external recognition: for the fourth consecutive year, we received Great Place to Work (GPTW) certification, reflecting our team's engagement and the trust built in our working relationships. We have brought together highly skilled professionals who are committed to providing excellent services, and we continue to mobilize efforts to ensure that each employee feels part of an organization that values them, listens to them, respects them and promotes their collective growth.



5,228
PERMANENT
EMPLOYEES

257
TEMPORARY
EMPLOYEES

227
APPRENTICES

1.357
CONTRACTORS

1. All these figures include Águas do Brasil Group, Rio+Saneamento and Zona Oeste Mais Saneamento.



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Team profile

Our team comprises over 5,000 professionals who, with commitment and purpose, transform our essential role in the universal rollout of basic sanitation in Brazil into reality. In 2024, we strengthened the use of structured data to better understand our team's profile, focusing on diversity, engagement and development indicators. This deeper vision allows us to direct actions aligned with best practices in people management and corporate sustainability principles.

We have made significant progress in our hiring and social inclusion policies, promoting opportunities for different professional profiles and increasing representation at all levels. We have doubled the number of female employees in our operations, and more than 50% of our workforce is now made up of black and mixed-race people.

Among our social inclusion initiatives, we formed a partnership with the Rio de Janeiro State Socio-Educational Action Agency (DEGASE) to hire young offenders, promoting their reintegration into the labor market and helping them build new paths in life. We also took on more than 30 interns as employees, ensuring continuity in their professional development and encouraging their growth within the Group.

NUMBER OF EMPLOYEES BY GENDER AND EMPLOYMENT TYPE (GRI 2-7)

	2022	2023			2024		
	Total	Men	Women	Total	Men	Women	Total
Permanent employees	4,619	4,110	952	5,062	4,223	1,005	5,228
Temporary employees	550	0	0	0	195	62	257
Total	5,169	4,110	952	5,062	4,418	1,067	5,485

NUMBER OF EMPLOYEES BY REGION AND EMPLOYMENT TYPE (GRI 2-7)

	2022				2023				2024			
	Rio de Janeiro	São Paulo	Minas Gerais	Total	Rio de Janeiro	São Paulo	Minas Gerais	Total	Rio de Janeiro	São Paulo	Minas Gerais	Total
Permanent employee	4,119	359	141	4,619	4,575	348	139	5,062	4,816	279	133	5,228
Temporary employee	536	14	0	550	0	0	0	0	252	5	0	257
Total	4,655	373	141	5,169	4,575	348	139	5,062	5,068	284	133	5,485

Note regarding two tables above: The data presented includes the Rio+Saneamento and Zona Oeste Mais Saneamento concessionaires, based on December 2024 figures. All employees have full-time contracts, and their working hours are defined in their employment contracts. Employees on leave or whose contracts were suspended were not included.

NUMBER OF WORKERS WHO ARE NOT EMPLOYEES (GRI 2-8)

	2022	2023	2024
Apprentices	104	174	227
Interns	109	140	152
Trainees	10	15	0
Contractors	550	1,417	1,357
Total	773	1,746	1,736

Note: The data presented includes the Rio+Saneamento and Zona Oeste Mais Saneamento concessionaires. The activities most commonly performed by contractors are operational (maintenance, operation and engineering).



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NEW HIRES AND DEPARTURES (GRI 401-1)

	2022				2023				2024			
Age group	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate
Under 30	555	56%	116	7%	372	34%	121	23%	441	40%	278	33%
30 to 50	972	32%	345	14%	627	19%	319	14%	686	20%	666	20%
Over 50	147	25%	12	2%	68	11%	76	11%	69	10%	143	16%
Gender	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate
Men	1.327	36%	405	19%	873	21%	433	16%	592	23%	863	22%
Women	347	39%	128	5%	194	20%	83	15%	503	23%	224	22%
Region	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate
Rio de Janeiro	1.596	37%	408	22%	991	22%	430	16%	1.121	23%	981	22%
São Paulo	61	17%	64	1%	57	16%	66	18%	53	19%	78	23%
Minas Gerais	17	12%	14	0%	19	14%	20	14%	22	17%	28	19%
Total									1,196	23%	1,087	22%

Note: The data presented includes the concessionaires Rio+Saneamento and Zona Oeste Mais Saneamento.
Hiring rate (in each segment) = total number of hires / total number of employees.
Turnover rate (in each segment) = [(new hires + departures) / 2] / total number of employees in December 2024.

Remuneration and benefits policy

The People Management Area is responsible for developing remuneration and benefits policies, and ensuring they align with the organizational strategy and the guidelines set by shareholders and board members. This process incorporates the principles of diversity, inclusion and equality, and applies to all company levels and processes. This ensures a fair and transparent remuneration structure, fostering a more inclusive and competitive work environment. This approach aligns with market best practices, strengthening our commitment to valuing our employees and contributing to the Group's success.

Periodically, the People Management Area reviews the need to revise our remuneration and benefits packages and policies. This review considers salary surveys, market competitiveness, budgetary and financial planning, and other criteria defined by the Group's board, all in accordance with applicable legislation. The People and Social Responsibility Committee acts as a mediator between different stakeholders, contributing to the continuous analysis and improvement of internal guidelines. **GRI 2-20**

Our remuneration policies are applicable to all Group employees, including senior managers, who receive profit-based pay and bonuses. ESG targets are also incorporated into their performance evaluations. Shareholders and members of the highest governance body are compensated through dividends and remuneration for services rendered. **GRI 2-19**

Collective wage adjustments are binding instruments resulting from negotiations between companies and labor unions. In 2024, a new union negotiation model was implemented, increasing leaders' involvement and promoting greater transparency in this process.

All Group employees are eligible for benefits packages, which include health insurance, meal assistance, basic food packages, daycare assistance and other benefits. This is in addition to extra initiatives granted voluntarily or established through collective bargaining agreements, tax considerations and labor laws. The benefits model may vary based on contract type, job level and location, ensuring a fair distribution that promotes employees' well-being and aligns with institutional objectives. **GRI 401-2**

RATIOS OF STANDARD ENTRY-LEVEL WAGE COMPARED TO LOCAL MINIMUM WAGE (GRI 202-1)

	2023		2024	
	Men	Women	Men	Women
Grupo Águas do Brasil	100.00%	102.26%	100.00%	102.30%
Rio+Saneamento	111.44%	111.44%	100.00%	100.00%
Zona Oeste Mais Saneamento	100.00%	116.90%	100.00%	113.66%

Note: The minimum or base wage applies equally to all professionals, regardless of gender. Once collective agreements are approved, the data is shared with the companies responsible for temporary professionals. The minimum wages of companies still negotiating wage adjustments were not considered. The Group commits to never paying below the minimum wage.



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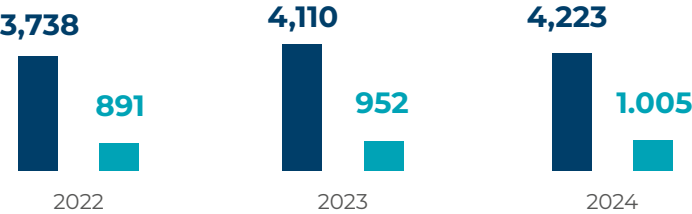
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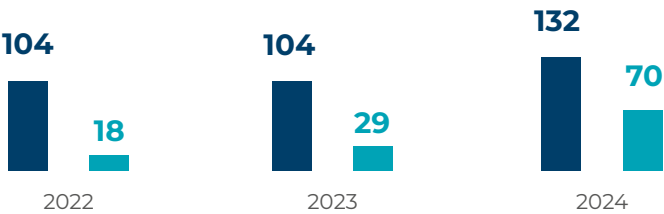
Credits

PARENTAL LEAVE (GRI 401-3)

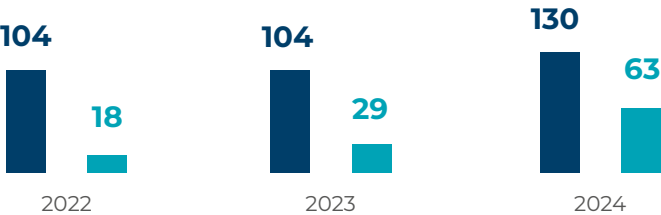
Employees entitled to parental leave



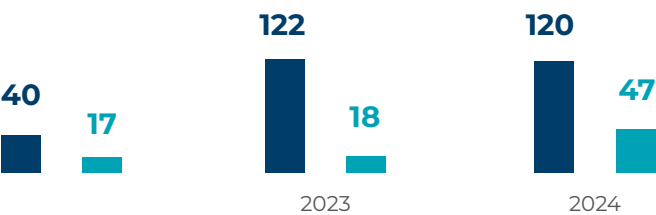
Employees who took parental leave



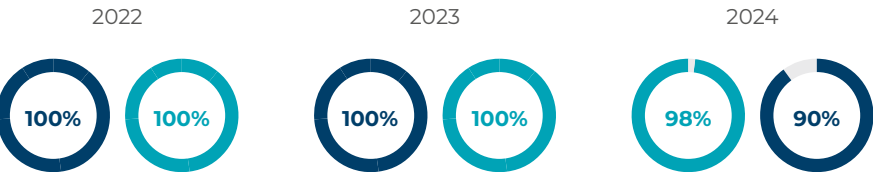
Employees who returned to work after the end of parental leave



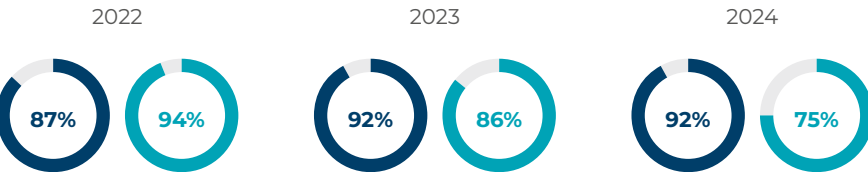
Employees who returned to work after the end of parental leave and remained employed 12 months after their return to work



Return to work rates of employees who took parental leave



Retention rates of employees who took parental leave



Note: The data presented includes the concessionaires Rio+Saneamento and Zona Oeste Mais Saneamento.

MEN WOMEN



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Promotion of diversity and inclusion

We believe that diversity strengthens our work environment, broadens our perspectives and generates positive impacts not only for business, but for society as a whole. Therefore, we continue to invest in programs and policies that promote equity and inclusion in all of the Group's units.

Throughout 2024, we implemented initiatives aimed at increasing the presence of women and underrepresented groups in leadership positions. We also strengthened our diverse recruitment efforts, supporting and encouraging managers to break down paradigms that could hinder the pursuit of diversity within the company.

To make our processes fairer and more accessible, we have established partnerships with institutions that specialize in training and including professionals with different profiles, contributing to a more inclusive selection process. We have also made progress in providing training aimed at raising awareness about unconscious bias, racial equity and inclusion of people with disabilities, reinforcing a more welcoming and diverse organizational culture.

OUR GOAL¹ IS TO REACH THE FOLLOWING RATES BY 2030:

30%
of management roles held by black and mixed-race people

40%
of leadership positions held by women

IN 2024¹:

23.31%
of our leaders were black or mixed race

39.97%
of our managers were women

As part of our Diversity and Inclusion Program,¹ we have created a mixed affinity group aimed at aggregating contributions and encouraging practices related to this topic in our day-to-day activities. This group, called Voices of Diversity, addresses multiple aspects of diversity, inclusion and equity in a cross-cutting manner. With the support of a specialized consulting firm, the team holds frequent meetings to generate ideas that are taken to the People and Social Responsibility Committee – a body that includes two of the company's shareholders.

In the field of professional development, we have held mentoring sessions for supervisors, focusing on valuing diversity in leadership, and we have provided specific training for HR teams on this subject.

These actions contribute to building a more equitable work environment, in line with the UN Sustainable Development Goals, ensuring that everyone has a voice, space and the opportunity to grow.

1. Not including Rio+Saneamento and Zona Oeste Mais Saneamento.



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RATIO OF PAY OF WOMEN TO MEN, BY EMPLOYEE CATEGORY (GRI 405-2)

Employee category	2022	2023		2024	
	Remuneration	Base salary	Remuneration	Base salary	Remuneration
Director	1.01	1.11	0.99	1.14	1.02
Superintendent	0.96	0.99	0.91	0.85	0.71
Manager	1.04	1.02	1.03	0.96	0.94
Coordinator	0.93	0.87	0.84	1.01	0.96
Specialist	0.96	1.02	0.98	0.9	0.89
Engineer	1.4	1.15	0.73	0	0
Supervisor	0.88	0.86	0.92	0.91	0.83
Analyst	0.96	0.96	0.97	1	0.92
Technician	1.01	0.8	0.8	0.97	0.77
Administrative	1.09	1.01	1.06	1.02	0.96
Operational	1.03	1.05	0.99	1.06	0.82

Note: The data presented includes the concessionaires Rio+Saneamento and Zona Oeste Mais Saneamento. The overall percentages by age group were not published in previous reports.

PERCENTAGE OF EMPLOYEES BY EMPLOYEE CATEGORY AND GENDER (GRI 405-1)

	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
CEO	100%	0%	100%	0%	100%	0%
Director	86%	14%	85%	15%	80%	20%
Superintendent	65%	35%	58%	42%	57%	43%
Manager	61%	39%	59%	41%	58%	42%
Coordinator	66%	34%	66%	34%	62%	38%
Specialist	58%	42%	63%	37%	44%	56%
Engineer	62%	38%	45%	55%	89%	11%
Supervisor	68%	32%	63%	37%	62%	38%
Analyst	46%	54%	46%	54%	46%	55%
Technician	89%	11%	90%	10%	88%	12%
Administrative	49%	51%	48%	52%	44%	56%
Operational	97%	3%	95%	5%	96%	4%
Total					81%	19%

Note: The data presented includes the concessionaires Rio+Saneamento and Zona Oeste Mais Saneamento.



