

INTEGRATED
REPORT
2023



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PRESENTATION

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2023 HIGHLIGHTS



FINANCIAL CAPITAL

- **R\$2.3 BILLION** net revenue
- **R\$869.4 MILLION** Adjusted Ebitda
- **R\$3.8 BILLION** in issue of debentures to finance basic sanitation investments in the city of Rio de Janeiro
- **R\$546.6 MILLION** of water and sewage investments



OPERATIONAL CAPITAL

- **6 BRAZILIAN STATES** served by our water supply and sanitary sewage systems
- **+7 MILLION** people served
- **8,772 km** of sewage collection system
- **4,983 km** of water distribution network



INTELLECTUAL CAPITAL

- **TOP RANKING IN SANITATION CATEGORY** - Waste Management and Infrastructure in the Top Open Corps ranking that awards leading corporations in open innovation for the 'Iguá Lab Fomenta' project, announced through 100 Open Startups platform.
- **+40%** of water volume is measured by smart water meter, with IoT technology.
- **BEST ESG CASES AWARD** from Trata Brasil Institute for green bonds certificate.
- **FINALIST** in the National Sanitation Quality Award (PNQS) for the Agreste Saneamento (AL) and Atibaia Saneamento (SP) operations due to excellence in environmental sanitation management innovation.
- **96 POINTS IN GRESB** (Global Real Estate Sustainability Benchmark) – an international benchmark in ESG evaluation for infrastructure investments, the ranking highlights Iguá 13 points above the global average score.

2023 HIGHLIGHTS



HUMAN AND SOCIAL CAPITAL

- **ISO 37001** (anti-bribery management) and **ISO 37301** (compliance management) are achieved.
- Implementation of ESG guidelines when **HIRING SUPPLIERS**
- For the 7th consecutive year, the Company is recognized as a great place to work, receiving the **GREAT PLACE TO WORK (GPTW) SEAL**
- **3.6% OF CONNECTIONS** are registered under the social tariff mode, corresponding to more than 47,000 households being served.
- **123,854 PEOPLE BENEFITED** directly by social responsibility initiatives.



NATURAL CAPITAL

- **ISO 9001 AND ISO 14001** are achieved for Cuiabá (MT) operation.
- Agreement for **SOLAR ENERGY** self-production (15,382 MW) in farm installed in the state of Minas Gerais.
- For the third consecutive year, the Company is bestowed the **GOLD SEAL** from the Brazilian GHG Protocol Program, which certifies businesses that achieve the highest level of qualification and transparency in Greenhouse Gas (GHG) emissions inventories.
- **TRANSFER OF 41,052 SEEDLINGS** of red mangrove from the nurseries to the banks of the Jacarepaguá Lagoon Complex (RJ).
- **CDP REPORT** on Climate Change and Water Security, receiving the B and B- scores, respectively.



ABOUT THE REPORT

GRI 2-3, 2-5

By acting transparently and responsibly, we have published our Integrated Report 2023, reinforcing our commitment to the market and stakeholders to be the best sanitation company for Brazil.

The publication of Iguá Saneamento S.A. and its subsidiaries, composes a cycle of annual reports and includes relevant information about our activities from January 1 to December 31, 2023. The criteria in this report and the associated indicators were subject to limited assurance, pursuant to NBC TO 3000, by the external auditors of Deloitte Touche Tomatsu Auditores Independentes, who issued an unqualified limited assurance report.

The content follows the guidelines of the International Integrated Reporting Council (IIRC), a global coalition of regulators, investors, companies, standard-setters, accounting professionals and NGOs, and is in accordance with the

technical guidelines of Orientação Técnica CPC 09 - Relato Integrado, issued by the Accounting Pronouncements Committee (CPC). The primary objective of this type of reporting is to provide a seamless analysis of the capital used or affected by the reporting organization. The methodology helps to evidence the value creation over time, making it easier for stakeholders to understand and make decisions.

The methodology is maintained in accordance with the GRI Sustainability Reporting Standards, whose standards are recognized as global best practices for the public reporting of different socioeconomic, environmental and social impacts, as well as indicators from the Sustainability Accounting Standards Board (SASB) and the recommendations of the Task Force on Climate Related Financial Disclosures (TCFD).

We are committed to advancing our sustainability agenda to be the best sanitation company for Brazil.



The information in this publication takes into account our dual materiality matrix, in line with the Global Reporting Initiative (GRI) concept and the European Commission's recommendations for non-financial reporting, with ten priority topics. We relate our actions to the UN's Sustainable Development Goals (SDGs) and seek to advance our sustainability agenda by improving communication with stakeholders, as well as enhancing our management of economic, social and environmental issues. Doubts or suggestions can be sent to e-mail: sustentabilidade@igua.com.br

Enjoy the reading!

UNDERSTANDING THE ICONS

Check out how we reference our commitments, topics and capitals throughout the report:



Financial capital



Operational capital



Intellectual capital



Natural capital



Human capital



Social capital



ENTITIES INCLUDED IN THIS REPORT **GRI 2-2**

Alagoas

- Agreste Saneamento

Mato Grosso

- Águas de Alta Floresta
- Águas Canarana
- Águas Colíder
- Águas Comodoro
- Águas Cuiabá
- Águas Pontes e Lacerda

Paraná

- Paranaguá Saneamento

Rio de Janeiro

- Iguá Rio

Santa Catarina

- Itapoá Saneamento
- Tubarão Saneamento

São Paulo

- Águas de Andradina
- Águas de Castilho
- Atibaia Saneamento
- Águas Piquete
- ESAP
- Sanessol
- SPAT Saneamento

MESSAGE

FROM MANAGEMENT GRI 2-22

In its seventh anniversary, Iguá evidenced a consistent agenda to create value for customers, employees and shareholders, bolstering the pillars that will enable its sustainable growth.

In 2023, the Group's Ebitda came to R\$717.8 million (+45%), Ebitda margin uplifted 42.5%, and R\$546.6 million were invested. The year 2023 also marked a relevant step of Iguá Rio integration to Iguá's portfolio, as it was the first full year of the Company's newest operation. In light of new business scale, Iguá decided to focus on larger-sized assets and in June 2023 signed the divestment of 11 operations. The leaner portfolio will allow the Company to adopt a more efficient and scalable management model, and prioritize growth via new medium and large-sized assets.

Quality. Guided by the principle of quality, in 2023 we pursued ways to improve our performance and the services delivered to the population. Águas Cuiabá was certified by ISO 14001 (Environmental management system)

and two of our operations were finalists at PNQS. A solid transformation of the data journey combined information from various management systems, resulting in reduced average customer service times, higher productivity of field teams with faster call response times, and greater efficiency of investments.

Respect. This continuous focus on advancing our customer service has led to an increase in our NPS (Net Promoter Score), the result of the care we take with our customers, for whom we have invested significantly to enhance the privacy of their information through cyber security and LGPD structures. In addition, we are constantly combating water theft fraud, the use of illegal alternative sources and delinquency (down by 5% from 2022), without losing focus on respect for treatment and empathy with the reality of the population.

We have remained tirelessly committed to our employees. We won the GPTW seal for the seventh year running, consolidating Iguá as one of the best

companies to work for in the country. We increased training hours per employee by 39%. In addition, we have included the implementation of a solid health and safety plan as a corporate goal across the Company, laying the foundations for a safer and lighter workplace. Among other actions, we have consolidated the corporate structures that will bolster the principles of diversity, equity and inclusion.

Ethics & Transparency. Lastly, we significantly advanced our governance structure. We have been certified to ISO 37001 and ISO 37301, which reinforces our knowledge of and commitment to existing integrity frameworks. The recognition of these efforts was evidenced by the increase in GRESB's score for corporate governance.

In 2024, we will maintain our continuous improvement efforts with a more scalable business model and we will focus on the growth agenda. We invite you, the reader, to find out what we have done and what we still intend to do to ensure that this commitment continues to be translated into concrete actions. This is our sustainability journey.

Roberto Barbuti
Chief Executive Officer



Our IDENTITY

IN THIS CHAPTER:
WHO WE ARE AND WHO WE WANT TO BE
SUSTAINABILITY JOURNEY
OUR GOVERNANCE

WHO WE ARE

AND WHO WE WANT TO BE

GRI 2-1, 2-6

We are Iguá Saneamento S.A., a Company operating in the management and operation of water supply and sanitary sewage systems in Brazil. We have been committed to the responsible use of water, since we started our activities in 2017.

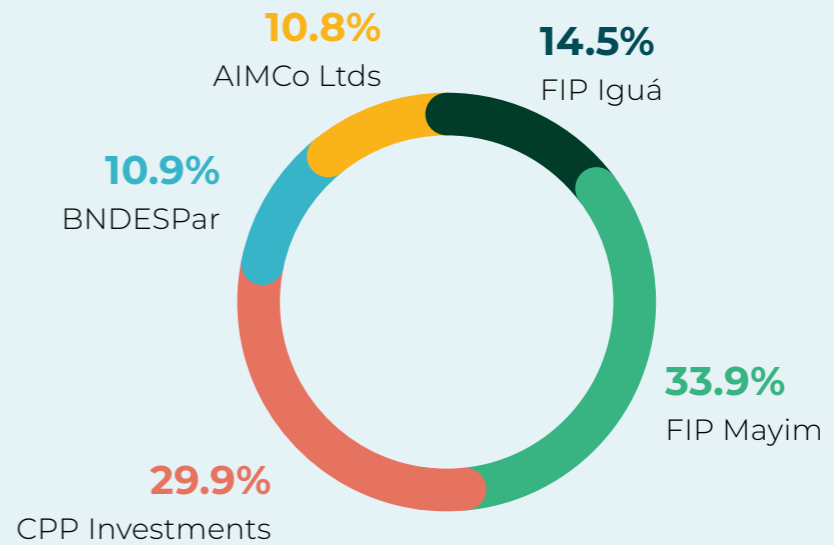
We promote sustainable development in our production chain to build solutions that actively contribute to the universalization of sanitation and water security in the country. In 2023, we revised our strategy and kicked off the process of selling 11 concessions to focus our efforts on the medium and large-sized assets in the sector, with the firm purpose of growing sustainably, efficiently and profitably. [Learn more here.](#)

We aim to be Brazil's best sanitation company, providing excellent service to the population

based on operating efficiency and innovation, leaving a legacy of health and dignity for the people and development and prosperity for the municipalities in which we operate. Thus, we are guided by **four strategic pillars**:

- ▶ **Operating efficiency:** excellence in the investment of capital, in the execution of the ESG agenda and in relations with customers and employees;
- ▶ **Sustainability:** promote the strategic vision of ESG aspects and sustainable development across the Company;
- ▶ **New businesses:** develop opportunities and solutions that create long-term value.
- ▶ **Regulatory:** 100% technical performance concerned with contractual compliance.