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**PERCENTAGE OF EMPLOYEES BY EMPLOYEE CATEGORY AND AGE GROUP
(GRI 405-1)**

Employee category	2022			2023			2024		
	Under 30	30 to 50	Over 50	Under 30	30 to 50	Over 50	Under 30	30 to 50	Over 50
CEO	0%	0%	100%	0%	33%	67%	0%	50%	50%
Director	0%	45%	55%	0%	50%	50%	0%	50%	50%
Superintendent	0%	59%	41%	0%	58%	42%	0%	57%	43%
Manager	1%	80%	19%	0%	83%	17%	0%	81%	19%
Coordinator	3%	84%	13%	3%	89%	8%	3%	86%	11%
Specialist	18%	70%	12%	15%	74%	11%	17%	68%	15%
Engineer	31%	69%	0%	37%	63%	0%	22%	67%	11%
Supervisor	10%	70%	20%	9%	76%	15%	11%	75%	14%
Analyst	35%	59%	6%	36%	60%	4%	35%	60%	5%
Technician	18%	70%	12%	14%	72%	14%	15%	72%	14%
Administrative	39%	55%	6%	39%	54%	7%	36%	57%	7%
Operational	17%	68%	15%	20%	66%	14%	19%	66%	15%
Total							21%	66%	13%

Note: The data presented includes the concessionaires Rio+Saneamento and Zona Oeste Mais Saneamento. The overall percentages by age group were not published in previous reports.

PERCENTAGE OF EMPLOYEES BY MINORITY AND/OR VULNERABLE GROUPS, BY
EMPLOYEE CATEGORY (GRI 405-1)

	2022				2023				2024			
	Black	Mixed race	Disabled	LGBT	Black	Mixed race	Disabled	LGBT	Black	Mixed race	Disabled	LGBT
CEO	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Director	0%	7%	7%	0%	0%	5%	5%	0%	0%	5%	5%	0%
Superintendent	0%	9%	0%	0%	0%	11%	0%	0%	0%	13%	0%	0%
Manager	0%	16%	0%	0%	1%	15%	0%	2%	0%	18%	1%	1%
Coordinator	3%	9%	3%	3%	3%	18%	2%	2%	3%	20%	4%	2%
Specialist	0%	23%	7%	3%	0%	38%	0%	25%	1%	16%	2%	3%
Engineer	0%	38%	0%	25%	3%	26%	1%	1%	0%	44%	0%	0%
Supervisor	7%	20%	2%	2%	11%	26%	2%	3%	10%	28%	2%	3%
Analyst	7%	24%	3%	4%	11%	29%	2%	5%	11%	32%	1%	6%
Technician	14%	34%	4%	1%	17%	37%	3%	2%	22%	50%	4%	2%
Administrative	12%	31%	6%	4%	16%	32%	9%	3%	16%	31%	7%	3%
Operational	19%	35%	2%	2%	22%	43%	2%	2%	22%	42%	2%	2%
Total									18%	38%	3%	2%

Note: The data presented includes the concessionaires Rio+Saneamento and Zona Oeste Mais Saneamento. The total percentages by minority and/or vulnerable groups were not published in previous reports.

PERCENTAGE OF INDIVIDUALS WHO ARE
MEMBERS OF GOVERNANCE BODIES
(GRI 405-1)

By gender	2022	2023	2024
Men	83%	71%	57%
Women	17%	29%	43%
By age group	2022	2023	2024
Under 30	0%	0%	0%
30 to 50	33%	14%	29%
Over 50	67%	86%	71%

Note: The data represents the Board of Directors of the Águas do Brasil Group. There are no individuals belonging to minority and/or vulnerable groups.



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Professional development

We believe that the growth of people drives the growth of the organization. That is why we continuously invest in the development of our employees, offering learning paths, training programs and opportunities that stimulate career advancement and strengthen teams.

In 2024, we expanded access to skills training courses, mentorships and leadership training programs, preparing our talent for the sector's challenges and the transformations the future demands. Our Education Assistance Program remains one of the pillars of our strategy to support people, encouraging specialization and entry into graduate courses, providing financial support for those who seek to grow and continually reinvent themselves.

To foster a culture of continuous learning, we promote an environment that encourages the exchange of experiences, collaboration between areas and the collective construction of knowledge. We have intensified technical and operational training to ensure that all professionals are aligned with the sector's best practices, promoting safety, efficiency and excellence in the services we provide.

In 2024, Internal Communication became part of our Human Resources structure, taking on a strategic role in strengthening the employee experience. This integration allowed for greater alignment between our communication planning and strategic objectives, reinforcing our organizational culture, supporting the dissemination of our values and encouraging employees to be proactive.

Main training programs in 2024 GRI 404-2

- ✓ **Launch of UniÁguas platform**, centralizing knowledge pathways for employees.
- ✓ **Knowledge Multipliers Program**, training professionals to disseminate lessons learned within the company.
- ✓ **Future Leaders Program**, structured to prepare managers for the challenges of leadership.
- ✓ **2024 Management Development Program**, empowering talents to take on new responsibilities and grow within the organization.



Águas de Juturnaíba employee



Over **68,000** hours
of training were provided
during the year.

1. The data presented includes Rio+Saneamento and Zona Oeste Mais Saneamento.



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Laboratory, Coroa Water Treatment Plant, Águas do Paraíba

AVERAGE HOURS OF TRAINING, BY GENDER (GRI 404-1)

	2024
Men	12.67
Women	17.92

AVERAGE HOURS OF TRAINING, BY EMPLOYEE CATEGORY (GRI 404-1)

	2024
CEO	19.00
Director	24.14
Superintendent	25.73
Manager	55.47
Coordinator	24.01
Specialist	16.17
Engineer	18.94
Supervisor	26.16
Analyst	14.74
Technician	17.67
Administrative	9.14
Operational	10.38
Total	13.06

EMPLOYEES WHO RECEIVE REGULAR PERFORMANCE APPRAISALS, BY GENDER (GRI 404-3)

% of employees, by gender	2024
Men	99.3%
Women	98.9%
Total	99.3%

EMPLOYEES WHO RECEIVE REGULAR PERFORMANCE APPRAISALS, BY EMPLOYEE CATEGORY (GRI 404-3)

	2023	2024
CEO	100%	100%
Director	100%	100%
Superintendent	100%	95.65%
Manager	100%	100%
Coordinator	99.22%	98.41%
Specialist	98.63%	97.80%
Engineer	-	88.89%
Supervisor	97.67%	99.36%
Analyst	100%	100%
Technician	98.25%	98.80%
Administrative	97.05%	98.16%
Operational	99.59%	98.92%
Total	97.17%	98.95%

Note regarding all tables on this page: The data presented includes the concessionaires Rio+Saneamento and Zona Oeste Mais Saneamento. The overall training hour averages were not published in previous reports.



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Health, safety and well-being

GRI 403-3, GRI 403-6

The well-being of our employees is at the heart of our strategy. In 2024, we enhanced initiatives aimed at physical and mental health, guaranteeing continuous support for our teams and reinforcing the importance of work-life balance.

To improve access to healthcare, we launched new comprehensive health programs and expanded psychological support. As part of our disease prevention and health monitoring program, we encourage eligible employees to do preventive tests, including gynecological screening, mammograms and PSA testing for early detection of prostate cancer.

The **Health Connection platform** has been strengthened, expanding access to free telemedicine, telepsychology, nutrition and sports coaching services, guaranteeing remote and specialized support for our professionals and their dependents.

We have also reinforced our disease prevention and quality of life culture through specific follow-up programs, such as free support for pregnant women and continuous monitoring of chronic diseases, including hypertension, diabetes and heart disease. We have expanded our workplace exercise programs, now available at eight Group units, contributing to mental health and injury prevention.

We have intensified our monthly awareness campaigns, covering topics such as mental health (White January), sedentary lifestyles, breast cancer (Pink October) and prostate cancer (Blue November). We also provide free flu vaccination for all employees in March and April, as well as hepatitis A vaccination for workers exposed to microorganisms and free medical checkups for executives at specialized clinics.

We offer health insurance for employees and their dependents, as well as medical reimbursements and wellness and health education programs for everyone. We guarantee the confidentiality of our employees' information through confidentiality clauses in third-party service contracts.

We work to prevent repetitive strain injuries, work-related musculoskeletal disorders, noise-induced hearing loss, skin diseases, occupational stress and mental health problems. In 2024, there were no cases of occupational diseases among our employees. **GRI 403-10**

During the year, we also made progress in managing absenteeism and turnover, implementing strategic actions to mitigate their main causes. We promoted interaction between areas to prevent illnesses and accidents and to encourage healthy practices through our Cympass/Wellhub scheme, providing greater access to physical activities and a balance between personal and professional life.



Voices of Diversity Group



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Safety in operations

GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-7

Our Occupational Health and Safety Management System fully covers all activities and operating sites, encompassing 100% of our employees and contractors. Aligned with the requirements of the international standard ISO 45001:2018 and Brazilian Regulatory Standard 1 (NR-1), the system guarantees legal compliance and promotes a safe working environment through preventive and structured measures. GRI 403-8

To strengthen our management system, we have specialized occupational health and safety teams that carry out periodic actions to ensure that employees' activities comply with legal requirements, standards and guidelines. All these actions are recorded and safety indicators are monitored through dynamic dashboards, enabling data management and serving as a basis for defining strategies and making decisions.

All the Group's companies have Risk Management Programs, which include identifying hazards and assessing the risks associated with work activities and environments.

We continuously manage the occupational risks inherent to our activities, ensuring **constant improvements** to our procedures through periodic reviews.



These programs take into account various factors, such as facilities, equipment, operating procedures and external conditions that may affect the health and safety of workers. Safety procedures are periodically reviewed and updated to ensure their effectiveness.

In order to prevent and mitigate risks, we take a series of measures: we carry out regular inspections and monitoring at our units and service sites; we provide

personal and collective protective equipment; we maintain appropriate signage in our workplaces; we provide continuous training; we carry out preventive maintenance on facilities and equipment; we draw up and maintain emergency response plans; and we foster an organizational culture focused on safety through the Safer Águas do Brasil Group Program, which is present throughout the Group.

We have a Standard Operating Procedure for investigating accidents, using the Ishikawa (Fishbone) diagram technique to identify the causes of occurrences. We also use the 5W2H method to establish corrective and preventive action plans with a view to implementing effective solutions, preventing recurrences and protecting employees.

Our management system also includes periodic training for our workers in safety procedures and standards. Notable training courses include those for working at heights, working in confined spaces, working on electrical installations, defensive driving, using personal and collective protective equipment, hearing protection, respiratory protection, operating machinery and equipment, and training for internal emergency response team members. **GRI 403-5**



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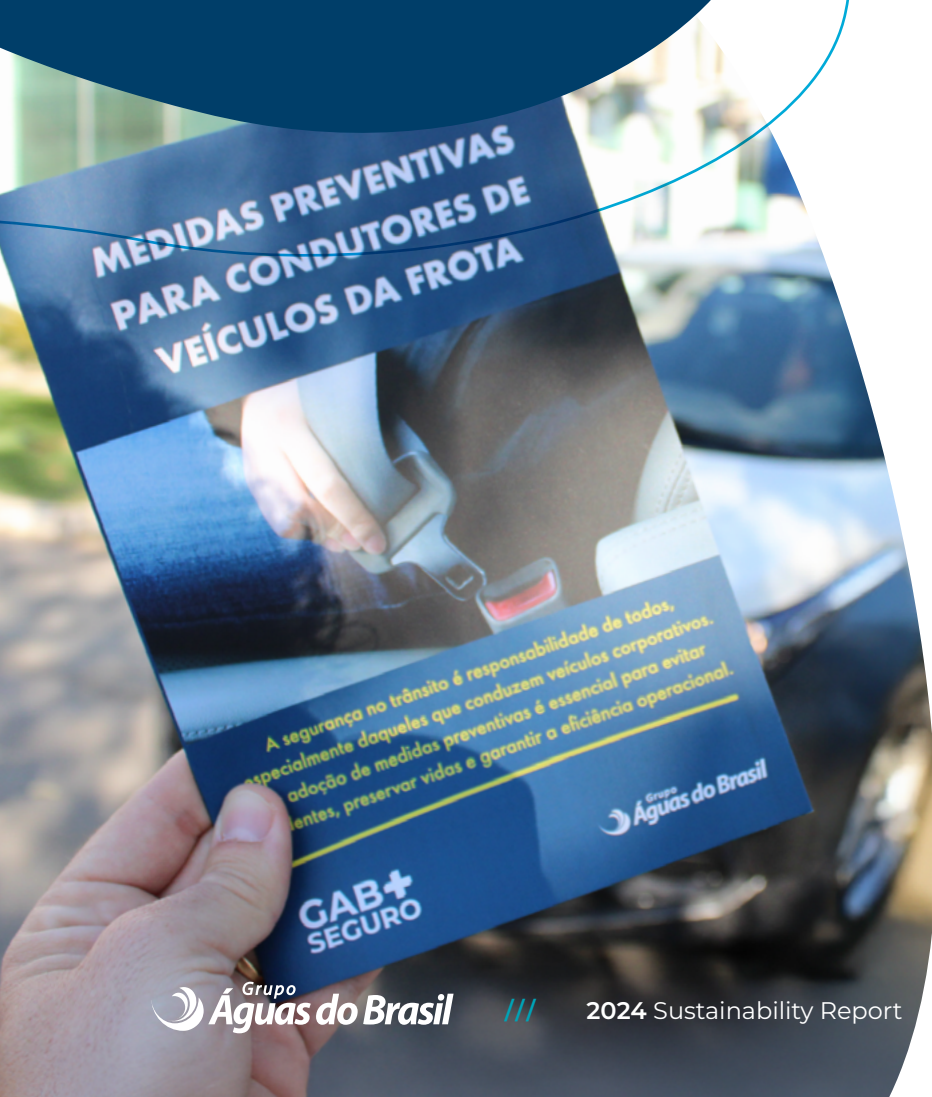
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Safer Águas do Brasil Group Program

GRI 403-2, GRI 403-4, GRI 403-5

The Safer Águas do Brasil Group Program aims to foster a culture of safety. It includes various tools that enable workers to participate in risk prevention actions:



Five Golden Rules, which are fundamental principles to be complied with by everyone at the company in order to guarantee the safety of employees during their activities.



“Talking About Safety”, a tool that encourages regular dialogue on accident prevention in all areas of the company.



Safety on the Radar channel, which allows workers to communicate directly with the occupational safety team via WhatsApp, facilitating the identification and immediate resolution of unsafe conditions.



Behavioral Observation, a tool that consists of checking on workers while they are carrying out an activity and holding a conversation between the observer and the observed, addressing the identified behaviors (safe or unsafe), with the aim of stimulating the habit of risk prevention and changing people's attitudes.



Incident Alerts and Lessons Learned, which aim to share the lessons learned from accidents in a specific area or company. This initiative allows other areas and companies in the Group to take preventive measures, helping avoid risks and similar incidents.



Safety Committees at all concessionaires, made up of managers representing each area of the company, to discuss and decide on the treatment of identified nonconformities and opportunities for improvement.

By the end of 2024, 70% of our workforce had been trained in the Behavioral Observation tool, reinforcing the safety culture at the Águas do Brasil Group. This training empowers more and more people to keenly observe and correct unsafe behaviors, while also positively recognizing employees who exhibit safe behaviors in their daily routines.

In addition, all our companies have Internal Accident and Harassment Prevention Committees in place, composed of employee and employer representatives, in which all workers can participate by proposing improvements in working conditions related to health and safety at the company.



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WORK-RELATED INJURIES (GRI 403-9)

	2022						2023						2024						Consolidated	
	Grupo Águas do Brasil		Zona Oeste Mais Saneamento		Rio+ Saneamento		Grupo Águas do Brasil		Zona Oeste Mais Sane-amento		Rio+ Saneamento		Grupo Águas do Brasil		Zona Oeste Mais Sane-amento		Rio+ Saneamento			
	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors	Employees	Contractors
Number of hours worked (base = per 1,000,000 hours)	6,220,801.24	3,788,010.40	1,462,059.51	1,789,941.87	1,035,765.97	-	6,575,300.84	4,440,198.54	1,357,766.01	727,744.68	2,749,941.74	1,731,400.00	6,536,847.97	3,615,462.38	1,551,938.52	735,946.77	3,320,120.38	1,798,500.00	11,408,906.87	6,149,909.15
Number of fatalities as a result of work-related injury	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0
Rate of fatalities as a result of work-related injury	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0,3	0	0,3	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0	0	0	0	0	0	0	0	0	0	1	0	1	2	0	0	0	2	1
Rate of high-consequence work-related injuries (excluding fatalities)	0	0	0	0	0	0	0	0	0	0	0	0,45	0	0,28	1,28	0	0	0	1,28	0,28
Number of work-related injuries leading to time off work (including fatalities)	27	10	2	3	0	0	25	9	4	3	7	4	49	16	7	1	23	15	79	32
Rate of work-related injuries leading to time off work (including fatalities)	4,34	2,65	1,37	1,68	0	0	3,8	2,03	2,95	4,12	2,55	2,31	7,5	4,43	4,5	1,32	6,93	8,34	6,92	5,2
Number of low-consequence incidents	62	2	1	0	14	0	81	0	5	0	33	3	94	1	4	0	77	8	175	9
Rate of low-consequence incidents	9,97	0,53	0,68	0	13,52	0	12,32	0	3,68	0	12	1,73	14,4	0,28	2,57	0	23,19	4,45	15,34	1,46
Total number of incidents	89	12	3	3	14	0	106	9	9	3	40	7	143	17	11	1	100	23	254	41
Total rate of incidents	14,31	3,17	2,74	1,68	13,52	0	16,12	2,03	6,63	4,12	14,55	4,04	21,9	4,7	7,08	1,32	30,12	12,79	22,26	6,67

Note: In 2024, the Águas do Brasil Group took over sanitation services in the municipality of Teresópolis, adding another company to its operations: the Águas da Imperatriz concessionaire. That same year, Rio+Saneamento considerably increased its amount of maintenance, renovation, network implementation work, construction of new units and other operations, compared to 2023. This increase in activities and hiring also resulted in greater exposure of employees to risks, reflecting growth in the number of accidents involving both employees and contractors. In 2025, the Águas do Brasil Group has intensified its Workplace Safety Program, adopting a strategic approach that involves everyone from top management to operational levels. Planned actions aim to strengthen our safety culture at all companies, highlighting the role and responsibility of each employee for increasingly safe and risk-free work.



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Rio+Saneamento employees

Supplier management

GRI 2-6, GRI 2-23, GRI 2-25

Our supply chain supports the execution of water and sewage treatment and distribution services, guaranteeing the availability of materials in time to meet contractual investment targets for expanding the number of customers served, carrying out infrastructure work and performing operational maintenance across the entire system, ensuring the continuity and quality of essential basic sanitation services.

The choice and management of suppliers at the Águas do Brasil Group follows a rigorous qualification process, ensuring that all partners are aligned with our values and principles, especially with regard to ESG criteria. This commitment is one of the pillars of our Sustainability Policy and is in line with our Human Rights Policy and corporate governance best practices.

We apply wide-ranging criteria for approving new suppliers, covering environmental, social and governance aspects, taking into account the activities

performed and the risks associated with each supply area. Of 435 new suppliers assessed in 2024, 15.9% were classified as critical in terms of environmental criteria and 24.8% as critical in terms of social criteria, due to the potential impact of their operations. These suppliers are required to provide specific social and environmental documentation. Furthermore, there is an additional due diligence process in necessary cases, conducted by the Compliance Area, which includes a scope aimed at mitigating social and environmental risks, with a special focus on preventing irregular labor practices, such as child, forced and slave-like labor, as well as significant environmental impacts.

GRI 308-1, GRI 414-1

Our Code of Conduct for Third Parties reinforces the requirement to adhere to governance best practices and to adopt concrete measures to mitigate negative social and environmental impacts. All contracts signed include specific clauses on protecting human rights, combating child and forced labor, and preventing discrimination. Failure to comply with these standards can result in penalties and even contract termination.

We continuously monitor the performance of our suppliers, carrying out periodic assessments and audits to ensure the quality of services and compliance with technical and regulatory requirements. In this way, we strengthen a supply ecosystem based on ethics, social responsibility and sustainability.

1. The figures presented do not include Zona Oeste Mais Saneamento.



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Based on our internal policy on relationships with third parties, partners and customers, we assess suppliers that work in labor-intensive activities, such as construction, maintenance, cleaning and security, for possible risks related to child, forced and slave-like labor. These risks are mitigated through structured due diligence processes, which include analysis of working conditions, legal compliance and adherence to management best practices.

In 2024, we carried out due diligence on 333 suppliers, reflecting our commitment

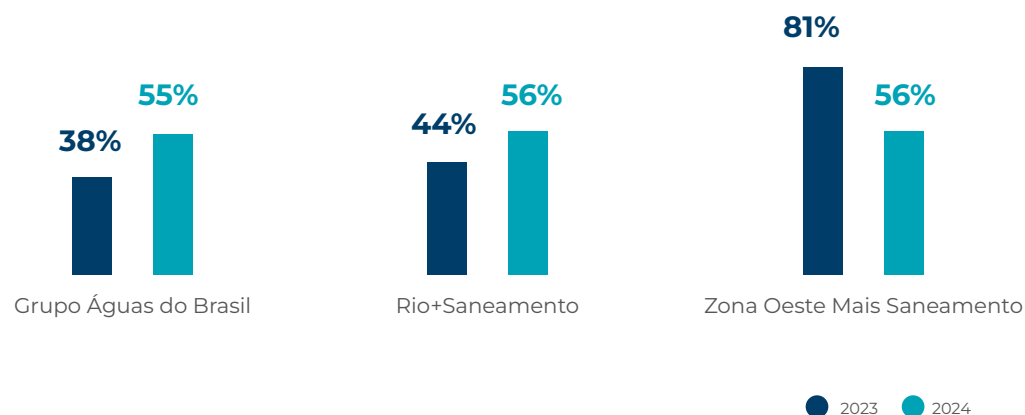
to integrity and respect for human rights throughout the supply chain.

GRI 408-1, GRI 409-1

We also assessed the social and environmental impacts of 295 suppliers. Accordingly, we identified 53 with potential negative social impacts and 52 with environmental impacts. In these cases, our system generated alerts and we asked for corrective measures to be taken. We drew up improvement agreements with six suppliers, which made it possible to continue partnerships with them without the need to terminate any contracts.

GRI 308-2, GRI 414-2

PROPORTION OF SPENDING ON LOCAL SUPPLIERS (GRI 204-1)



Note: These figures include all purchases and services, except utilities such as water and electricity. Suppliers are deemed to be "local" if they operate in any municipality where Águas do Brasil Group is present.



Ipiranga Sewage Treatment Plant,
Águas das Agulhas Negras



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Water and effluent management

GRI 3-3 Social and environmental impacts, GRI 303-1

The sanitation sector plays a strategic role in preserving water bodies and generating environmental benefits that have a positive impact on biodiversity, while promoting the circular economy and aiding adaptation to climate change. Upholding excellence in the services we provide, we strictly follow all legal requirements and best practices in water collection, treatment and distribution processes, as well as in the collection and treatment of sewage and the disposal of effluents.

Our active participation in the Rio de Janeiro State Water Resources Council and in all the river basin committees in the regions where we operate reinforces our role as an agent for protecting water security. In 2024, we earmarked more than R\$18 million to pay for the use of water in state and federal government-managed river basins. These funds are invested in projects and actions set out in these basins' management plans.

Operational efficiency throughout the water cycle is one of our priorities. By employing technologies aimed at reducing losses, we seek to reduce the volume of water abstracted from nature without compromising the quality of the services provided. All our abstraction and discharge points operate



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with usage permits, which guarantees that our activities do not negatively impact the rights of other users or cause water stress in the basins where we operate.

To guarantee the safety and effectiveness of our processes, we carry out robust monitoring of the quality of our treatment methods. In 2024, we used 14,200 metric tons of chemical products to treat water and sewage. **GRI 301-1**

We also use environmental aspect and impact surveys as a structured tool to identify, assess and monitor the environmental impacts of our operations. This approach allows us to identify the most relevant factors, improve operational controls and formulate action plans with a focus on continuous improvement and sustainable management.

WATER WITHDRAWAL (MEGALITERS) (GRI 303-3, IF-WU-000.B)

	2022		2023		2024	
Surface water	131,192	63%	173,919	41%	174,049	41%
Groundwater	12,562	6%	13,029	3%	14,036	3%
Third-party water	65,528	31%	234,501	56%	237,884	56%
Total	209,282	100,00%	421,449	100%	425,969	100%

Note: We used the water volumes measured by macro flow meters. For the Rio+Saneamento concessionaire's figures, until a definitive Operational Control Center has been set up by the Rio de Janeiro Metropolitan Development Institute (the entity responsible for this task under the governance system established in the concession contract), it will not be possible to accurately measure the volumes of water imported and distributed by this concessionaire. For this reason, the volumes stipulated in the Interdependence Contract were used. This data includes Rio+Saneamento, except for 2022. No water was abstracted from water-stressed areas. **IF-WU-440a**

Effluent treatment

GRI 303-2

The proper treatment of sanitary effluents is essential for preserving aquatic ecosystems and improving the environmental quality of the regions where we operate. By treating effluent before discharging it into water bodies, we contribute directly to the recovery of rivers, lakes and seas, minimizing negative impacts on the environment.

In 2024, we made major progress in this area by starting up seven sewage treatment plants. Águas do Imperador opened two plants in Petrópolis (Independência and Itaipava), expanding service capacity and keeping pace with population growth in Rio de Janeiro State's mountainous interior region. Rio+Saneamento reactivated five sewage treatment plants in its concession area, preventing approximately 163 million liters of sewage per month from being discharged directly into nature.

We follow strict standards for controlling and monitoring effluent quality, meeting legal requirements. The sanitary effluent treatment process includes limits

for various parameters, such as pH, biochemical oxygen demand, chemical oxygen demand, suspended solids, nitrogen, phosphorus, temperature, oils, greases and other parameters defined in environmental legislation. These limits are set by the National Environment Council (CONAMA), Rio de Janeiro State Environmental Agency (INEA), São Paulo State Environmental Agency (CETESB) and Rio de Janeiro State Environment Council (CONEMA). CONEMA resolutions 90 of 2021 (NOP 45) and 93 of 2021 (NOP 48) are particularly relevant to our operations.