OWNERSHIP STRUCTURE¹ GRI 2-1



¹ The percentage considers eventual full conversion of the sixth issue of Iguá Saneamento S.A.'s debentures mandatorily convertible into shares. FIP Iguá and FIP Mayim are managed by IG4 Capital.

IGUÁ'S WAY OF BEING

Our organizational culture is grounded on innovation, sustainability, value creation and customer satisfaction.

1 Being different is the way to be better

The watchword for that attitude is innovation. Every year, we invest in initiatives to step up the sector's transformation and the universalization of water and sewage services in Brazil. We are committed to building and introducing innovative solutions to bring efficient, agile initiatives to the sanitation sector that enhance the delivery of our services.

2 Sustainability is the foundation

All our actions are conducted in such a way as to combine the business' feasibility with the quality and efficiency of the work, respect for people and the environment. To ensure a sustainable future, we have taken a leading role in drawing up the SERR Sustainability Plan, built around four pillars: water security, efficiency in managing the water cycle, responsible sewage collection and treatment, and respect for people.. [➔ Learn more here.](#)

3 Perceive customer

Our operations have benefited +7 million people in six Brazilian states. In an unprecedented transformation, we restructured our teams and services based on the daily exercise of meeting our customers' needs. Perceiving and delighting is what drives our performance.

4 Assume, define and disagree for the sake of the goal

We believe that fostering the value of sanitation is crucial to promoting the transformations necessary for the sector's advancement in the country. That's why we encourage our professionals to have a critical sense and look at sanitation, the services provided and the objectives we want to achieve.

COMMITMENT TOWARDS SOCIETY

We are committed to the goals of the New Legal Framework for Basic Sanitation, which calls for 99% of the population to have access to fresh water and 90% to sewage treatment by 2033. Our sustainability vision is the engine that drives our actions to contribute to the universalization of basic sanitation in the regions where we operate.

Where we operate GRI 2-6

In 2023, we operated in six states (Alagoas, Mato Grosso, Paraná, Santa Catarina, Rio de Janeiro and São Paulo), providing water and sewage services to 39 municipalities through 18 operations, of which 15 are concessions and three are public-private partnerships (PPPs). [➔ Learn more about our operations here.](#)

On December 27, 2023, we concluded the sale of our stake in Tubarão Saneamento to Duane do Brasil. The agreement for water supply and sanitary sewage in the municipality of Tubarão (SC) - population of +100,000 people - began in 2012, with a 30-year duration. Iguá held 50% interest in the concession, since its creation in 2017.

Headquartered in São Paulo, we rely on the contribution of our 2,644 employees to bring water to more than 7 million people every day.



Business model

INPUTS



Financial capital

- ▶ Financing
- ▶ New businesses
- ▶ Investments
- ▶ Transparency in contract management
- ▶ Operating efficiency



Operational capital

- ▶ Administrative buildings and equipment
- ▶ Customer service units
- ▶ Water Treatment Station (ETA)
- ▶ Sewage Treatment Station (ETE)



Intellectual capital

- ▶ Brand value and reputation
- ▶ Engineering solutions
- ▶ Innovation & technology
- ▶ Operating efficiency



Human Capital

- ▶ Health and well-being
- ▶ Respect for people
- ▶ Trainee Program
- ▶ Recruitment and selection
- ▶ Diversity, equity and inclusion program
- ▶ Training platform
- ▶ Innovation & technology



Social capital

- ▶ Community relationship
- ▶ Stakeholder relationship
- ▶ Volunteering Program
- ▶ Customer delight
- ▶ Suppliers



Natural capital

- ▶ Volume of water produced
- ▶ Volume of effluent treated
- ▶ Renewable energy
- ▶ Biodiversity protection

OUTPUTS

Iguá Saneamento manages and operates water supply and sanitary sewage systems, endeavoring efforts to enhancing the positive impacts and mitigating the negative impacts that may be caused by activities in pursuit of universal basic sanitation.



To be the best sanitation company for Brazil.



STRATEGIC PILLARS

New businesses, sustainability, operating efficiency, regulatory management.

INTERNAL

+ positive impact

- negative impact

EXTERNAL

Financial capital

- + Iguá's expansion
- + Growth potential
- + Improved infrastructure and services
- + Good relationship with granting power
- + Lower costs in the long term
- + Access to sustainable financing
- Indebtedness

Operational capital

- + Lower costs in the long term
- + Labor training
- + Technological innovation
- + Operating efficiency
- + Improved security standards
- + Regulatory compliance
- Continued operating expenses
- Technological challenges
- High initial cost
- Increase in operating expenses

Natural capital

- + Shared value creation
- + Respect for biodiversity
- + Environmental monitoring
- + Regulatory compliance
- + Efficiency in the use of resources
- + Adoption of sustainable technologies
- Cost intrinsic to the water treatment processes

Intellectual capital

- + Reputation and credibility
- + Knowledge management
- + Service quality
- + Ability to respond to challenges
- + Technological innovation
- + Processes efficiency
- Costs of training and development
- Solutions test expenses
- Resistance to change
- Information security risks, data leakage
- Professional development inequality

Social capital

- + Volunteering initiatives
- + Collaborative problem-solving
- + Fomenting citizenship and employability
- + Constructive dialog with regulators
- + Active participation in sector associations
- + Political crises resilience
- + Employee engagement
- + Stronger customer relationship
- + Supply chain management
- + Supplier relationship
- Strain on relationships
- Increase in operating expenses

Human Capital

- + Employees' life quality
- + Occupational health and safety
- + Inclusive environment and open to diversity
- + Positive organizational culture
- + People's transformation
- + Generation of employment and income
- + Iguá brand's attractiveness and reinforcement
- + Building an increasingly more diverse team and inclusive environment
- + Knowledge and skills
- + Technical qualification and growth opportunity
- + Innovation and problem-solving
- + Crisis management
- + Digital transformation
- Competition for talents
- Employee turnover
- Pay gap between men and women
- Lack of specific competencies
- Challenges in communication
- Internal conflicts
- Information security risks, data leakage

OUTCOMES

Financial capital

- + Sanitation services universalization
- + Promoting the economy (hires)
- + Bolstering Iguá's image
- Greater demand from stakeholders
- Greater exposure to related risks

Operational capital

- + Economic development
- + Improvement of distributed water quality
- + Collaboration to advance sanitation infrastructure in the country
- + Reduction of water-borne diseases
- Consumption of natural resources
- Greenhouse gas emissions, waste generation and atmospheric pollution
- Lower water availability
- Impacts on urban and rural landscape
- Risk of accidents and leakage
- Access inequality

Natural capital

- + Improved water resource quality
- + Conservation of riparian forests in the withdrawal process, preventing soil erosion
- + Minimization of impact on water basins
- + Treatment of domestic effluents, which contributes to the maintenance of the local biota
- + Reduction of CO₂ equivalent emissions
- + Recovery of degraded ecosystems
- + Promotion of public health
- Carbon emissions
- Sludge and waste generation
- Water losses
- Changes in the use of soil and impacts on biodiversity

Intellectual capital

- + Quality of services rendered
- + Collaboration with local communities
- + Regional economic development
- + Iguá brand reinforcement
- + Knowledge transfer
- + Innovation and technological development
- Company's image exposure
- Conflicts with local communities
- Resistance to changes
- Environmental costs externalization

Social capital

- + Access to basic sanitation
- + Local economic development
- + Reduction in hospital admissions due to waterborne diseases
- + Fomenting socioeconomic development
- + Increased access to basic sanitation through social tariff
- + Investment in local communities through donations and sponsorship
- + Better community relationship
- + Sustainable partnerships with other companies
- + Positive influence on public policies
- + Iguá's brand and reputation reinforcement
- + Customer satisfaction
- + Local suppliers development and improvement
- + Partnerships bolstered
- Payment of fees
- Public policies vulnerability
- Greater demand from stakeholders
- Customer pressure
- Greater exposure to related risks
- Image degradation

Human Capital

- + Improved public health
- + Customer satisfaction
- + Quality of services rendered
- + Collaboration with stakeholders
- + Local population training
- + Competencies development
- + Company reputation

TIMELINE

Our journey began in 2017, the result of a restructuring process that laid the foundations for our robust and sustainable growth.

- 2017**
- ▶ Iguá Saneamento S.A. is set up with entry of IG4 Capital as parent company.
 - ▶ A new business model and governance begin.
 - ▶ The capital structure is reinforced.
 - ▶ In-house climate survey, resulting in the issue of the first GPTW seal.

2018

- ▶ Entry of new investor in the ownership structure: AIMCo.
- ▶ Shareholdings increase in the Company's six operations in the state of Mato Grosso.
- ▶ Iguá Lab is launched.
- ▶ Iguá Sustainability Institute is launched.

2019-2020

- ▶ The Company's organizational redesign.
- ▶ 1st greenhouse gas emissions inventory.
- ▶ Adhesion to the UN's Global Compact and the Brazilian Business Council for Sustainable Development (CEBDS).
- ▶ The first sustainability report is issued.
- ▶ Iguá's growth pillars are defined.
- ▶ Sustainable debentures are issued for Cuiabá and Paranaguá operations.
- ▶ The SERR Sustainability Plan is launched.