Throughout the year, we also invested in modernizing our treatment plants, installing more efficient equipment to remove more pollutants and raise the quality of effluents returned to nature, as recommended by applicable environmental legislation. For example, a project was executed to optimize the use of polymers at Zona Oeste Mais Saneamento, which reduced the amount of chemical products used by 26,231 kg, underscoring our commitment to sustainability and operational efficiency.



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EFFLUENT DISCHARGE (MEGALITERS) (GRI 303-4)

	2022	2023	2024
Volume of sewage collected	158,123	165,847	160,763
Volume of sewage treated	133,714	142,378	141,086

Note: The data presented includes Zona Oeste Mais Saneamento (2022 to 2024) and Rio+Saneamento (2023 and 2024). In 2024, the data began to be presented separately by type of discharge. **GRI 2-4**

EFFLUENT DISCHARGE – AVERAGE VOLUME OF WASTEWATER TREATED PER DAY (M³) (IF-WU-000.D)

	2023	2024
Volume of sewage treated	390,077	385,482

Note: The data presented includes the concessionaires Zona Oeste Mais Saneamento and Rio+Saneamento.

Water stewardship

Our sanitation efforts directly impact the suitability of beaches for swimming in the municipalities we serve, reflecting our commitment to environmental preservation and water quality. In 2024, two beaches located in the Águas do Brasil Group's concession areas renewed their Blue Flag status for the 2024/2025 season. This international recognition attests to excellence in environmental management, water quality, environmental education, safety, sustainable tourism and social responsibility.

Sossego Beach in Niterói was awarded Blue Flag certification for the fourth consecutive time, consolidating Águas de Niterói's work as a leader in sanitation and environmental protection. Pedras de Itaúna Beach in Saquarema renewed its Blue Flag status for the third consecutive year, due to Águas de Juturnaíba's commitment to the quality of the services provided and the region's sustainability.

These achievements place Niterói and Saquarema among the most sustainable tourist destinations in Brazil, and are a source of pride for everyone who is working to preserve our natural resources.



Sossego Beach, Niterói



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Water reuse

In 2024, we made significant progress in the reuse of treated effluents, strengthening our strategy for the sustainable use of water and contributing to a reduction in pollutant load in water bodies. We stepped up our investments in technologies that allow wastewater to be reused, especially in industrial, agricultural and urban service activities, such as street cleaning and irrigation of green areas.

Several Águas do Brasil Group concessionaires already operate reuse systems. For example, Águas de Niterói, Águas de Nova Friburgo and Águas do Paraíba use treated water for internal recirculation in their processes or for donation to municipalities, for use in street cleaning and landscape maintenance. At SAAL Industrial, this resource is supplied to the industrial hub in the towns of Resende and Itatiaia, promoting greater water efficiency in production activities.

At Zona Oeste Mais Saneamento, we increased the production of recycled wastewater, which amounted to 34,190 m³ over the year, up 38% from 2023. The highlight was the progress made at Bangu Sewage Treatment Plant's reuse unit. We also invested in modernizing supply systems and expanding monitoring infrastructure, ensuring greater control over processes and greater resilience in the face of the challenges posed by climate change.

When it began operating, Rio+Saneamento took over management of sewage treatment plants with restricted capacity and no infrastructure for producing recycled wastewater. Since then, all these units have been rehabilitated and reactivated. Although the present concession contract mandates reuse only for plants serving populations of more than 100,000 inhabitants, the concessionaire is already planning new sewage treatment plants with infrastructure for internal reuse of treated water for washing equipment and yards, as well as other operational applications.

Water security

GRI 3-3 Water security and climate change

Water security goes beyond the regular supply of water; it involves ensuring the availability of enough high-quality water to meet human, economic and environmental needs, including during extreme weather events such as droughts and floods.

In 2024, we experienced severe droughts in the regions of Nova Friburgo, Petrópolis and Teresópolis. Faced with this situation, we took emergency measures to safeguard water supplies, such as the use of alternative catchments and reinforcement of water truck operations, minimizing the impacts on the population.

As part of our adaptation strategy, we carried out our first preliminary water security assessment for all the Group's concessionaires, with the aim of understanding each one's specific circumstances by analyzing the history of weather events, investments made, measures taken and future projections. The study mapped vulnerabilities and risks in our supply and treatment systems, providing support for mitigation actions and strengthening operational resilience. The methodology was divided into three stages:



Past data collection: Collection of information on the frequency and intensity of weather events that affect the availability and quality of water, such as droughts and floods.



Identification of vulnerabilities: Mapping of critical areas, with an emphasis on those most exposed to prolonged droughts or floods, assessing the impacts on sewage collection, distribution and treatment.



Mitigation and adaptation measures: Development of measures to reduce the adverse effects of climate change and increase the resilience of operations.

The results of this diagnosis serve as a basis for prioritizing investments, improving operational processes and adopting solutions that guarantee the continuity and quality of the services provided, even in the face of adverse weather phenomena.

Pedra Branca Waterfall, Paraty

Since we were founded,
we have invested

over R\$ 2.5 billion

in water infrastructure improvements,
aligned with intelligent monitoring and
contingency plans that include specific
strategies for each region.



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Resilience to climate change

GRI 3-3 Water security and climate change, GRI 201-2, IF-WU-440a.3, IF-WU-450a.4

Climate change poses growing challenges to the sustainability of sanitation operations, requiring resilience to physical risks, such as extreme weather events (which directly affect water abstraction and distribution), and regulatory risks (which demand constant adaptation to environmental requirements).

The main climate risks that we closely monitor include:

- ✓ increased intensity of storms and floods, impacting water collection, supply and treatment structures;
- ✓ the recurrence of prolonged droughts, which compromise water availability and increase operating costs;
- ✓ heat waves, which influence the quality of raw water and require adjustments to treatment processes.

The possible impacts of climate change on our operations include interruptions or reductions in the continuity of services, a heightened risk of water-borne diseases, and a significant increase in operating costs related to emergency repairs, higher power consumption and corrective measures to maintain water quality. Adapting to new environmental regulations also requires financial outlays and constant updating of processes and technologies.



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Emissions control

We have already adopted measures such as maintaining strategic stocks of inputs, power generators and alternative water abstraction and supply resources. We are also in the process of planning additional solutions, such as the use of advanced weather forecasts, real-time storm tracking and global climate simulation models, to enable faster and more effective responses to extreme events. In addition, we have strengthened our institutional activities as a tool for tackling climate risks. We have established partnerships with regulatory bodies, such as the National Water and Basic Sanitation Agency (ANA), river basin committees, universities and industry organizations, with the aim of strengthening sector dialogue and contributing to the formulation of public policies in line with new climate conditions.

Alongside risk management, the context of climate change also opens up prospects for generating opportunities, especially in terms of adopting low-carbon solutions, increasing energy efficiency, integrating renewable sources into operational supplies and strengthening our culture of innovation and sustainability, leading to long-term environmental, economic and social gains.

To face the challenges posed by climate change, we have developed a Climate Plan that guides the monitoring and implementation of actions to reduce greenhouse gas (GHG) emissions, concentrating on energy efficiency and strengthening operational resilience to extreme events. This plan establishes key performance indicators, enabling continuous monitoring of emissions and mitigation of environmental impacts throughout the value chain.

Main actions in 2024:



GHG emissions: Implementation of measures to reduce Scope 1, 2 and 3 emissions.



Renewable energy: Expanded use of clean sources, increasing renewable energy's share of total consumption.



Operational waste: Progress in reducing the volume of waste sent to landfills, with a focus on recycling and reuse.

GHG EMISSIONS IN TCO²E (GRI 305-1, 305-2, 305-3, 305-4)

	2022	2023	2024
Scope 1			
Equivalent emissions	161,380.55	167,839.09	147,923.79
Biogenic emissions	1,001.72	1,999.76	2,256.17
TOTAL	162,382.27	169,838.85	150,179.96
Scope 2			
Location-based equivalent emissions	6,895.53	8,101.00	12,009.09
Market-based equivalent emissions	-	6,219.01	5,247.74
TOTAL	6,895.53	14,320.01	17,256.83
Scope 3			
Equivalent emissions	14,059.31	14,934.40	21,144.81
Biogenic emissions	2,103.85	313.71	279.25
TOTAL	16,163.16	15,248.11	21,424.06
Emissions intensity¹			
	0.0005	0.0004	0.0003

Note: The data related to 2023 and 2024 includes Rio+Saneamento.

The variation in Scope 2 and 3 emissions is due to the expansion of sewage collection and treatment operations, and consequently also to the increase in power and waste generation, especially at Rio+Saneamento. On the whole, our other concessionaires presented improvements in their GHG emission processes. With regard to Scope 1 emissions, there was a reduction of 19,915.30 tCO₂e, stemming from increased use of biofuels and improvements in effluent treatment processes, such as the use of flares in anaerobic treatments. **GRI 305-5**

1. The calculation to define emissions intensity was based on the total for Scopes 1 and 2 (tCO₂e) and the volume of water and sewage treated (m³).

Energy efficiency

Our Energy Efficiency Policy guides our energy consumption management, based on three strategic pillars: energy conservation, operational efficiency and increased use of renewable sources. These principles sustain our commitment to decarbonizing our operations and transitioning to a more sustainable business model.

In addition to reducing GHG emissions, energy efficiency is directly related to our operational performance. Actions to make better use of energy involve the development of innovation projects, processes and continuous improvement methodologies in our operations and throughout the value chain. In 2024, approximately 71% of the energy we consumed came from renewable sources.¹ This result reflects our investments in solar generation and in expanding contracts with clean power suppliers. In addition to these actions, the use of renewable fuels also contributed to the rise in this percentage.



We increased renewable sources' share of our energy consumption by **5.72%** compared to the previous year.¹

1. The data presented does not include Rio+Saneamento and Zona Oeste Mais Saneamento.

Solar farm in Seropédica



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Rio+Saneamento launched a solar farm in Seropédica, whose output will be used in low-voltage operational units, such as water treatment plants, water and sewage pumping stations and water intakes, as well as in stores and administrative offices.

In addition, consumption optimization projects were implemented to reduce unnecessary expenses and increase the efficiency of operational units, cutting energy consumption by 759.12 GJ across the Águas do Brasil Group and by 3,852.99 GJ at Zona Oeste Mais Saneamento.

GRI 302-4

We intensified our actions to mitigate environmental impacts and improve energy efficiency at Zona Oeste Mais Saneamento. Among other highlights, our distributed generation project made it possible to consume 5,198.46 GJ of energy from renewable sources, avoiding the emission of 57.76 metric tons of CO2e. Furthermore, an energy efficiency project at our Deodoro and Bangu sewage treatment plants yielded a saving of 1,301.29 GJ. Other significant advances included the mass adoption of ethanol for our fleet and the migration of Pedra de Guaratiba Sewage Treatment Plant to the deregulated power market, which enabled the consumption of 528.44 GJ of energy from renewable sources.

DIRECT ENERGY CONSUMPTION (GJ) (GRI 302-1, IF-WU-130A.1)

	Grupo Águas do Brasil	Rio+Saneamento	Zona Oeste Mais Saneamento
Non-renewable fuels¹	74,413.01	50,224.45	1,619.21
Diesel	47,227.93	29,716.72	1,317.80
Gasoline	27,185.08	20,507.73	281.6
Compressed natural gas	-	-	19.81
Renewable fuels	33,069.86	5,827.36	8,801.84
Ethanol	8,815.42	5,827.36	8,801.84
Biogas ²	24,254.44	-	-
Electricity	651,592.29	160,701.57	47,903.95
Guaranteed from renewable source ³	505,261.40	143,037.85	40,729.98
Not guaranteed from renewable source ⁴	146,330.89	17,663.72	7,173.97
Total energy consumed	759,075.16	216,753.38	58,325.00
Renewable sources' share of total energy consumption ⁵	71%	69%	85%
Grid power's share of energy consumption ⁶	89%	74%	82%

1. Direct fuel consumption includes fuel used by generators and the Group's vehicle fleet.
2. Biogas supplies one of our distributed generation plants.
3. Electricity from distributed generation and Brazil's regulated power market, with a renewable source guarantee.
4. Electricity from Brazil's regulated and deregulated power markets, without a renewable source guarantee.
5. Renewable fuels, distributed generation and purchases from Brazil's deregulated power market, with a renewable source guarantee.
6. Electricity received from Brazil's national grid as a proportion of total energy directly consumed by the organization.



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ENERGY INTENSITY (GRI 302-3)

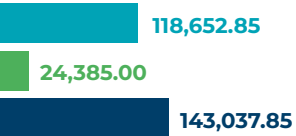
	Grupo Águas do Brasil	Rio+Saneamento	Zona Oeste Mais Saneamento
Total energy consumption (GJ)	759,075	216,753	58,325
Volume of water produced (m³)	211,332,276	212,651,240	NA
Volume of sewage treated (m³)	100,352,443	3,684,350	36,251,672
Total volume (water + sewage) (m³)	311,684,719	216,335,590	36,251,672
Total energy intensity (GJ/m³)	0.0024	0.0010	0.0016

ELECTRICITY FROM RENEWABLE SOURCES BY TYPE OF CONTRACT (2024)

Grupo Águas do Brasil



Rio+Saneamento



Zona Oeste Mais Saneamento



1. Includes electricity generated from biogas.



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Protection of ecosystems and biodiversity

GRI 3-3 Environmental impacts, GRI 304-1, GRI 304-2

Protecting ecosystems is part of our environmental strategy and our commitment to sustainable development. We work to restore degraded areas, create wildlife corridors and reforest locations close to water sources, promoting the preservation of native fauna and flora while helping aquifers recharge. Our areas of influence are carefully preserved, without causing substantial impacts on their ecological structures and functions, ensuring that habitats, species and populations remain in balance.

As well as preventing damage, our operations also generate significant environmental benefits. Advances in sewage collection and treatment have contributed to the recovery of aquatic ecosystems in the municipalities where we operate. In many places, we have seen the return of life to previously degraded rivers, including the reappearance of birds and other bioindicators that demonstrate an improvement in environmental quality.

We operate many facilities located in environmental conservation areas, such as raw water intakes, reservoirs and treatment plants. We have 88 operations in federal conservation areas, 27 in state conservation areas and 46 in municipal

areas, as well as 103 units located in buffer zones and three assets in private nature reserves. When we acquired the concessionaire Águas da Imperatriz in 2024, we incorporated eight more facilities in protected areas, which underscores the importance of maintaining close and collaborative relations with the local environmental authorities.

We know that the efficient management of natural resources depends on harmonious and transparent cooperation with conservation area administrators. Consequently, we cultivate strategic partnerships with environmental agencies, ensuring that our operations are aligned with conservation guidelines, actively contributing to the sustainable use of water and the maintenance of biodiversity.

We have put this commitment into practice by strengthening our Biodiversity Management Program, which is aligned with the results of biodiversity aspect, risk and impact surveys. This tool allows us to identify positive impacts for each of our concessions and to map any mitigation needs, promoting increasingly responsible operations integrated with ecosystem protection.

GRI 304-4

Stewardship and recovery

GRI 304-3

Protecting natural resources requires coordinated and permanent action. Based on this commitment, our concessionaires conduct projects that combine environmental restoration, reforestation, social and environmental education, and biodiversity preservation, strengthening water security while contributing to the regeneration of ecosystems.

In Pará de Minas, Minas Gerais, Águas de Pará de Minas, in partnership with the municipal government, is reforesting and fencing off springs and riverbanks in its raw water catchment areas and in other locations indicated by the municipality. These actions aim to increase water availability and protect the region's most strategic springs. The concessionaire is also active in rural sanitation, installing biodigesters and evapotranspiration tanks, which prevent the discharge of raw sewage into the environment. Since this initiative began, 39 biodigesters and 13 evapotranspiration tanks have been installed, promoting greater environmental and health protection in the communities in question.

In the state of Rio de Janeiro, Águas de Juturnaíba is reforesting the headwaters of the São João River Basin, restoring riparian woodland around Juturnaíba Reservoir and conducting environmental education activities. This project is having a direct impact on ecosystem preservation, preventing the silting up of watercourses, erosion of riverbanks and reduction in water quality, as well as contributing to carbon sequestration, increased water availability and the return of native fauna species.

Elsewhere in the state of Rio de Janeiro, in Nova Friburgo, Águas de Nova Friburgo supported the creation of a Strictly Protected Conservation Area in the district of Amparo. Amparo Wildlife Refuge, established by the municipal government, covers 1,035 hectares and includes a spring that supplies one of the concessionaire's treatment plants. As part of our support for the creation of the conservation area, we carried out forest restoration actions, planting native Atlantic Forest species in degraded areas, as well as funding wildlife monitoring using camera traps. Our

monitoring work identified the presence of various native species, including endangered animals such as the buffy-tufted marmoset (*Callithrix aurita*), margay (*Leopardus wiedii*) and cougar (*Puma concolor*), underscoring the importance of conservation efforts.

Similarly, Águas de Paraty contributed to the creation of the Pedra Branca Area of Significant Ecological Interest in the municipality of Paraty, Rio de Janeiro State, by financing the design study that gave rise to the designation, established by Municipal Decree 76 of 2024. Spanning 7.85 hectares, this site is crossed by the Pedra Branca River, an important local water source, and it is part of a remaining fragment of native Atlantic Forest vegetation. The area's protection contributes directly to the region's water security and the well-being of local communities.



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Circular economy and waste management

GRI 3-3 Environmental impacts, GRI 306-1, GRI 306-2

Efficient management of waste from sanitation activities is key to boosting the circular economy and promoting the development of more sustainable cities. By reducing the wastage of natural resources, these practices not only preserve the environment but also minimize environmental impacts, contributing to a more balanced and resilient future.

Sludge from water and sewage treatment processes and construction waste resulting from the expansion and maintenance of networks and operational units together account for more than 90% of the total waste we generate. Given its volume and potential impact, we look for ways to dispose of it in an environmentally appropriate manner, in accordance with legal regulations and the criteria defined in our Solid Waste Management Plan.

At our water treatment plants, the main inputs are raw water and the chemicals

used to remove impurities and disinfect the water. Following physical and chemical processes, the outputs consist of treated water, which is used to supply the population, and sludge and chemical product packaging, which are disposed of correctly according to environmental standards.

At our sewage treatment plants, the process is predominantly biological and aimed at decomposing the organic matter present in the wastewater. Sanitary sewage, sewage treatment plants' main input, is composed of water containing organic matter, suspended solids and microorganisms. In some plants, chemicals are applied to optimize specific stages of the process. In the end, the main byproducts are the treated effluent, which returns to the environment with a quality compatible with disposal standards, the sludge generated in the treatment process, the gases emitted in the decomposition of the organic

material and the solid waste removed in the preliminary stages.

We have adopted practices to increase the reuse of construction waste. Whenever possible, construction waste is reused in the company's own repair works on road surfaces, reducing disposal in sanitary landfills and strengthening circularity in the infrastructure chain. These actions reflect our commitment to responsible environmental management and to reducing the impacts of our operations.

In 2023, our concessionaire Águas de Nova Friburgo began the process of applying for Zero Waste Certification, becoming a pioneer in the sector by adopting this waste management methodology. As a result, in February 2025 it received "Toward Zero Waste" status, acknowledging its circular economy activities and development of strategic environmental projects.



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WASTE (METRIC TONS) (GRI 306-3, 306-4, 306-5)

	2024					
	Waste generated	%	Recovered	%	Sent for final disposal	%
Sewage treatment plant sludge	49,238	26%	24,290	28%	24,949	24%
Water treatment plant sludge	5,936	3%	3,973	5%	1,963	2%
Construction waste	123,134	65%	52,829	62%	70,306	67%
Sewage treatment plant sand	5,409	3%	1,008	1%	4,401	4%
Screened waste	1,914	1%	99	0%	1,815	2%
Municipal solid waste	313	0%	126	0%	188	0%
Municipal solid waste – recyclable	116	0%	116	0%	0	0%
Hazardous	54	0%	51	0%	3	0%
Other	4,003	2%	3,326	4%	678	1%
Total weight of waste generated	190,117	100%	85,816	45%	104,301	55%

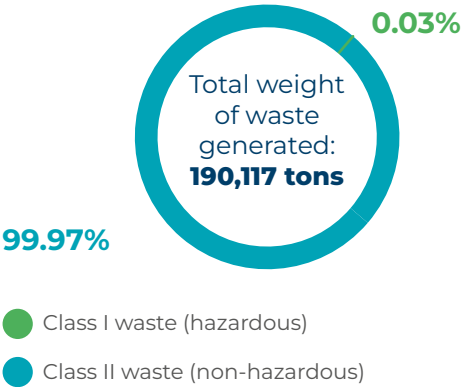
Note: “Municipal solid waste – recyclable” consists of paper, plastic, metals and glass. “Hazardous” waste includes chemicals, batteries, hazardous electronics, packaging for hazardous substances, contaminated PPE, paints and solvents. “Other” waste includes light bulbs, wood, vegetable oil, electronics, used oil and tires. The data presented includes Rio+Saneamento and Zona Oeste Mais Saneamento.

“Final disposal” means waste sent for incineration or to landfills. In 2024, no waste was sent for incineration.

Disposal (metric tons)	2024
Landfill	104,301
Incorporation into products	47,704
Composting	27,433
Recycling	5,815
Other	1,379
Co-processing	3,485
Total	190,117

Note: “Other” includes incineration, sorting and transshipment, among other types of disposal. The data presented includes Rio+Saneamento and Zona Oeste Mais Saneamento.

WASTE GENERATED



Note: “Hazardous” waste includes chemicals, batteries, hazardous electronics, packaging for hazardous substances, contaminated PPE, paints and solvents. The data presented includes Rio+Saneamento and Zona Oeste Mais Saneamento.



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Sludge management strategy

GRI 306-1, GRI 306-2

Our commitment to innovation and sustainability in waste management is embodied in the implementation of our Strategic Sludge Management Plan, developed to guarantee more efficient management of the most critical type of waste generated by sanitation operations. The plan covers around 80% of the volume of sludge generated by the Group, from 12 sewage treatment plants and 10 water treatment plants. It focuses on minimizing risks, reducing operating costs and defining more sustainable technological and market processes.

The Strategic Sludge Management Plan's structure involves three main stages: an integrated diagnosis of operational units; the preparation of a prognosis based on technical, financial and environmental feasibility studies; and consolidation of a final strategic plan containing operational guidelines, budget estimates, and physical and financial schedules.

As part of the transition to a more circular model with a lower environmental impact, we have made progress in reducing the amount of waste sent to landfills and in repurposing sludge as a resource. For example, we are using sludge from sewage treatment plants in composting, thereby transforming this waste into a soil conditioner rich in organic matter and nutrients.

One example is a pilot project conducted by Águas de Nova Friburgo, which adopted the layered composting technique. This method, as well as reducing the need for labor, accelerates the maturation time of the material, resulting in a stabilized compost with high potential for use as an agricultural and landscaping input.

Rio+Saneamento has also advanced in the use of waste through techniques such as co-processing in ceramic production and composting. In 2024, more than 260 metric tons of sludge were transformed into organic compost, helping reduce environmental impacts and operating costs.



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Zona Oeste Mais Saneamento has stepped up its use of circular economy techniques, yielding notable results:

- ✓ Reuse of **627 metric tons** of sand for soil processing and trench backfilling, reducing the need to extract natural resources.
- ✓ Composting of **100%** of sludge generated, converting 7,130 metric tons into agricultural inputs.
- ✓ **26,231 kg** reduction in the use of polymers during sludge dewatering, thereby cutting use of inputs and reducing chemical waste.

Another highlight of the strategy is the use of sludge generated in water treatment plants by ceramics manufacturers. Instead of being discarded, this material is used as an input to make bricks and blocks, helping reduce the consumption of virgin raw materials. For example, all the sludge generated by Juturnaíba Water Treatment Plant (between 200 and 400 metric tons per month) is used to produce ceramics. At Rio+Saneamento, 504 metric tons of sludge were used in this way in 2024.



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Social and environmental programs and projects

GRI 413-1

Our services go beyond promoting health and well-being: they have a positive impact on economic development, social mobility and quality of life in the regions where we operate. To maximize these effects, we maintain an active stance toward communities, developing initiatives in line with the UN's Sustainable Development Goals and the principles of the Global Compact. In this way, we have consolidated a management model that integrates operational efficiency, environmental preservation and positive social impact.

In 2024, we strengthened our social and environmental responsibility strategy, structuring it into two main areas:



Environmental Outlook:

geared toward external impact, focusing on local development, education and social innovation



Human Capital:

aimed at internal stakeholders, emphasizing employees' health, safety, well-being and development



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Education, innovation and local development

To increase the impact of our social and environmental actions, we have restructured existing programs and invested in new initiatives to transform realities and strengthen ties with communities.

Open Doors

Environmental education for youth

On Rio de Janeiro's west side, our concessionaire Zona Oeste Mais Saneamento runs a project called Open Doors, which gives students a close-up look at how basic sanitation services are provided while raising environmental awareness. In 2024, the initiative involved 20 municipal government schools, impacting 602 students and 52 educators through visits to sewage treatment plants, talks and educational materials.

Mobile Circuit

Environmental education outreach program

Through exhibitions and activities involving schools, NGOs and community associations, Zona Oeste Mais Saneamento's Mobile Circuit initiative provides information on sanitation and environmental conservation in an accessible and interactive way. During the year, we carried out 58 activities, impacting 9,310 participants, including students, educators and members of the community.

Environmental Outlook

Education

We created our corporate environmental and health education program, Environmental Outlook, in 2014. Since then, it has trained more than 289,000 people. In 2024, we changed its methodology with a view to targeting fourth and fifth graders at municipal government schools. The program's new features include interactive materials, educational workshops, teacher training supported by specialized educational resources, and activities to engage families and schools. In 2025, this new approach will be tested in a pilot project in four municipalities in the state of Rio de Janeiro, with the goal of reaching at least 10% of students in these grades.

Skills Enhancement Program

Free vocational training

Provided by Zona Oeste Mais Saneamento in partnership with the Rio de Janeiro State Federation of Industry (FIRJAN) and SESI, a Brazilian organization aimed at improving the welfare of industrial workers, our Plumbing and Sanitary Installations Course offers 126 hours of theoretical and practical training, including free materials, uniform and transportation. In 2024, three groups, with 69 students in all, completed the program and obtained a technical diploma.

Cooking Oil Disposal Program

Environmental awareness initiative

Our corporate program for collecting and properly disposing of used cooking oil promotes environmental awareness, income generation and the protection of water bodies. Since 2023, the program has collected over 239,000 liters of oil across the participating municipalities, preventing the contamination of more than 5.9 billion liters of water (enough to fill 2,397 Olympic swimming pools) and avoiding emissions of 813,000 kg of CO₂e (equivalent to removing around 2,282 small cars from the streets per month).