2021

- ▶ Entry of new investor in the ownership structure: CPP Investments.
- ▶ Integration with the IDB Green Bond Transparency Platform (GBTP).
- ▶ The Company wins the auction of the State Water and Sewage Company of Rio de Janeiro (Cedae) for a 35-year concession to provide fresh water supply and sanitary sewage utilities services to 1.2 million people in the capital of Rio de Janeiro and in the municipalities of Miguel Pereira and Paty do Alferes. (RJ).
- ▶ The new legal framework for sanitation is approved in Brazil.
- ▶ The first integrated report is issued with assurance of non-financial information.

2022

- ▶ New business pipeline is developed.
- ▶ Adhesion to the UN's Global Compact 2030 Movements: Women-Led 2030 Movement, +Water, Net Zero and 100% Transparency.
- ▶ Startup of Fluxx operations, Iguá's new business unit in charge of remote measurement technology.
- ▶ Startup of operations in Rio de Janeiro.

2023

- ▶ Certification of the Climate Bonds Standard for Water Infrastructure: the first certified green bond in Latin America with assets entirely dedicated to the sector.
- ▶ Start of the process to sell 11 small and medium-sized concessions in three Brazilian states to Norte Saneamento for R\$466 million.
- ▶ Iguá sells its stake in Tubarão Saneamento to Duane do Brasil, at the time, the Company's partner in this concession.
- ▶ R\$3.8 billion in Iguá Rio's issue of debentures to finance investments in basic sanitation in the city of Rio de Janeiro.

Awards & Recognitions in 2023

The Company won the Successful Cases & ESG Award presented by the Trata Brasil Institute in partnership with the Getúlio Vargas Foundation (FGV) for obtaining certification for Latin America's first Green Bond for Hydraulic Infrastructure, in reference to the Climate Bonds Standard seal for raising funds to finance the Paranaguá (PR) and Cuiabá operations (MT).

Finalist in the National Sanitation Quality Award (PNQS) for the Agreste Saneamento (AL) and Atibaia Saneamento (SP) operations for excellence in environmental sanitation management innovation.

The Company won the Gold Seal of the Brazilian GHG Protocol Program for the third consecutive year. This is a certificate for companies that achieve the highest level of qualification and transparency in their Greenhouse Gas (GHG) Emissions Inventories.



Top ranking in Sanitation category - Waste Management and Infrastructure in the *Top Open Corps* ranking that awards leading corporations in open innovation for the Iguá 'Lab Fomenta' project. Announced by the 100 Open Startups platform, this award has become a benchmark in the open innovation market with startups.

The Company won the 'Optimum Place to Work' seal for the seventh consecutive year by consulting firm Great Place to Work (GPTW). The certification recognizes our efforts to build better working environments for people, business and society.

Higher score in GRESB (Global Real Estate Sustainability Benchmark) - an international benchmark in ESG assessment for infrastructure investments, achieving 96 points. This score stands out Iguá 13 points above the global average score.

Achievement of ISO 37001 (anti-bribery management) and ISO 37301 (compliance management), reinforcing Iguá's commitment to ethics and transparency in the management of its business.

Participation in CDP's climate change and water security questionnaires, reaching the scores B and B-, respectively.

Brand value

We are a mature Company and among the leading private companies in the sector

We recognize the relevance of seamless communication with our strategic pillars to reach our stakeholders in a transparent, effective and innovative way.. Our priority is to build Iguá's brand and reputation solidly in the market. Hence, in 2023 we have consolidated our image as a mature Company with solid growth, positioned among the leading private companies in the sector, and a benchmark in sustainability and stakeholder relationship.

Through carefully planned initiatives, the integrated communication strategy resulted in significant figures:



5,998 articles published in + **32,000 press vehicles**, including Folha de São Paulo, O Globo newspapers and Exame magazine.



Greater engagement outreach in social media, with +3 million people reached and +1 million interactions



IVGR maintenance (Value, Management, Relationship index) above 3, outpacing the benchmark for public utilities companies, which stands at +2



85.1% of positive comments in digital channels, evidencing the public's positive perception towards Iguá



We highlight the **Diversity, Equality, Inclusion and Compliance topics**, and internal stakeholders' engagement in endomarketing campaigns.



Attendance in relevant events for brand positioning, such as the Summit ESG Estadão and PNQS



Digitalization of **Águas** magazine for internal stakeholders.

SUSTAINABILITY

JOURNEY GRI 2-22, 2-29, 3-1

We take care of our people and want to make our operations increasingly more eco-efficient

Sustainability is an instrument for the social transformation of our business. By supplying fresh water, collecting and treating sewage for basic services in various Brazilian municipalities, we are transforming people's lives.

To this end, we guide our socioenvironmental actions through four essential pillars that make up the SERR Sustainability Plan: **1) Water security**; **2) Efficiency in water cycle management**; **3) Responsible sewage collection and treatment** and **4) Respect for people**. The plan also supports us in our goal of becoming a benchmark for ESG practices in the sanitation sector.

In 2023, SERR had 94 projects, 21 of which were monitored by the Sustainability Committee, with their respective KPIs. Since 2021, we also have published in our [investor relations website](#), 14 ESG indicators with its quarterly advances.

As we seek to improve the way we operate, care for our people and eco-efficiency in our operations, we revisited our materiality matrix in 2022, as it is an important tool for prioritizing actions and integrating sustainability practices into the Company's strategy. The matrix follows the dual materiality concept, a new methodology that considers financial materiality, social impact and relevance to stakeholders, in line with the GRI concept and the European Commission's recommendations for Non-Financial Reports. The definition of material topics went through four stages:

- ▶ **Identification:** the process of defining the ten material topics involved sector studies and the Company's strategy. The groups of stakeholders consulted were also defined at this stage;
- ▶ **Prioritization:** interviews, online consultations and a panel were conducted to ensure that internal and external stakeholders chose the material topics based on an assessment of their level of importance;
- ▶ **Analysis:** the priorities of each public consulted, both internal and external, were cross-referenced and entered into a scoring matrix;
- ▶ **Validation:** the materiality matrix was consolidated and validated.












Our material topics GRI 3-2, 3-3

The SDGs and their goals can be consulted on the [UN's website](#).

Material topics	Description	SDG
<p>Basic sanitation universalization</p>	Universal access to quality water and sewage collection for the communities served by the Company, quality of life for the population and public health.	<p>6 (6.1, 6.2, 6.3)</p>
<p>Water, effluents and waste management</p>	Water resources management, rational use of water, water resources preservation, management and combating losses, targets for lowering consumption, as well as proper discharge and disposal of liquid effluents. Treatment, reduction and reuse of ETA and ETE sludge.	<p>6 (6.4, 6.5, 6.6)</p>
<p>Ethics & transparency</p>	Compliance with standards and laws, fight against corruption and anti-competitive practices, promotion of code of conduct and ethical attributes in the organizational climate, including the senior executives' responsibilities; degree of transparency in internal or external communications through reports, disclosures, compliance and risk management.	<p>16 (16.5, 16.6, 16.7)</p>
<p>Commitment and communication with customer</p>	Working for the satisfaction and development of the people and society impacted by the services, acting positively and seamlessly, with a focus on building a relationship in every interaction, communicating the relevance of sewage and water treatment and raising awareness among the population about water consumption. Develop communities in which the Company operates. Excellence in service provision; employee commitment to quality deliveries and meeting deadlines; comprehensive customer support and high value-added specialized services.	<p>16 (16.5, 16.6, 16.7)</p>
<p>Employee appreciation and development; health, safety and well-being</p>	Training, qualification and education initiatives, building career plans and leadership development; maintaining low levels of turnover and absenteeism, with attractive remuneration, recognition and benefits. Developing and valuing human capital and knowledge management in a motivating, collaborative and harmonious environment. Safe working conditions, reduction of accidents and continuous improvement of working conditions, such as safe infrastructure, safety during working hours, field trips; promotion of employee and contractor health.	<p>8 (8.2, 8.4, 8.5, 8.7, 8.8)</p>

THE SDGS PRIORITIZED IN OUR STRATEGY



Material topics	Description	SDG
 <p>Climate strategies, water security and energy management</p>	Climate strategies, water security, use of energy sources and renewable fuels, adaptation/strategy to climate change. Energy management is understood as a set of energy-related activities, from the supply, operation and maintenance of related facilities to the methods and techniques enabling consumption to be reduced and optimized, including the renewable energy generation matrix.	 <p>(13.1, 13.2, 13.2)</p>
 <p>Diversity, equality, inclusion and respect for human rights</p>	Promotion of diversity and inclusion through equal opportunities inside and outside the organization, including gender, racial, religious, socio-cultural, sexual orientation, people with disabilities (PwD), among others. Enhancement of the channels for reporting and dealing with cases of discrimination, setting out policies and adhering to commitments aimed at eradicating child and compulsory labor.	 <p>(5.1, 5.5)</p>  <p>(10.2, 10.3)</p>
 <p>Legal security</p>	The Company's relationship with public authorities, ability to comply with contracts, regulatory management, ensuring legal security for prevailing contracts.	 <p>(16.5, 16.6, 16.7)</p>
 <p>Innovation/ New technologies</p>	Implementation of new businesses, services and processes that add value to the organization and the market, such as digitalization of channels, online service, research and development, automation and cyber security.	 <p>(9.1, 9.4, 9.5)</p>
 <p>Capital structure, profitability and leverage</p>	Maximizing results and lowering expenses and costs, managing collection and delinquency, with a focus on financial results. Shareholders' ability to financially support Iguá Company's access to the credit market and availability of financing lines.	 <p>(8.2, 8.4, 8.5, 8.7, 8.8)</p>

THE SDGS PRIORITIZED IN OUR STRATEGY



The grid displays all 17 Sustainable Development Goals (SDGs) with their respective icons and numbers. The icons are arranged in a grid that is 6 rows high and 3 columns wide, with the last row containing only two icons. The SDGs included are: 1. No Poverty, 2. Zero Hunger, 3. Good Health and Well-being, 4. Quality Education, 5. Gender Equality, 6. Clean Water and Sanitation, 7. Affordable and Clean Energy, 8. Decent Work and Economic Growth, 9. Industry, Innovation and Infrastructure, 10. Reduced Inequalities, 11. Sustainable Cities and Communities, 12. Responsible Consumption and Production, 13. Climate Action, 14. Life Below Water, 15. Life on Land, 16. Peace, Justice and Strong Institutions, and 17. Partnerships for the Goals.