At Zona Oeste Mais Saneamento, this program is called Watch That Oil! In 2024, the initiative collected 1,417 liters of cooking oil, involving 279 people in 12 informative activities.

Results in 2024



R\$ 4.5 million

invested in social and environmental responsibility initiatives through tax-deductible resources



R\$ 1.5 million

in voluntary investment



> 95,000

liters of oil collected through the Cooking Oil Disposal Program



> 40,000

people trained in health education initiatives, including 11,357 children



> 886

activities conducted, including visits to operational units, workshops and cultural competitions



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Águas da Imperatriz:

A year of progress for sanitation in Teresópolis

January 2025 marked the end of our first year of operation in Teresópolis, consolidating an important cycle of transformations in basic sanitation in the municipality. By investing approximately R\$12 million, we have expanded and modernized the water supply systems, guaranteeing access to high-quality treated water for around 1,600 more families. We have installed over 8,000 meters of new networks, accompanied by strategic works that have increased the efficiency and safety of supply.

Key deliveries include an investment of more than R\$1 million in new networks in the neighborhood of Pimenteiras and the wider region, as well as the installation of a water main around 2 km long. We have extended the network to Boa Vista and Padre Feijó streets in the Santa Cecília neighborhood, bringing regular supply to communities that previously lacked this service. We have also implemented remote monitoring at 48 critical points, 33 water tanks, and 45 boosters and pumping stations, optimizing control of water distribution throughout the municipality.

Striving for excellence in our operations, we created a modern Operational Control Center, which enables real-time monitoring of water distribution, increasing the quality and reliability of the services provided. To enhance customer relations, we opened a new store in downtown Teresópolis, strengthening our presence and broadening our relationship channels with the population. We also made progress in efficiency by replacing over 8,000 water meters, expanding our vehicle fleet and implementing five social and environmental programs, which have already had a positive impact on hundreds of people.

We also promoted greater access to sanitation services by creating a Small Business Rate scheme, aimed at micro-entrepreneurs, and by strengthening the “Social Tariff” subsidy program, which serves families in vulnerable situations. In 2024, we provided around 30,000 services, traveled more than 230,000 km and handled approximately 35,000 customer inquiries, reflecting our commitment to continuously improving our operations.

We are looking to the future. In 2025, we will begin work on a new sewage system, whose first stage is scheduled for delivery in 2028. We will also continue to expand and modernize our water supply systems. Over the course of the 25-year contract, we will invest around R\$1 billion to transform sanitation in Teresópolis, promoting greater dignity and quality of life for the entire population.

OPERATING SINCE	2024
NUMBER OF INHABITANTS ¹	176,700
WATER COVERAGE ²	-
NUMBER OF WATER TREATMENT PLANTS	1
SEWAGE COVERAGE ³	0%
TREATED SEWAGE ⁴	0%
NUMBER OF SEWAGE TREATMENT PLANTS	0

*Data not available (in the process of being calculated in accordance with the concession contract).

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA “IAG0002” – Proportion of urban population covered by water supply network.
3. SININA “IES0002” – Proportion of urban population covered by sewage collection network.
4. SINISA “IES1009” – Proportion of collected sewage that is treated.



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OPERATING SINCE	2020
NUMBER OF INHABITANTS ¹	44,467
WATER COVERAGE ²	99.5%
NUMBER OF WATER TREATMENT PLANTS	1
NUMBER OF SEWAGE TREATMENT PLANTS	0

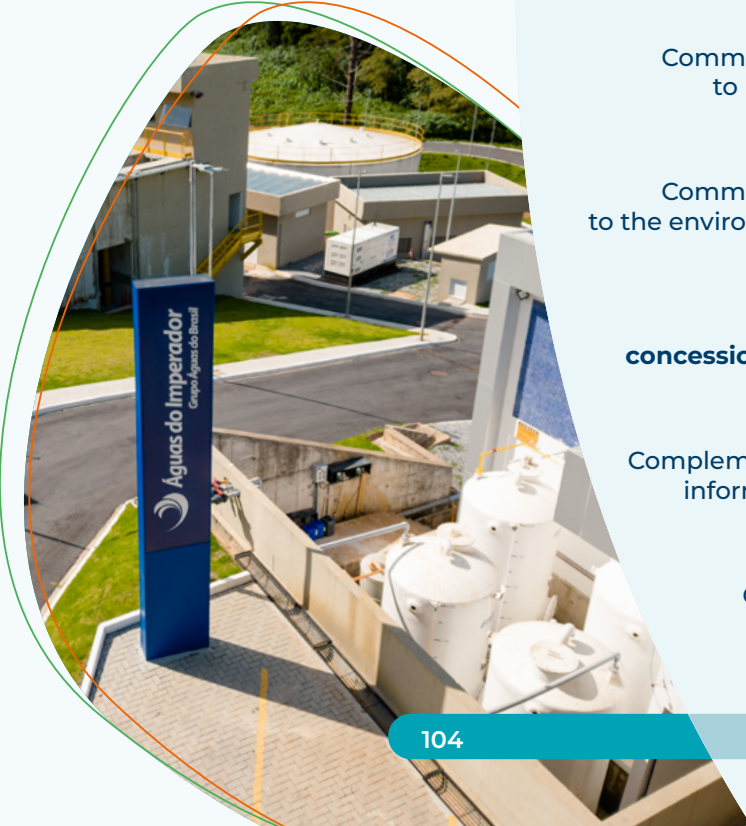
Since we began operating in the municipality four years ago, we have invested R\$51.5 million to solve a long-standing problem of water shortages, and more than 99% of the population now has access to regular supplies. Construction has also begun on the municipality's first sewage treatment plant, Centro Sewage Treatment Plant, involving an initial investment of R\$26 million. The first module is scheduled to come online in the first half of 2025, benefiting 10,000 residents. The plant's initial capacity will be 30 liters per second, and the plan is to expand it to 60 liters per second by 2033, which will allow it to collect and treat 90% of the municipality's sewage output.

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA "IAG0002" – Proportion of urban population covered by water supply network.

In 2024, we opened the Itaipava and Independência sewage treatment plants, which are capable of serving up to 42,000 residents, and we expanded our water supply network into new neighborhoods. We also made progress in constructing the Carvalho Júnior Water Main, which will benefit over 15,000 people in the Corrêas and Carangola regions. Petrópolis came fourth in a ranking of Brazil's 100 most populous municipalities in terms of lowest water distribution losses, scoring 23.3%, well below the national average of 37.7%, according to a study by sanitation think tank Instituto Trata Brasil in partnership with consulting firm GO Associados.

OPERATING SINCE	1998
NUMBER OF INHABITANTS ¹	294,983
WATER COVERAGE ²	99.0%
NUMBER OF WATER TREATMENT PLANTS	7
SEWAGE COVERAGE ³	86.7%
TREATED SEWAGE ⁴	80.8%
NUMBER OF SEWAGE TREATMENT PLANTS	10

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA "IAG0002" – Proportion of urban population covered by water supply network.
3. SINISA "IES0002" – Proportion of urban population covered by sewage collection network.
4. SINISA "IES1009" – Proportion of collected sewage that is treated.



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Águas de Niterói

NITERÓI, RIO DE JANEIRO

OPERATING SINCE	1999
NUMBER OF INHABITANTS¹	516,720
WATER COVERAGE²	100%
SEWAGE COVERAGE³	95.6%
TREATED SEWAGE⁴	100%
NUMBER OF SEWAGE TREATMENT PLANTS	9

Águas de Niterói celebrated 25 years of operations in 2024, reaffirming its position as a national leader in basic sanitation. Niterói continued to lead the state of Rio de Janeiro in the 2024 Sanitation Ranking produced by Instituto Trata Brasil, and it remained the only municipality in Rio de Janeiro among the 10 best in the country in terms of sanitation. The concessionaire also demonstrated its environmental commitment by obtaining ABNT NBR ISO 14001:2015 – Environmental Management System certification.

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA "IAG0002" – Proportion of urban population covered by water supply network.
3. SININA "IES0002" – Proportion of urban population covered by sewage collection network.
4. SINISA "IES1009" – Proportion of collected sewage that is treated.

Águas de Votorantim

VOTORANTIM, SÃO PAULO

This concessionaire provides 100% of Votorantim's population with treated water and it has already surpassed the 2033 sewage collection target set out in the sanitation legal framework. Its operations stand out for their use of artificial intelligence and sensors to identify hidden leaks. This has enabled the company to achieve a loss rate of just 17.2%, less than half the national average. The concessionaire is a joint venture between the Águas do Brasil Group (60%) and Sistema de Gestão Ambiental S.A. (40%).

OPERATING SINCE	2012
NUMBER OF INHABITANTS¹	132,849
WATER COVERAGE²	100%
NUMBER OF WATER TREATMENT PLANTS	4
SEWAGE COVERAGE³	99.4%
TREATED SEWAGE⁴	95.2%
NUMBER OF SEWAGE TREATMENT PLANTS	2

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA "IAG0002" – Proportion of urban population covered by water supply network.
3. SININA "IES0002" – Proportion of urban population covered by sewage collection network.
4. SINISA "IES1009" – Proportion of collected sewage that is treated.



Águas do Paraíba

CAMPOS DOS GOYTACAZES, RIO DE JANEIRO

OPERATING SINCE	1999
NUMBER OF INHABITANTS ¹	519,011
WATER COVERAGE ²	99.9%
NUMBER OF WATER TREATMENT PLANTS	34
SEWAGE COVERAGE ³	96.5%
TREATED SEWAGE ⁴	100%
NUMBER OF SEWAGE TREATMENT PLANTS	8

Approximately R\$48 million was allocated in 2024 to expand the sewage system, reduce losses and modernize operational systems. The concessionaire received ABNT NBR ISO 9001:2015 recertification and a 2024 FIRJAN Sustainability Award for its Ecological Washing Project.

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA "IAG0002" – Proportion of urban population covered by water supply network.
3. SININA "IES0002" – Proportion of urban population covered by sewage collection network.
4. SINISA "IES1009" – Proportion of collected sewage that is treated.



Águas de Pará de Minas

PARÁ DE MINAS, MINAS GERAIS

OPERATING SINCE	2015
NUMBER OF INHABITANTS ²	102,033
WATER COVERAGE ²	100%
NUMBER OF WATER TREATMENT PLANTS	1
SEWAGE COVERAGE ³	99.5%
TREATED SEWAGE ⁴	100%
NUMBER OF SEWAGE TREATMENT PLANTS	10

Águas de Pará de Minas is a pioneer in achieving universal access to water and sewage services, and it also has the lowest water loss rate in the Águas do Brasil Group: 14.4%. In 2024, the concessionaire started up Meireles Sewage Treatment Plant and continued to make progress in terms of water supply infrastructure. The new Nossa Senhora das Graças II Water Treatment Plant, which is due to begin operating in 2025, will add 100 liters per second to the company's water treatment capacity, taking the total to 340 liters per second, enhancing the municipality's water security.

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA "IAG0002" – Proportion of urban population covered by water supply network.
3. SININA "IES0002" – Proportion of urban population covered by sewage collection network.
4. SINISA "IES1009" – Proportion of collected sewage that is treated.



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Águas de Juturnaíba


ARARUAMA, SAQUAREMA AND SILVA JARDIM, RIO DE JANEIRO

OPERATING SINCE	1998
NUMBER OF INHABITANTS¹	255,000
WATER COVERAGE²	100%
NUMBER OF WATER TREATMENT PLANTS	1
SEWAGE COVERAGE³	78.2%
TREATED SEWAGE⁴	100%
NUMBER OF SEWAGE TREATMENT PLANTS	7

In 2024, Águas de Juturnaíba continued to expand its sewage system and started to build a new sewage treatment plant in Saquarema. The concessionaire maintained a prominent position in the circular economy, carrying out sustainable waste management. Furthermore, it once again received a Level III Quíron Diamond Trophy in the “Best in Environmental Sanitation Management” category in the National Sanitation Quality Awards.

- For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
- SINISA “IAG0002” – Proportion of urban population covered by water supply network.
- SININA “IES0002” – Proportion of urban population covered by sewage collection network.
- SINISA “IES1009” – Proportion of collected sewage that is treated.

Águas de Paraty


PARATY, RIO DE JANEIRO

OPERATING SINCE	2014
NUMBER OF INHABITANTS¹	47,614
WATER COVERAGE²	100%
NUMBER OF WATER TREATMENT PLANTS	2

Águas de Paraty extended its sewage collection network in 2024. All the sewage collected will be sent to Paraty Sewage Treatment Plant, currently under construction. In its first stage, this facility will be able to treat 43 liters of sewage per second, representing around 32% of its planned maximum capacity of 130 liters per second. The sewage treatment plant will further improve the quality of life of the residents of Paraty, which is a World Heritage Site.

- For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
- SINISA “IAG0002” – Proportion of urban population covered by water supply network.



Águas de Jahu

AÚ, SÃO PAULO

OPERATING SINCE	2015
NUMBER OF INHABITANTS ¹	133,736
WATER COVERAGE ²	100%
NUMBER OF WATER TREATMENT PLANTS	1
SEWAGE COVERAGE ³	100%
TREATED SEWAGE ⁴	100%
NUMBER OF SEWAGE TREATMENT PLANTS	4

The municipality of Jaú attained universal access to sewage collection and treatment services in 2021, after Águas de Jahu installed three new sewage treatment plants. Continuous investments have solved the municipality's water shortage problem, with a focus on reducing treated water losses through actions ranging from replacing pipes to using technology to detect underground leaks. As provided for in the concession contract, the former Sanej's operations were integrated into Águas de Jahu in March 2025, consolidating sanitation services in a single concessionaire.

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA "IAG0002" – Proportion of urban population covered by water supply network.
3. SININA "IES0002" – Proportion of urban population covered by sewage collection network.
4. SINISA "IES1009" – Proportion of collected sewage that is treated.



Águas de Nova Friburgo

NOVA FRIBURGO, RIO DE JANEIRO

OPERATING SINCE	2009
NUMBER OF INHABITANTS ¹	203,328
WATER COVERAGE ²	99.9%
NUMBER OF WATER TREATMENT PLANTS	12
SEWAGE COVERAGE ³	97.0%
TREATED SEWAGE ⁴	97.9%
NUMBER OF SEWAGE TREATMENT PLANTS	4

Águas de Nova Friburgo made progress with the implementation of sewage collection and treatment systems for the districts of Conselheiro Paulino, Lumiar and São Pedro da Serra, as well as the neighborhoods of Chácara do Paraíso, Ponte da Saudade, Cônego and the surrounding area. In all, more than 20 km of new pipes will be installed, made of high-tech and durable material, together with 20 pumping stations and two new modern sewage treatment plants, in Cônego and Lumiar. The concessionaire has already achieved universal access to treated water, and the new sewage treatment plants will take sewage infrastructure coverage to close to 100%. In February 2025, the company was awarded "Toward Zero Waste" status, acknowledging its circular economy activities and reduction in environmental impacts.

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA "IAG0002" – Proportion of urban population covered by water supply network.
3. SININA "IES0002" – Proportion of urban population covered by sewage collection network.
4. SINISA "IES1009" – Proportion of collected sewage that is treated.



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Zona Oeste
Mais Saneamento

MUNICIPALITY OF RIO DE JANEIRO

OPERATING SINCE	2012
NUMBER OF INHABITANTS ¹	1,852,051
SEWAGE COVERAGE ²	76.4%
TREATED SEWAGE ³	77.5%
NUMBER OF SEWAGE TREATMENT PLANTS	23 public plants 141 residential ones

Zona Oeste Mais Saneamento operates in 24 neighborhoods on Rio de Janeiro’s west side, representing 48% of the city’s total area. The concessionaire stands out for its reuse of wastewater – an initiative recognized with PROSEGH certification in previous years – and its 100% biological sludge composting rate. In 2024, the company also expanded its use of renewable energy sources. The operation is a joint venture between the Águas do Brasil Group (50%) and BRK Ambiental (50%).

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA “IAG0002” – Proportion of urban population covered by water supply network.
3. SINISA “IES1009” – Proportion of collected sewage that is treated.



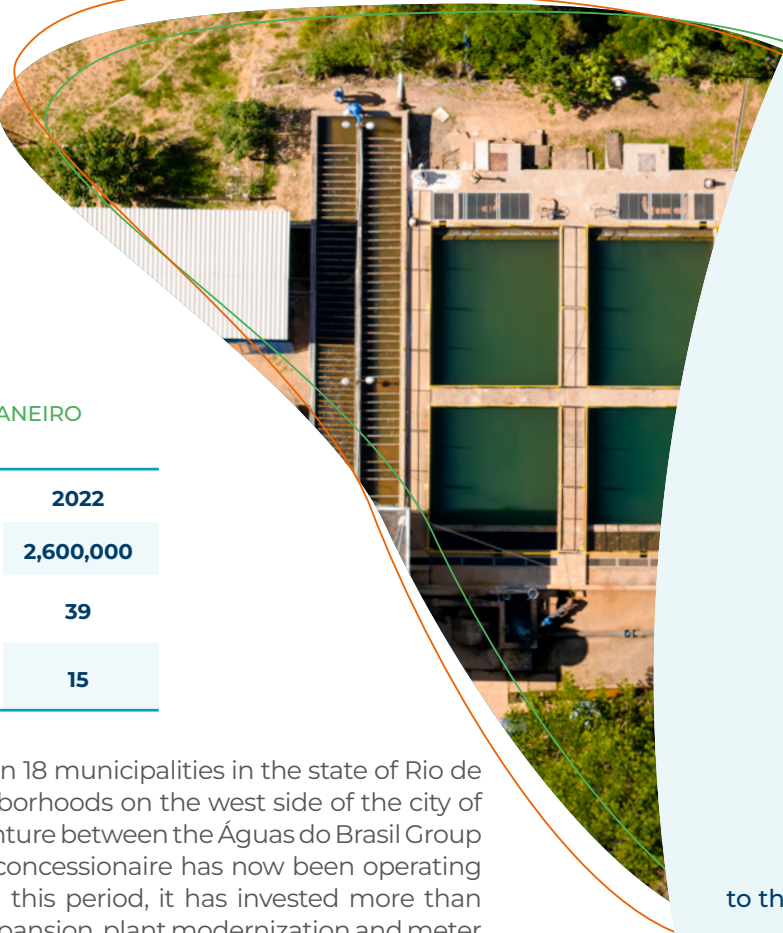
Rio+Saneamento

MUNICIPALITY OF RIO DE JANEIRO

OPERATING SINCE	2022
NUMBER OF INHABITANTS ¹	2,600,000
NUMBER OF WATER TREATMENT PLANTS ²	39
NUMBER OF SEWAGE TREATMENT PLANTS	15

Rio+Saneamento operates in 18 municipalities in the state of Rio de Janeiro, including 24 neighborhoods on the west side of the city of Rio de Janeiro. It is a joint venture between the Águas do Brasil Group (60%) and VIAS (40%). The concessionaire has now been operating for two and a half years. In this period, it has invested more than R\$280 million in network expansion, plant modernization and meter installation. In 2024, five sewage treatment plants were rehabilitated and reactivated, in the municipalities of Paracambi, Pinheiral and Vassouras. In Rio das Ostras, investments successfully doubled water production and put an end to intermittent supply issues for residents. In 2024, a new water main along the town’s outskirts and Rio Dourado Water Treatment Plant were completed. Additionally, a solar farm in Seropédica started up and a contract was signed to build another solar farm in Porto Real, marking a major step toward using 100% electricity from renewable sources.

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. Water treatment plants and units.



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Águas das Agulhas Negras

 RESENDE, RIO DE JANEIRO

OPERATING SINCE	2008
NUMBER OF INHABITANTS ¹	137,612
WATER COVERAGE ²	100%
NUMBER OF WATER TREATMENT PLANTS	7
SEWAGE COVERAGE ³	99.3%
TREATED SEWAGE ⁴	75.5%
NUMBER OF SEWAGE TREATMENT PLANTS	10

In 2024, initial operations began at Ipiranga Sewage Treatment Plant, which is capable of treating 160 liters of sewage per second, benefiting around 55,000 people in 45 neighborhoods and taking the municipality's sewage treatment coverage to 90%. The concessionaire received a “City Satisfaction Certificate” in the “Water and Sewage” category as part of an awards scheme organized by technology research firm Ebritec.

1. For the number of inhabitants, we used the population estimated by IBGE for the year 2024.
2. SINISA “IAG0002” – Proportion of urban population covered by water supply network.
3. SININA “IES0002” – Proportion of urban population covered by sewage collection network.
4. SINISA “IES1009” – Proportion of collected sewage that is treated.

SAAL Industrial

 RESENDE, RIO DE JANEIRO

OPERATING SINCE	2013
NUMBER OF WATER TREATMENT PLANTS	2
NUMBER OF SEWAGE TREATMENT PLANTS	2

SAAL Industrial produces industrial and drinking water and treats industrial and sanitary effluents for clients in the automotive industry, in accordance with the specific requirements of each of these companies’ production processes. SAAL Industrial operates in two industrial units (Jaguar Land Rover and Nissan) located in Resende and Itatiaia, Rio de Janeiro State.



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Materiality

GRI 3-1

In 2024, we conducted a structured double materiality analysis process in line with the Global Reporting Initiative (GRI) guidelines and the IFRS international sustainability standards (IFRS S1 and S2). This approach allowed us to identify and prioritize the most relevant issues for the Águas do Brasil Group, considering both the environmental and social impacts of our activities and the risks and opportunities that influence our resilience and financial sustainability.

The process took place in four main stages:

 **Analysis of references and internal documents,** based on industry benchmarks and strategic company documents;

 **Engagement with stakeholders,** through qualitative interviews and meetings that deepened our understanding of the sector's main challenges and opportunities;

 **Public consultation and external validation,** through an online survey of strategic audiences, to test and consolidate the identified topics;

 **Evaluation and prioritization by leaders,** involving senior management in defining the material topics to be incorporated into the business strategy.

In this way, we identified and validated 10 high-priority topics, which guide our actions and reflect the company's commitments to sustainability, innovation and shared value creation:

1. Water security and climate change
2. Environmental impacts
3. Operational safety*
4. Operational and financial efficiency
5. Quality of services provided
6. Regulation and legal certainty*
7. Ethics, governance and transparency
8. Achieving universal access to basic sanitation
9. People management*
10. Privacy and data security*

This continuous process strengthens our ability to anticipate risks, capture opportunities and evolve consistently on our sustainability agenda, generating value for society, investors, customers and regulators.

*New material topics included in this cycle, which reflect this report's broader scope.

Jurujuba Cove, Niterói



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GRI and SASB Content Index

Statement of use	The Águas do Brasil Group reported this information in accordance with the GRI Standards for the period from January 1 to December 31, 2024.
GRI standard used	GRI 1: Foundation 2021
Applicable GRI sector standard	Not applicable
SASB standard used	Water Utilities & Services

GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GENERAL DISCLOSURES						
GRI 2: General Disclosures	2-1 Organizational details	9, 129				
	2-2 Entities included in the organization's sustainability reporting	4				
	2-3 Reporting period, frequency and contact point	4, 129				
	2-4 Restatements of information	10, 16, 41, 44, 85				
	2-5 External assurance	Assurance Letter				
	2-6 Activities, value chain and other business relationships	9, 15, 80				
	2-7 Employees	66				8, 10
	2-8 Workers who are not employees	66				8
	2-9 Governance structure and composition	24-25				5, 16
	2-10 Nomeação e seleção do mais alto de corpo de governança	24				5, 16
	2-11 Presidente do mais alto órgão de governança	25				16
	2-12 Papel desempenhado pelo mais alto órgão de governança na supervisão da gestão de impactos	20-21				16



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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 2: General Disclosures	2-13 Delegation of responsibility for managing impacts	20-21				
	2-14 Role of the highest governance body in sustainability reporting	4				
	2-15 Conflicts of interest	31				16
	2-16 Communication of critical concerns	31				
	2-17 Collective knowledge of the highest governance body	20-21				
	2-18 Evaluation of the performance of the highest governance body	25				
	2-19 Remuneration policies	68				
	2-20 Process to determine remuneration	68				
	2-21 Annual total compensation ratio	-	Entire indicator	Confidential information		
	2-22 Statement on sustainable development strategy	6, 7				
	2-23 Policy commitments	24, 26, 29, 80				16
	2-24 Embedding policy commitments	24, 26				
	2-25 Processes to remediate negative impacts	20, 31, 80				
	2-26 Mechanisms for seeking advice and raising concerns	29, 31				16

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 2: General Disclosures	2-27 Compliance with laws and regulations	As in previous years, we did not receive any administrative or judicial penalties with a "significant impact" at any of the Group's concessionaires (those that could cause significant adverse effects on the business, on the companies' ability to fulfill their obligations and/or on the Group's reputation or image).				16
	2-28 Membership associations	32				
	2-29 Approach to stakeholder engagement	34				
	2-30 Collective bargaining agreements	In 2024, as in previous years, the percentage of the total workforce covered by collective bargaining agreements was 100%. For employees not covered by collective bargaining agreements, the organization defines working conditions and terms of employment based on collective bargaining agreements that cover other employees of the same organization.				8
GRI 3: Material Topics	3-1 Process to determine material topics	112				
	3-2 List of material topics	5				
MATERIAL TOPIC: WATER SECURITY AND CLIMATE CHANGE						
GRI 3: Material Topics 2021	3-3 Management of material topics	86, 88				

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			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 201: Economic Performance 2016	201-2: Financial implications and other risks and opportunities due to climate change	88	item a.v	Information not available	The costs of the measures taken to manage the risk or opportunity are still being mapped.	13
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	83-86				6, 12
	303-2: Management of water discharge-related impacts	51, 84				6
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	89				3, 12, 13, 14, 15
	305-2: Energy indirect (Scope 2) GHG emissions	89				3, 12, 13, 14, 16
	305-3: Other indirect (Scope 3) GHG emissions	89				3, 12, 13, 14, 15
	305-4 GHG emissions intensity	89				13, 14, 15
	305-5 Reduction of GHG emissions	89				13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)	The Águas do Brasil Group does not produce, import or export ODS.				3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	The Águas do Brasil Group does not include NOx and SOx gases in its accounting.				3, 12, 14, 15

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
SASB: Water Supply Resilience	IF-WU-440a.1: Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage purchased from a third party	84				
	IF-WU-440a.2: Volume of recycled water delivered to customers	The Águas do Brasil Group does not sell recycled water.				
	IF-WU-440a.3: Discussion of strategies to manage risks associated with the quality and availability of water resources	49, 88-89				
SASB: Network Resilience and Climate Change Impacts	IF-WU-450a.4: Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	88				
MATERIAL TOPIC: SOCIAL AND ENVIRONMENTAL IMPACT						
GRI 3: Material Topics 2021	3-3 Management of material topics	83, 93, 95				
GRI 202: Market Presence 2016	202-1: Ratios of standard entry level wage by gender compared to local minimum wage	68				5, 8
	202-2: Proportion of senior management hired from the local community	100% of the board members of all the Group's operational units were hired from the local community, which means that all executive directors, area or business unit directors, and regional directors are Brazilian.				
GRI 203: Indirect Economic Impacts 2016	203-2: Significant indirect economic impacts	36-39				1, 3, 8
GRI 204: Procurement Practices 2016	204-1: Proportion of spending on local suppliers	81				8