OUR GOVERNANCE GRI 2-9

We follow the ISO 37000 corporate governance model, guidelines for organizations to use language, principles and practices integrated into the practice of good governance.

We adopt the best corporate governance practices, prioritizing transparency with our stakeholders and the market. Businesses can only evolve if they respect legislation, ethics and integrity in internal and external relations. Therefore, we maintain a solid governance structure, based on the principles of transparency, equality, accountability and corporate responsibility.

Our Board of Directors is composed of seven members, three of whom are independent, who, together with the Executive Board, manage our Company following the guidelines and duties set out in our Bylaws, such as assess-

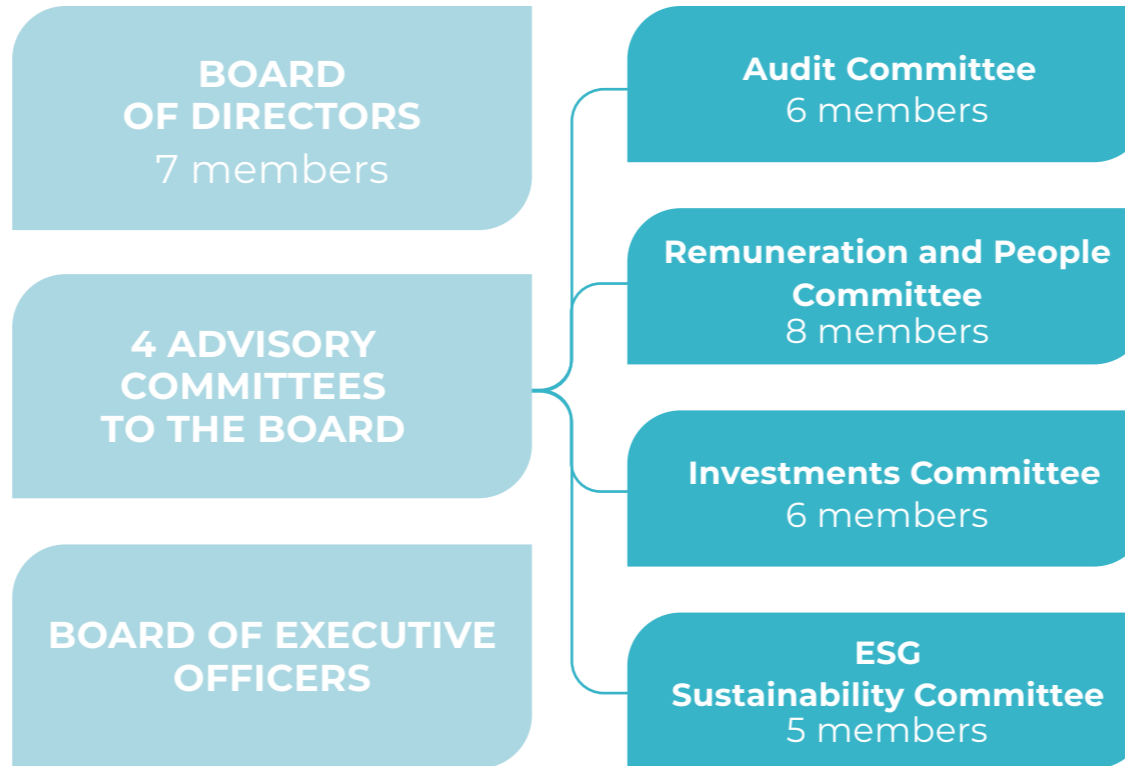
ing the impacts, risks and opportunities arising from social, environmental and economic issues affecting our business. The Board of Directors is advised by four committees: Audit Committee; Remuneration and People Committee; Sustainability Committee (ESG) and Investments Committee. The purpose of the Management Appointment Policy is to establish guidelines, criteria and procedures for appointing members to the Company's Board of Directors, Executive Board and Committees.

We update our Governance Manual every year, which provides essential information related to

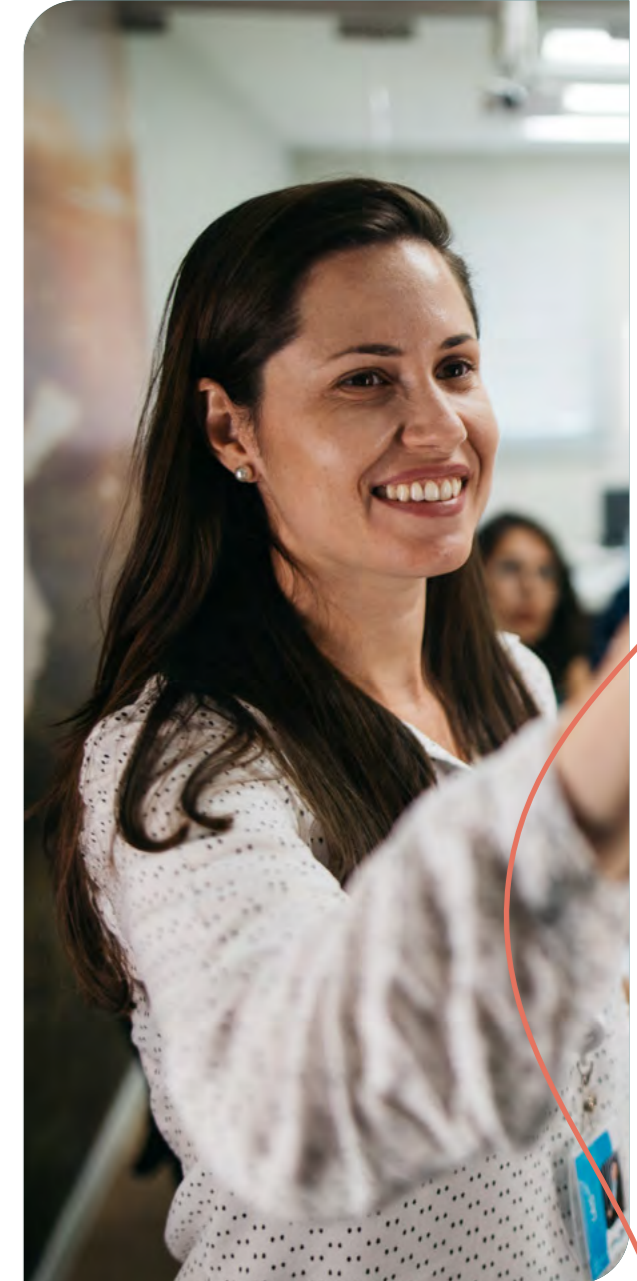
the management of Iguá, such as the calendar of the governing bodies, the charter of the advisory committees and their reports to the Board of Directors, as well as the policy for publishing management acts.

The guidelines of this document are operated by a platform with encrypted access, through which various administrative activities are carried out, such as convening meetings, setting agendas, distributing materials, voting electronically and signing the minutes of meetings. The work is coordinated by the Corporate Governance Department, which is composed of professionals who ensure that resolutions comply with the Company's governance policies and Bylaws. To improve the understanding of governance around sustainable development, we engage the leadership, produce in-house content, set up committees and working groups on the subject. **GRI 2-17**

GOVERNANCE STRUCTURE



29% of the Board of Directors is composed of women and 28% of committees' members are women





BOARD OF DIRECTORS

GRI 2-10, 2-11, 2-12, 2-13, 2-14, 2-16

It is responsible for guiding and managing strategic issues through the approval of business plans, budget policies, contracts with related parties, consolidation of annual financial statements, management of crucial concerns (not registered in 2023), among other activities provided for in the Company's Bylaws.

The Board of Directors is composed of seven members, and three of them are independent. All of them are nominated and elected by the Annual General Meeting for a two-year term of office and re-election is possible. In 2023, the Board held 27 meetings, 14 ordinary and 13 extraordinary meetings.

BOARD OF EXECUTIVE OFFICERS

The Board of Executive Officers is elected by the Board of Directors for a two-year combined term of office. Pursuant to the Company's Bylaws, the Board of Executive Officers is responsible for managing the Company's affairs and for ensuring compliance with the laws, agreements and resolutions set out by the governing bodies. It shall be incumbent upon the body to manage the business, draw up and present strategic planning and operational plans to the Board of Directors, as well as issue charters and regulations relating to the Company's management. The Board of Executive Officers held 49 meetings in 2023, but without the attendance of officer Juliano Heinen, who took office in March 2024.

BOARD OF DIRECTORS

Paulo Todescan Lessa Mattos

CHAIRMAN

Gustavo Nickel Buffara de Freitas

VICE-CHAIRMAN

Cleverson Aroeira da Silva (Independent member)

Jerson Kelman (independent member)

Maria Silvia Bastos Marques (independent member)

Martin Sebastian Berardi (Member)

Vanessa Cristina Resende Viana (Member)

BOARD OF EXECUTIVE OFFICERS

Roberto Correa Barbuti

CHIEF EXECUTIVE OFFICER

Felipe Rath Fingerl

CHIEF FINANCIAL AND INVESTOR
RELATIONS OFFICER

Mateus de Faria Renault e Silva

Péricles Sócrates Weber

Talita Caliman

Juliano Heinen

OFFICERS

Advisory committees

AUDIT COMMITTEE **GRI 2-24**

It supports the Board of Directors in corporate governance, risk management and anti-corruption practices. Its duties include recommending an independent external auditor and analyzing the report produced, as well as evaluating the quarterly and annual information, including the notes to the financial statements. The committee, which held 18 meetings in 2023, also contributes to analyzing improvements to the Company's policies, especially internal controls and corporate governance, and monitors the continuous improvement of the risk matrix and KPIs. Iguá's Compliance, Risks and Audit Executive Board is directly linked to this committee.

REMUNERATION AND PEOPLE COMMITTEE

It aims at promoting the efficiency of our operations through human capital management instruments, such as engagement, remuneration policies, performance review of statutory executives and organizational climate management. This committee held 17 meetings in 2023.

SUSTAINABILITY COMMITTEE (ESG)

GRI 2-14, 2-24

It advises the Board of Directors on issues related to socioenvironmental and operational risks in the conduct of the Company's business, ensuring compliance with laws, ethics, guidelines, in-house policies and procedures. Therefore, it assesses the implementation and proposes improvements in Iguá's ESG practices, topics that guided the ten meetings held in 2023.

INVESTMENTS COMMITTEE

It assists to identify new businesses, recommends whether or not to continue negotiations, suggests changes in participation in bids and also in the implementation of acquisitions, mergers, incorporation or spin-offs. It monitors and assesses the need to adapt the portfolio to the Company's strategic objectives. In 2023, this committee held 14 meetings.

AUDIT COMMITTEE

- Heraldo Gilberto de Oliveira**
Coordinator/independent member
- Carlos da Costa Parcias Junior**
Member
- Guillermo Oscar Braunbeck**
Independent member
- Gustavo Nickel Buffara de Freitas**
Member
- Jean Paul Cabral Veiga da Rocha**
Member
- Lidiano de Jesus Santos**
Member

SUSTAINABILITY COMMITTEE (ESG)

- Gema Esteban Garrido**
Coordinator
- Gabriel Montagnini Ribeiro Gouveia**
Member
- Israel Aron Zylberman**
Independent member
- Maria Silvia Bastos Marques**
Independent member
- Martin Khlomatov**
Member

REMUNERATION AND PEOPLE COMMITTEE

- Maria Luisa Kober Nickel**
Coordinator
- Carlos da Costa Parcias Junior**
Member
- Cleverson Aroeira da Silva**
Independent member
- Heraldo Gilberto de Oliveira**
Independent member
- Martin Sebastian Berardi**
Member
- Paulo Todescan Lessa Mattos**
Member
- Renata Sawchuk Moura**
Independent member
- Vanessa Cristina Resende Viana**
Member

INVESTMENTS COMMITTEE

- Gustavo Nickel Buffara de Freitas**
Coordinator
- Cleverson Aroeira da Silva**
Independent member
- Jerson Kelman**
Independent member
- Maria Silvia Bastos Marques**
Independent member
- Martin Sebastian Berardi**
Member
- Vanessa Cristina Resende Viana**
Member



Ethics, integrity and compliance

GRI 2-23, 2-24, 2-26, 3-3: ethics and transparency (material topic)

Ethical conduct and compliance with laws and regulations are paramount when running a sustainable business. Therefore, we have developed various initiatives that help us disseminate good conduct among our stakeholders.

To ensure corporate integrity, we are committed to acting in accordance with the rules, laws and regulations in force defined by our Code of Conduct and a set of policies that guide our day-to-day activities with employees, contractors, suppliers and society in general, which are publicly available on our [website](#). All our employees receive compliance training, the topics covered in 2023 being conflict of interest policy, risk management, the Code of Conduct, moral and sexual harassment, among others. We also achieved new certifications (ISO 37001 and ISO 37301) in relation to anti-bribery management and compliance.

Our Integrity Program reinforces the ethical culture at all hierarchical levels of the Company,

aiming at preventing and identifying conduct that does not comply with laws, regulations and internal guidelines. The program is built into **three key** pillars:

- ▶ **Prevent:** besides verifying the imminent risks to the business, policies, procedures and training on integrity and ethics are defined for employees, members of governance bodies, suppliers and business partners, with the support of the communication area;
- ▶ **Detect:** the suspicions reported are investigated with the aim of clarifying the facts, in a process conducted with total confidentiality and respect for those involved;
- ▶ **Remediate:** faults identified or inappropriate attitudes found are corrected immediately and, where appropriate, disciplinary action is taken.

Iguá's Code of Conduct is an integral part of contracts with our suppliers and acceptance of the document's guidelines is a prerequisite for

We review our business processes, our risks, analyze our policies and develop training courses.

establishing our partnerships. In addition, the agreements signed include a clause expressly stating that the parties neither violate their respective corporate purpose and business activities, nor any legal, regulatory, administrative, judicial, conventional or contractual rules.

We conduct due diligence on suppliers in order to prevent the hiring of companies whose activities violate human rights, such as the practice of child or compulsory labor, and we have not identified any occurrences of this nature with our partners in our operations. In-house, we train our employees to make them aware of the Company's policies against child labor and young workers' safety. **GRI 408-1, 409-1**

In 2023, we carried out a complete assessment of corruption-related risks (bribery, kickbacks and undue advantages to public officials). After

interviewing 50 employees from different hierarchical levels, we set about reviewing business processes, identifying risk areas, analyzing policies and training employees, among other actions. **GRI 205-1**

We communicate and train our employees in anti-corruption policies in various regions. The operational units achieved high levels of communication (100%) and training (93.3%), reflecting our commitment to promoting transparency and integrity. In 2023, no training was given on the subject for the governance bodies' executives. All members, however, have been informed of anti-corruption policies and procedures. **GRI 205-2**





ANTI-CORRUPTION AND CONFLICT OF INTERESTS **GRI 2-15**

Among the policies that guide us towards an ethical culture, the policy on conflicts of interest (with public administration, parallel activities or conflicts with the Company's management) requires that employees or members of the Board of Directors inform the Company in cases of private or conflicting interests. We have an integrity form that everyone must fill in, reporting conflicts of interest and relationships with Politically Exposed Persons (PEPs) and/or related parties. The Anti-Corruption and Anti-Bribery Policy seeks to make our stakeholders, including employees of all categories, aware of Anti-Corruption Law No. 12846/2013, which deals with the main business risks related to the issue. Our contracts with contractors have anti-corruption clauses and we share the Code of Conduct for suppliers to comply with Iguá's guidelines. Our organizational culture underlines the conformity with compliance policies, including the Conflict of Interest Policy and the Related Party Transactions Policy, which are available to everyone on our web-

site. In 2023, we did not record any situations of conflict of interest with related parties, and we invested in training for our team focused on seven topics:

1. **Code of Conduct with anti-corruption assumptions;**
2. **Compliance Policy, including money laundering;**
3. **Operating deviation;**
4. **Results manipulation;**
5. **Conflict of interests;**
6. **Anti-corruption and compliance policies;**
7. **Anti-corruption and compliance policies for the value chain.**

Whistleblowing Channel GRI 2-25, 2-26

We regularly conduct qualitative analyses and studies to mitigate eventual negative impacts generated by our business. We have an ombudsman's office, 0800 customer service channels, Whatsapp, webchat, messenger, satisfaction surveys (NPS) and a complaints channel to interact with our public.

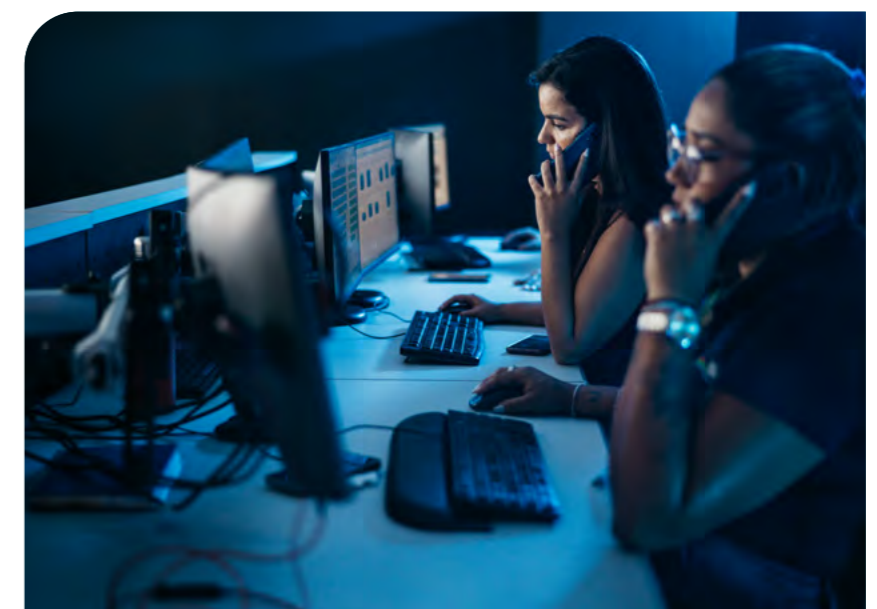
Investigations into complaints and potential irregularities or violations are carried out by an independent and qualified team, under the leadership of the Compliance, Risks and Audit Department.

The Whistleblowing Channel is available for internal and external stakeholders via Internet and telephone. Reports can be sent anonymously. The channel's management is independent and centralized in an external company, which ensures absolute secrecy and proper handling of each situation by senior management, without conflicts of interest.

Complaints that are considered serious and require a shared decision are forwarded to the Ethics Committee, composed of the Presidency, People Management, Legal and Com-

pliance departments. Based on the monitoring and study of these reports, the Company defines action plans along with the Operations Executive Board and related areas, to ensure the continuous improvement of our services and minimize the impacts caused in the locations where we provide services. In 2023, out of 575 reports received, 397 of them were classified as complaints. Of this total, 46% were classified as complaints that needed to be properly investigated; the remainder was classified as notifications. By the year's end, 21 complaints were under analysis, as well as 12 notifications. No reports of corruption were identified involving employees, members of senior management or governing bodies at Iguá, evidencing our commitment to integrity and compliance with anti-corruption policies. **GRI 205-3**

→ OUR CONTACTS
www.canaldedenuncia.com.br/igua/
0800 721 0784
 (from Monday to Friday, from 6:00 a.m. to 8:00 p.m.)