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 301: Materials 2016	301-1: Materials used by weight or volume	84				8, 12
	303-3: Water withdrawal	84				6
	303-4: Water discharge	85				6
	303-5: Water consumption	The volume of water consumed within operational units and facilities (offices, water and sewage treatment plants, pumping stations and boosters) was 426 ML in 2024 and 395 ML in 2023. No water from water-stressed areas was consumed. The data presented does not include Rio+Saneamento.				6
GRI 303: Water and Effluents 2018						
GRI 304: Biodiversity 2016	304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	93				6, 14, 15
	304-2: Significant impacts of activities, products and services on biodiversity	93-94				6, 14, 15
	304-3: Habitats protected or restored	94				6, 14, 15
	304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations	93				14, 15
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	95				3, 6, 11, 12
	306-2: Management of significant waste-related impacts	95				3, 6, 8, 11, 12
	306-3: Waste generated	96				3, 6, 11, 12
	306-4: Waste diverted from disposal	96				3, 11, 12
	306-5: Waste directed to disposal	96				3, 6, 11, 12, 15

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 308: Supplier Environmental Assessment 2016	308-1: New suppliers that were screened using environmental criteria	80				
	308-2 Negative environmental impacts in the supply chain and actions taken	81				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	81				5, 8, 16
GRI 409: Forced or Compulsory Labor 2016	Compulsory Labor 2016 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	81				5, 8
GRI 411: Rights of Indigenous Peoples 2016	411-1: Incidents of violations involving rights of indigenous peoples	There were no cases of violations of indigenous peoples' rights.				2
GRI 414: Supplier Social Assessment 2016	414-1: New suppliers that were screened using social criteria	80				5, 8, 16
	414-2: Negative social impacts in the supply chain and actions taken	81				5, 8, 16
MATERIAL TOPIC: OPERATIONAL SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	37, 47				
GRI 413: Local Communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	99-101				
SASB: Distribution Network Efficiency	IF-WU-140a.1: Water main replacement rate	The Águas do Brasil Group's water main replacement rate was 0.7% in 2024 (not including Rio+Saneamento and Zona Oeste Mais Saneamento).				
MATERIAL TOPIC: REGULATION AND LEGAL CERTAINTY						
GRI 3: Material Topics 2021	3-3 Management of material topics	32				

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
MATERIAL TOPIC: OPERATIONAL AND FINANCIAL EFFICIENCY						
GRI 3: Material Topics 2021	3-3 Management of material topics	54-55, 59				
GRI 201: Economic Performance 2016	201-1: Direct economic value generated and distributed	60				8, 9
GRI 302: Energy 2016	302-1: Energy consumption within the organization	91				7, 8, 12, 13
	302-2: Energy consumption outside the organization	-	Entire indicator	Information not available	We do not monitor energy consumption outside the organization.	7, 8, 12, 13
	302-3: Energy intensity	92				7, 8, 12, 13
	302-4: Reduction of energy consumption	91				7, 8, 12, 13
	302-5: Reductions in energy requirements of products and services	The Águas do Brasil Group, Rio+Saneamento and Zona Oeste Mais Saneamento did not implement any projects to reduce the energy requirements of products and services.				7, 8, 12, 13
SASB: Energy Management	IF-WU-130a.1: (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	91				
SASB: Distribution Network Efficiency	IF-WU-140a.2: Volume of non-revenue real water losses	55				
SASB: End-Use Efficiency	IF-WU-420a.1: Percentage of water utility revenues from rate structures that are designed to promote conservation and revenue resilience	Our rate structures are not currently designed to promote conservation or revenue resilience.				

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			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
	IF-WU-420a.2: Customer water savings from efficiency measures, by market	The Group does not monitor customers' water consumption in relation to efficiency measures. However, recurring environmental education initiatives are conducted, focusing on conscious water use, with a view to encouraging responsible consumption.				
SASB: Activity Metrics	IF-WU-000.A: Number of (1) residential, (2) commercial, and (3) industrial customers served, by service provided	41				
	IF-WU-000.B: Total water sourced, percentage by source type	84				
	IF-WU-000.C: Total water delivered to (1) residential, (2) commercial, (3) industrial, and (4) all other customers	42				
	IF-WU-000.D: Average volume of wastewater treated per day, by (1) sanitary sewer, (2) stormwater, and (3) combined sewer	85				
	IF-WU-000.E: Length of (1) water mains and (2) sewer pipe	39				
MATERIAL TOPIC: QUALITY OF SERVICES PROVIDED						
GRI 3: Material Topics 2021	3-3 Management of material topics	40-48, 49-52				
GRI 416: Customer Health and Safety 2016	416-1: Assessment of the health and safety impacts of product and service categories	50				
	416-2: Incidents of noncompliance concerning the health and safety impacts of products and services	From 2021 to 2024, no cases of noncompliance with laws or voluntary codes related to health and safety impacts caused by products and services were recorded at Águas do Brasil Group companies, and there were no fines, penalties or warnings.				16

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
SASB: Effluent Quality Management	IF-WU-140b.1: Number of incidents of noncompliance associated with water effluent quality permits, standards, and regulations	51				
	IF-WU-140b.2: Discussion of strategies to manage effluents of emerging concern	51				
SASB: Drinking Water Quality	IF-WU-250a.1: Number of incidents of noncompliance associated with drinking water quality standards and regulations	In 2023 and 2024, no drinking water quality violations were recorded at the Águas do Brasil Group and Rio+Saneamento. The applicable jurisdictional laws or regulations that define cases of noncompliance for drinking water quality in Brazil are established by Health Ministry Ordinance 888 of 2021, which stipulates criteria, parameters and limits to ensure the quality of drinking water.				
	IF-WU-250a.2: Discussion of strategies to manage drinking water contaminants of emerging concern	49-50				
MATERIAL TOPIC: ACHIEVING UNIVERSAL ACCESS TO BASIC SANITATION						
GRI 3: Material Topics 2021	3-3 Management of material topics	36				
GRI 203: Indirect Economic Impacts 2016	Economic Impacts 2016 203-1: Infrastructure investments and services supported	37-39				5, 9, 11
SASB: Access to Water	IF-WU-240a.1: Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	44				
	IF-WU-240a.3: (1) Number of residential customer water disconnections for nonpayment, (2) percentage reconnected within 30 days	44				
	IF-WU-240a.4: Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	45				

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
MATERIAL TOPIC: ETHICS, GOVERNANCE AND INSTITUTIONAL RELATIONS						
GRI 3: Material Topics 2021	2021 3-3 Management of material topics	24, 29, 34				
GRI 201: Economic Performance 2016	201-4: Financial assistance received from government	59				
GRI 205: Anti-Corruption 2016	205-1: Operations assessed for risks related to corruption	29				16
	205-2: Communication and training about anti-corruption policies and procedures	29, 30				16
	205-3: Confirmed incidents of corruption and actions taken	-	Entire indicator	Confidential information		16
GRI 405: Diversity and Equal Opportunity 2016	405-1: Diversity of governance bodies and employees	71, 72, 73				5, 8
	405-2: Ratio of basic salary and remuneration of women to men	71				5, 8, 10
GRI 406: Non-Discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	-	Entire indicator	Confidential information		5, 8
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	All the Group's operations adhere to union agreements, which uphold workers' right to exercise freedom of association and collective bargaining, while also ensuring information disclosure and promoting open, transparent dialogue.				8
MATERIAL TOPIC: PEOPLE MANAGEMENT						
GRI 3: Material Topics 2021	3-3 Management of material topics	64-65				

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	67				4, 5, 8, 10
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	68				3, 5, 8
	401-3: Parental leave	69				5, 8
GRI 403: Saúde e segurança do trabalho 2018	403-1: Occupational health and safety management system	77				8
	403-2: Hazard identification, risk assessment, and incident investigation	77, 78				8
	403-3: Occupational health services	76,77				8
	403-4: Worker participation, consultation, and communication on occupational health and safety	78				8, 16
	403-5: Worker training on occupational health and safety	77, 78				8
	403-6: Promotion of worker health	76				8
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	77				8
	403-8: Workers covered by an occupational health and safety management system	77				8
	403-9: Work-related injuries	79				3, 8, 16
	403-10: Work-related ill health	76				3, 8, 16

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			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	75				4, 5, 8, 10
	404-2: Programs for upgrading employee skills and transition assistance programs	74				8
	404-3: Percentage of employees receiving regular performance and career development reviews	75				5, 8, 10
MATERIAL TOPIC: PRIVACY AND DATA SECURITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	28				
GRI 418: Customer Privacy 2016	4418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	28				16

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Limited assurance report

GRI 2-5



INDEPENDENT ASSURANCE STATEMENT, BUREAU VERITAS

INTRODUCTION

Bureau Veritas Certification Brasil (Bureau Veritas) was engaged by SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA to conduct an independent assurance of the Sustainability Report of SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA in Brazil (hereinafter Report).

The information published in the Report is the sole responsibility of the management of SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA. Our responsibility is defined as follows.

SCOPE OF WORK

The scope of this assurance covers the standards and Principles¹ of the Global Reporting Initiative™ for sustainability reports and refers to the period from January¹, 2024 to December 31, 2024, as well as the Sustainability Accounting Standards Board (SASB) indicators, as part of the assurance process, and the Sustainable Industry Classification System® (SICS®) - Under Stewardship of the International Sustainability Standards Board IF-WU, Water Utilities & Services.

RESPONSIBILITIES OF SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA AND BUREAU VERITAS

The preparation, presentation and content of the Report are the sole responsibility of the management of SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA.

Bureau Veritas is responsible for providing stakeholders with an independent opinion, in accordance with the scope of work defined in this statement.

METHODOLOGY

The assurance process included the following activities:

1. Interviews with those responsible for the material topics and the Report's content;
2. Remote verification of corporate and operational processes (verification of GRI and SASB material indicators and information sampling);
3. Analysis of document evidence supplied by SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA for the period covered by the Report (2024);
4. Analysis of stakeholder engagement activities carried out by SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA;
5. Evaluation of the system used to determine the material aspects included in the Report, taking into account the sustainability context and the scope of the information published.

The verification level adopted was Limited, in accordance with the requirements of the ISAE 3000 standard,² incorporated into Bureau Veritas' internal verification protocols.

LIMITATIONS AND EXCLUSIONS

Any assessment of information related to the following was excluded from this verification:

- Activities outside the reporting period;
- Position statements (expressions of opinion, belief, objectives or future intentions) by SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA.;
- Accuracy of the financial data contained in this Report, extracted from financial statements, verified by independent auditors;
- Greenhouse gas emissions inventory, including energy data (verified separately by another Bureau Veritas team);
- Data and information from affiliated companies or contractors, over which SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA has no operational control.

¹ Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness and Verifiability.

² International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.



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The following limitations were applied to this verification:

- The principles of Accuracy and Reliability of data were checked on a sample basis, exclusively in light of the information and data related to the material topics presented in the Report;
- The financial information presented in the Report was specifically verified against the GRI principles of Balance and Completeness.

OPINION ON THE REPORT AND ASSURANCE PROCESS

- In 2024, SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA conducted a structured double materiality analysis process, aligned with Global Reporting Initiative (GRI) guidelines and the IFRS international sustainability standards (IFRS S1 and S2). The approach adopted made it possible to identify and prioritize the most relevant issues for the Águas do Brasil Group, considering both the environmental and social impacts of its activities and its financial risks and opportunities.
- In our opinion, the Sustainability Report of SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA presents the impacts of the company's activities in a balanced way.
- SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA demonstrated an appropriate data collection and compilation method in relation to the GRI Reliability Principle.
- Inconsistencies found in the Report were adjusted during the process and were corrected satisfactorily.

CONCLUSION

As a result of our verification process, nothing has come to our attention that could indicate that:

- the information provided in the Report is not balanced, consistent and reliable;
- SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA has not established appropriate systems for collecting, compiling and analyzing the quantitative and qualitative data used in the Report;
- the Report does not adhere to the Principles for the definition of content and quality of the GRI Standard for sustainability reports.

DECLARATION OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas Certification is an independent professional services company specializing in quality, health, safety, social and environmental management with over 190 years of experience in independent assessment services.

Bureau Veritas has implemented and applies a Code of Ethics throughout its business to ensure that its employees maintain the highest standards in their day-to-day activities. We are particularly attentive to preventing conflicts of interest.

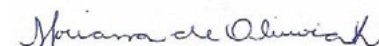
The verification team has no other link with SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA other than the independent verification of the Sustainability Report. We understand that there is no conflict between other services carried out by Bureau Veritas and this verification conducted by our team.

The team that carried out this assurance for SOLUÇÕES AMBIENTAIS ÁGUAS DO BRASIL LTDA has extensive knowledge in verifying information and systems involving environmental, social, health, safety and ethical issues. Combined with our experience in these areas, this gives us a clear understanding of the presentation and verification of corporate responsibility best practices.

CONTACT DETAILS

<https://www.bureauveritas.com.br/pt-br/fale-com-gente>

São Paulo, May 30, 2025



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Águas do Brasil Group



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Limited assurance

Bureau Veritas Certification Brasil
(Bureau Veritas)



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