RELATIONSHIP WITH PUBLIC AUTHORITIES

GRI 3-3: Legal security (material topics)

The relationship with the public authorities (including the granting authority and the regulatory agency) complies with the policies of the Compliance area and the rules set out by our Governance. The Company also has a Policy on Relationship with Public Authorities, reiterating its commitment to transparency and ethics in all relations with this sector.



Risk Management

GRI 2-25, 2-26, 201-2

Climate change is one of the main challenges for us and for the entire sanitation sector

We are constantly identifying and mitigating risks related to our business and stakeholders. To this end, we are improving our analysis of risks and opportunities in six main areas: political, legal, regulatory, marketing, technological and reputational aspects, to structure preventive measures. Based on the mapping and qualification of risks, the business areas develop preventive and corrective actions to respond appropriately and effectively to mitigate the Company's risks.

Part of this mapping is the approach to climate change, considered one of the main challenges for the sanitation sector. Climate change unbalances the level of rainfall, causes extreme events (droughts and floods) and affects the quantity and quality of water available. All these factors can lead to water supply disruptions, as

well as higher costs to treat it in order to guarantee safety and potability.

Considering two climate scenarios from the Intergovernmental Panel on Climate Change (IPCC), we reach four horizons: very short term (up to 2030); short term (2030-2040); medium term (2040-2050) and long term (2050-2060). The study, with measurements for each of them, will be concluded in the first half of 2024.

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Institutional commitments GRI 2-28

Global Compact

Our commitment to the 2030 agenda has been reinforced since we joined the Global Compact in 2020. In 2022, we joined the +Water, Net Zero, Women-Led 2030 and 100% Transparency composing the 2030 Movement.

CEBDS

Since 2019, we have been members of the Brazilian Business Council for Sustainable Development (CEBDS), an institution that promotes sustainable development by liaising with governments and civil society, as well as disseminating the latest concepts and practices on the subject.

Trata Brasil Institute

We are members of the Trata Brasil Institute, a Civil Society Organization of Public Interest (SCIP), made up of businesses that seek advances in basic sanitation and protection of water resources in the country. Therefore, through our work in the sanitation sector, we contribute to improving the population's health and the country's water resources, delivering a service in line with our commitment to universal sanitation.

SGBC

We actively participate in the Forum on Innovation and Knowledge Management in the Sanitation Sector, promoted by the Brazilian Society of Knowledge Management (SGBC). Among the objectives of this group are to enable connections between the country's sanitation companies; to discuss the sector's main challenges imposed by the New Legal Framework for Sanitation; and to bring sanitation companies closer to the Brazilian and international innovation ecosystem.

ABCON SINDCON

Since 2019, we have been a member of the National Union of Private Concessionaires of Water and Sewerage Public Utilities, an entity that gathers Brazil's private operators to promote the universalization of sanitation in the country. Iguá's CEO in 2023, was elected chairman of ABCON SINDCON's Board of Directors, reinforcing the Company's leading role for the development of the sector in the country.

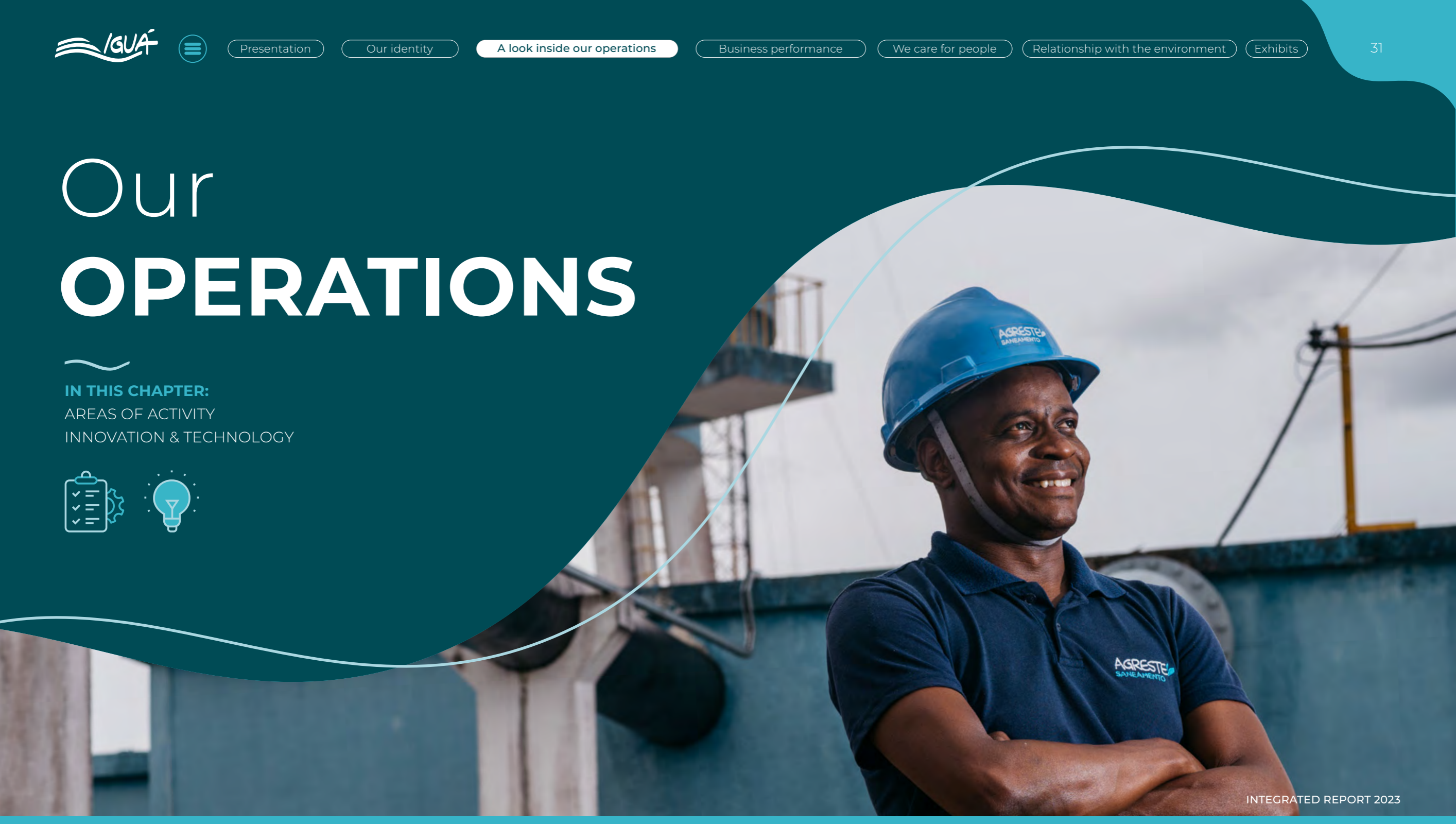


Our OPERATIONS

IN THIS CHAPTER:

AREAS OF ACTIVITY

INNOVATION & TECHNOLOGY





Our operations

We have invested heavily in expanding and modernizing water and sewage systems and improving services, creating a new reality for the country's sanitation sector. We present below our operations divided by state of operation:

São Paulo

Operation	Concession/PPP	Population served	Start	Duration	Remaining period
Águas de Andradina	Water and sewage full concession	57 thousand	2010	30 years	17 years
Águas de Castilho	Water and sewage full concession	21 thousand	2011	30 years	17 years
Águas Piquete	Water and sewage concession	14 thousand	2010	30 years	16 years
Atibaia Saneamento	Sanitary sewage PPP	143 thousand	2013	30 years	19 years
ESAP	Water and sewage full concession	13 thousand	2007	41 years	27 years
Sanessol	Water and sewage full concession	60 thousand	2008	30 years	14 years
SPAT Saneamento	Water PPP	4.2 million	2009	15 years	Until 01/2024

Mato Grosso

Operation	Concession/PPP	Population served	Start	Duration	Remaining period
Águas Alta Floresta	Water and sewage full concession	51 thousand	2002	30 years	9 years
Águas Canarana	Water and sewage full concession	22 thousand	2000	40 years	16 years
Águas Colíder	Water and sewage full concession	33 thousand	2002	30 years	8 years
Águas Comodoro	Water supply concession	21 thousand	2007	30 years	14 years
Águas Cuiabá	Water and sewage full concession	613 thousand	2012	39 years	27 years
Águas Pontes e Lacerda	Water and sewage full concession	45 thousand	2001	30 years	7 years

Paraná

Operation	Concession/PPP	Population served	Start	Duration	Remaining period
Paranaguá Saneamento	Water and sewage full concession	155 thousand	1997	48 years	21 years

Alagoas

Operation	Concession/PPP	Population served	Start	Duration	Remaining period
Agreste Saneamento	Water PPP	377 thousand	2012	30 years	18 years

Rio de Janeiro

Operation	Concession/PPP	Population served	Start	Duration	Remaining period
Iguá Rio	Concession for water distribution, sewage collection and treatment (Rio de Janeiro- regions of Barra and Jacarepaguá)	1.2 million	2022	35 years	34 years
	Water and sewage full concession (Miguel Pereira and Paty do Alferes)				

Santa Catarina

Operation	Concession/PPP	Population served	Start	Duration	Remaining period
Itapoá Saneamento	Water and sewage full concession	21 thousand	2012	30 years	19 years
Tubarão Saneamento ¹	Water and sewage full concession	106 thousand	2012	30 years	18 years

¹ On December 27, 2023, we concluded the sale of our stake in Tubarão Saneamento to Duane do Brasil. Iguá held 50% stake in the concession since 2017.

IGUÁ'S EQUITY INTEREST IN OPERATIONS GRI 2-2

- ▶ Itapoá Saneamento and ESAP: 50%
- ▶ Águas de Andradina and Águas de Castilho: 70%
- ▶ Sanessol: 90%
- ▶ Other operations: 100%

INDIRECT ECONOMIC IMPACTS **GRI 203-2**

We map the indirect impacts of our activities in order to take assertive initiatives with our public. Hence, we assess that we have positively generated indirect jobs, developed local suppliers, invested in education, attracted foreign investment, contributed to increasing human development indexes and reducing hospital admissions, and made donations to communities. On the other hand, we have identified that our activities can cause negative impacts on traffic and infrastructure, and eventual economic reliance of the municipality and the local community on the concessions, especially for those located in small municipalities.



INVESTMENTS IN INFRASTRUCTURE **GRI 203-1**

In 2023, we invested R\$31.6 million in three infrastructure projects at Iguá Rio:

- 1
Dry-weather collector to reduce the undue discharge of effluents currently underway, the work will last two years and aims to improve the community's quality of life and preserve the environment;
- 2
Combating losses to ensure regular supply during Guandu system downtime;
- 3
Start of the Barra ETE Retrofit, 26-month works to recover and modernize current station, enhancing the processes efficiency and the treated effluent quality.



AREAS OF ACTIVITY

GRI 3-3: sanitation universalization (material topic)

We believe that the evolution of our sanitation operations in Brazil can help preserve lives, decrease social inequalities and promote environmental protection. From this perspective, we invest in innovation and sustainability, which compose our business strategies to make our management more efficient and bolster the quality of the services we provide to the population.

We also invested +R\$ 546 million in the optimization and improvement of water supply, distribution and sanitary sewage systems in the locations where we operate, which have benefited more than 7 million people through:

- ▶ **8,772 km** of sewage collection system
- ▶ **4,983 km** of water distribution network
- ▶ **29** Water Treatment Stations (ETA)
- ▶ **46** Sewage Treatment Stations (ETE)

INVESTMENTS IN SANITATION INFRASTRUCTURE



Sewage

+ 89.10 km
of new sewage collection networks implemented.

9,779
new connections

21,900 new sewage savings



Water

+ 59.86 km
new water distribution networks

15,520
new connections

23,883
new water savings

Key operational deliveries in 2023

SÃO PAULO

Águas de Andradina

- ▶ 2.3 Km of new water distribution networks, 404 new connections and 404 water savings.
- ▶ 1.7 Km of new sewage collection networks, 450 new connections and 456 sewage savings.
- ▶ **Execution** infrastructure in the sewage treatment and pumping stations, renovation of the Jardim das Águas ERAT, and electromechanical improvements.

Águas de Castilho

- ▶ 152m of new water distribution networks, 79 new connections and water savings.
- ▶ 130m of new sewage collection networks, 62 new connections and sewage savings.
- ▶ **Installation** of reservoir filter, renovation of the operational headquarters, improvements in operational facilities and acquisition of equipment.

Águas Piquete

- ▶ 445m of new water distribution networks, 42 new connections and water savings.
- ▶ Six new connections and sewage savings.
- ▶ Completion of the hydraulic modeling project for the Washing Water Reuse System - SRAL and the Executive Project for the Treatment of Sludge generated by the Tabuleta ETA.

Atibaia Saneamento

- ▶ + 430m of new sewage collection networks.
- ▶ **Expansion** of the Estoril Sewage Treatment Station, construction of two new sewage pumping stations, decommissioning of the Cerejeiras Sewage Treatment Station, expansion of the Caetetuba sanitary sewage system.



Sanessol

- ▶ 1.6 km of new water distribution networks, 771 new connections and water savings.
- ▶ 479m of new sewage collection networks, 787 new connections and 796 sewage savings.
- ▶ **Adjustments** and improvements in reservoirs, sewage treatment and pumping stations.

ESAP

- ▶ 168m of new water distribution networks, 115 new connections and water savings.
- ▶ 316m of new sewage collection networks, 17 new connections and sewage savings.
- ▶ **Implementation of** Boturuna ETE, drilling of the new well, adjustments and improvements to the 'General Duplo Céu' system, works to replace the Piau trunk collector, ramping up the collection capacity of the sewage effluent generated by the system.

SPAT Saneamento

- ▶ **Improvements** in Taiaçupeba Water Treatment Station and the closure of Sludge 3 Cell.

MATO GROSSO

Águas Alta Floresta

- ▶ 761m of new water distribution networks, 552 new connections and water savings.
- ▶ 65 new connections and 68 sewage savings.
- ▶ **Elaboration** of basic and executive projects for the protection system against atmospheric discharges (SPDA), reservoirs revitalization, implementation of the by-pass system for the ETA, improvement of the Sewage Pumping Stations.

Águas Colíder

- ▶ 54km of new water distribution networks, 139 new connections and water savings.
- ▶ 90m of new sewage collection networks, 33 new connections and sewage savings.
- ▶ **Dragging** of the Carapá River and the out-flow areas elevation, electrical adjustments to the reservoir facilities, improvements to the sanitary sewage system.

Águas Canarana

- ▶ 380m of new water distribution networks, 492 new connections and water savings.
- ▶ **Elaboration** of basic and executive projects for the protection system against atmospheric discharges (SPDA), electrical installations and automation of the Goiás reservoirs EEAT.

Águas Comodoro

- ▶ 576m of new water distribution networks, 158 new connections and water savings.
- ▶ **Atmospheric discharge protection system (SPDA) projects**, renovations to the water treatment station, implementation of the treated water pressurizer (Booster).

Águas Pontes e Lacerda

- ▶ 438m of new water distribution networks, 620 new connections and water savings.
- ▶ 225m of new sewage collection networks, 391 new connections and sewage savings.
- ▶ **Elaboration** of basic and executive projects for the protection system against atmospheric discharges (SPDA), revitalization of reservoirs and the sewage pumping station, recovery of the lagoons slopes and readjustment of the preliminary sewage system.



Águas Cuiabá

- ▶ 2.8 km of new water distribution networks, 3,487 new connections and 6,938 new water savings.
- ▶ 43.4 Km of new sewage collection networks, 3,334 new connections and 10,639 sewage savings.
- ▶ **Consultancy project** for the sectorization of the central water supply system to reduce losses, enhance the Central System intake and the Água Sul water treatment station, paving plan, works in the region of the sewage treatment increase index (IITE) and works in Basin 08 of the Ribeirão do Lipa System, implementation of a new sewage pumping station, the 25 l/s Paiaguás EEE, implementation of two new operational units, namely: the 90 l/s Planalto EEE and the 30 l/s Nilce EEE, and completion of the works on the Ribeirão do Lipa System which serves the ETA (400l/s) and ETE (260l/s).

PARANÁ

Paranaguá Saneamento

- ▶ 4.3 km of new water distribution networks, 1,596 new connections and 1,619 new water savings.
- ▶ 16.4 Km of new sewage collection networks, 3,841 new connections and 4,060 new sewage savings.
- ▶ **Expansion** of the Emboguaçu system, increasing the flow rate by 85 l/s, totaling 165 l/s in this first stage, works on the Emboguaçu system, structural recovery of the Colônia Water Treatment Station, infrastructure works and operational improvements, works to extend the collection network, execution of a booster line, etc.

ALAGOAS

Agreste Saneamento

- ▶ **Intervention civil** works and refurbishment of the filters at the Arapiraca ETA, recovery of the Santa Fé farm road, revitalization of the lamellar system of the decanters at ETA 01 and ETA 02 in Morro do Gaia, acquisition of 9,874 water meters, helping to make the volumetric measurement of water consumed more effective.

RIO DE JANEIRO

Iguá Rio

Rio de Janeiro (município)

- ▶ 26.6 km of new water distribution networks, 4,342 new connections and 9,013 new water savings.
- ▶ 10.3 Km of new sewage collection networks, 455 new connections and 4,984 new sewage savings.
- ▶ **Revitalization** of the Water Pumping Stations, loss control and reduction, implementation of the water automation system, improvement project at Parada do Guandu, revitalization of the reservoirs and sewage pumping stations, maintenance works on the submarine sewage outfall, development of the dry weather collector system and its interconnection to the sanitary sewage system, works on the Barra da Tijuca lagoon complex, renovations to the sewage system, rehabilitation of the DN1200 sewage collection network, improvements to operational facilities and acquisition of equipment, investment in irregular areas.

Paty do Alferes

- ▶ 4.9 km of new water distribution networks, 297 new connections and 302 new water savings.
- ▶ 7km of new sewage collection networks, 58 new connections and 62 new sewage savings.
- ▶ **Revitalization** of the Water Treatment Stations in the municipality of Paty do Alferes, implementation of an automation system and improvements to the sanitary sewage system.

Miguel Pereira

- ▶ 26.6 km of new water distribution networks, 250 new connections and 284 new water savings.
- ▶ 10.3km of new sewage collection networks, 57 new connections and 63 new sewage savings.
- ▶ **Revitalization** of Water Treatment Stations, loss control and reduction, implementation of an automation system, implementation of improvements to the water supply and sanitary sewage system.

SANTA CATARINA

Itapoá Saneamento

- ▶ 8.9 km of new water distribution networks, 1,275 new connections and 1,410 new water savings.
- ▶ **Implementation** of the 1st Phase of the Itapoá ETE, adjustments and replacement of the macrometers at the Maria Catarinense Water Treatment Station.

Tubarão Saneamento¹

- ▶ 1.7 km of new water distribution networks, 901 new connections and 942 new water savings.
- ▶ 3.1 Km of new sewage collection networks, 223 new connections and 266 new sewage savings.
- ▶ **Execution works** of DN 150 sewage collection network and 600mm, in Basin 10.

¹ On June 30, 2023, the Company entered into a Stock Purchase and Sale Agreement and Other Covenants with Norte Saneamento S.A., to divest 11 concessions. On December 27, 2023, the sale of Tubarão (SC) concession to Duane do Brasil S/A has been concluded.

INNOVATION AND NEW TECHNOLOGIES GRI 3-3 (material topic)

The culture of innovation is part of our business model and contributes to our purpose of becoming the best sanitation company for Brazil. Since the onset of our activities, we have been committed to creating and using innovative solutions that can add efficiency and agility to our Company and to Brazil's sanitation sector. In this regard, we were pioneers in getting

closer to the startups ecosystem in the country. Such engagement delivered good results for Iguá which gained market awareness.

In 2023, we won first place in the Sanitation, Waste Management and Infrastructure category in the TOP Open Corps, a ranking that is a benchmark in the market, and of which we have been participating since 2020, and awards the leading corporations in open innovation with startups in the country.

We adopt and cultivate the assumption that innovation is a way to be better. With this in mind, we have incorporated initiatives into our day-to-day work which, when applied to administrative or operational activities, have resulted in cost savings, improved productivity, customer service, energy efficiency, conscious consumption and sustainability.

We are a benchmark for open innovation in the sector by engaging with the startup ecosystem in the country.




Our initiatives

We build innovation into our daily work practices and as a permanent growth strategy for Iguá. Below, we highlight the Company's main technology and innovation initiatives:

IGUÁ RIO

Iguá Lab project is the key strategy of open innovation. A pioneer in the country, it was developed to foster solutions and innovations that transform the sanitation sector, mainly supported by startups. From the connections set up with our partners and professionals within the startup ecosystem, we can contribute with interesting proposals to the sector's challenges. We want to drive a groundbreaking movement beyond the boundaries of our Company, giving consistency to the ecosystem and building a positive and lasting impact in Brazil. Today, the project operates continuously, driven by the challenges and opportunities prioritized by the Company's areas. This initiative is consolidated and is one of our Company's key drivers of innovation.

In 2023, our innovation funnel relied on 161 startups that underwent an initial assessment, 99 were connected to the areas, 22 were tested and nine contracts were signed.

In light of the difficulties in finding solutions for the sanitation sector, we are encouraging the search for potential partners to jointly with the Company access resources from the National Innovation System (SNI). In 2023, in partnership with a startup, we received

funds of R\$1,031,765.00 from Finep, Fapesp and SEBRAE to develop new technologies. We believe that this development strategy can lead to the advancement of projects with great technological impact and transform sanitation in the country.

INNOVATION FESTIVAL

Iguá's Innovation Festival aims at promoting, encouraging and recognizing those employees who dedicate themselves to develop groundbreaking initiatives. The proposal is to create a space for sharing practices, techniques and experiences to enhance and spread the culture of innovation.

The 2023 edition took place in the hybrid format, part of the public followed the activities online. The number of initiatives was surprising, as 128 projects and 130 best practices were submitted, of which 13 and 11 respectively were presented at the event, and three projects were awarded as winners. The initiative helps the Company to identify and develop cutting-edge solutions to challenges in different business areas, improving its operations, securing revenue and optimizing investments.



WATER DIGITALIZATION

We pursue to lift customer experience through digital, groundbreaking and data-driven solutions. The digitalization of water allows the previously separate operations to be carried out together by a system that takes care of hydraulics, data analysis and computing. A partnership with international institutions to support techsurvey work and the development of new technologies enables greater initiatives focused on operating efficiency, cost savings and improved service quality.

As a result of digitalization, we have implemented two ecosystems to improve the customer experience: Digi Iguá, an application with all the digital relationship services with the Company, and Salesforce CRM, to drive digital transformation in our service processes.

FLUXX

Iguá's business unit concerned with remote measurement and IoT (Internet of Things). Thanks to the excellence of the services provided by the unit, today we are the sanitation company with the largest number of smart meters in relation to the number of customers served.

We have also devised a solid measurement management process, allowing us to prioritize the assets requiring preventive maintenance, assess the technologies that best suit the customer's profile and the opportunities for cutting costs and boosting revenue.

This technological solution contributes to a fairer tariff for customers by allowing them to control their own consumption through daily monitoring of the volume spent, as well as being able to detect internal leaks in properties to reduce bills and water loss.

INNOVATION AMBASSADORS

Responsible for disseminating the culture and good practices within the units, the innovation ambassadors are allies in identifying challenges, limitations and opportunities for innovation in different areas of the Company. They help to strengthen in-house communication on this topic, sharing learning and being a reference and support for their colleagues. This community began in 2021 with seven members. In 2022, this community increased to 22 members and, in 2023, joining forces with Transformation, now consolidates 28 collaborators.



PLUMBERS COMPETITION

In 2023, the Innovation Festival also featured the plumbers' competition, a creative contest to promote operating efficiency. Divided into two categories, each of Iguá's operating units sent a representative to the test, which consisted of simulating a water connection and a sewer unblocking. The winner was the competitor who executed the tasks in the shortest time and with the highest quality, in accordance with Iguá's safety standards and procedures.



Business PERFORMANCE

IN THIS CHAPTER:
FINANCIAL RESULTS





FINANCIAL RESULTS

GRI 3-3 Capital structure, profitability and leverage (material topic)

We consolidated the new strategy in 2023 to focus on large-sized assets investments. Therefore, we kicked off the process to divest 11 small and medium-sized concessions to optimize our portfolio. Since the opening of the sanitation market with the approval of the New Legal Framework for the sector in 2020, several opportunities have emerged for companies in light of a scenario of new public-private partnerships (PPP) and concessions.

To this end, we constantly monitor economic and market conditions to support financing decisions, guaranteeing the allocation of resources in line with our growth and risk management guidelines, thus ensuring compliance with short-, medium- and long-term obligations. Our investments are made responsibly and using equity and debt capital. Our capital structure is secure to meet our contractual obli-

gations and to make necessary interventions, and this performance generates positive financial, operational and reputational results.

With a seamless approach that ensures effective management in line with the strategies of the business plan, our Financial Executive Board encompasses the Financial and Investor Relations Executive Board, as well as the Controlling and Strategy Executive Board. The first is responsible for financial management, fundraising, capital structuring, debt management and relationships with financial institutions, including investor relations through institutional materials and communication of results. The second works on financial planning, financial modeling for value creation, the budgetary process, analysis of new projects and monitoring the business units' results.

Our performance GRI 2-4

We ended 2023 with direct economic value generated in revenues of R\$2.51 billion and R\$ 1.39 billion in inputs acquired from third parties. The economic value distributed for payment of employees' salaries and benefits totaled R\$273.8 million, for payments to capital providers and third-party capital remuneration totaled R\$1.10 billion. For return on equity of non-controlling shareholders, the amount came to R\$1.2 million. The controlling shareholders were not remunerated due to losses recorded in the year. Payment of taxes, fees and contributions came to R\$65 thousand for states and R\$969 thousand for municipalities.

Direct economic value generated (R\$) GRI 201-1

	2021	2022	2023
Value-added statement revenues	1,105,658	2,140,387	2,514,375

Economic value distributed¹ (R\$ '000)

Distributed	2021	2022	2023
Operating expenses	710,283	1,264,812	1,390,491
Employee salaries and benefits	132,555	228,713	273,798
Payments to capital providers	389,838	1,141,594	1,100,344
Return on equity of non-controlling shareholders	1,052	981	1,159
Investments in community ²	468,484	513,093	1,738
Total	1,702,212	3,149,193	2,767,530

¹ The Company did not report economic value retained.

² In 2023, Iguá's community investments saw a significant change compared to 2022. This is due to the change in investments categorization, which now considers only social projects.



Financial Highlights (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Net operating revenue	1,058,152	2,072,156	97.5%	2,343,954	13.1
Total costs	(722,455)	(1,412,828)	95.8%	(1,557,081)	10.2
Gross profit	335,697	659,328	101.2%	786,873	19.2
Operating expenses	(238,317)	(449,098)	88.4%	(439,920)	-2.0
Other operating income (expenses)	2,528	454	-82.0%	26,096	5,648.0
Equity accounting	7,383	7,057	-4.4%	11,233	59.2
Operating income before financial result	107,291	217,741	117.9%	384,282	76.5
Net financial result	(244,887)	(982,463)	301.1%	(969,295)	-1.3
Result before taxes	(137,596)	(764,722)	443.9%	(585,013)	-23.5
Income tax/social contribution	142,272	154,824	14.7%	203,355	31.3
Result from continued operations	4,676	(609,898)	-12,617.0%	(318,658)	-37.4
Loss from discontinued operation	(52,476)	(1,184)	-97.7%	0	-100.0
Net income (loss) for the year	(47,800)	(611,082)	1,126.9%	(318,658)	-37.5

NET OPERATING REVENUE

Revenue from sanitation and other services in the period totaled R\$2,346.6 million in 2023, 13.2% higher than in 2022. Major changes were due to:

- ▶ **15.6%** higher water revenues in the year-on-year comparison;
- ▶ Revenue from sewage services moved up **22.6%** in 2023, also representing the Company's advance in extending services to the population; and
- ▶ A **6.5%** growth in year-to-date revenue from other services, mainly driven by higher service revenue from the Rio de Janeiro operation.

R\$ 2.3 billion

of net operating revenue, 13.1% higher than in 2022

Consolidated net revenue (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Water services	214,255	968,020	198.6%	1,119,217	15.6
Sewage services	98,145	676,348	326.6%	829,222	22.6
Other services	8,922	255,216	24.4%	271,750	6.5
(=) Sanitation and services revenue	321,322	1,899,584	176.1	2,220,189	16.9
Construction	335,936	486,225	4.4%	471,711	-3.0
Deductions	(64,507)	(313,653)	190.1%	(347,946)	10.9
(=) Total net revenue	592,751	2,072,156	98.2%	2,343,954	13.1

Revenue breakdown

Net revenue - Rio de Janeiro ¹ (R\$ '000)	2022	2023	Chg. % 2022-2023
Water services	603,722	701,194	16.1
Sewage services	482,016	608,757	24.5
Other services	3,951	21,151	435.3%
(=) Sanitation and services revenue	1,096,690	1,331,102	21.4
Construction	158,554	243,217	53.4
Deductions	(192,492)	(215,292)	11.8
(=) Total net revenue	1,062,751	1,359,027	27.9

¹ Iguá Rio started its operations on February 7, 2022.

Net revenue - Cuibá (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Water services	214,255	237,943	11.1%	275,578	15.8
Sewage services	98,145	118,293	20.5%	140,063	18.4
Other services	8,922	10,676	19.7%	20,818	95.0
(=) Sanitation and services revenue	321,322	366,912	14.2%	436,459	19.0
Construction	335,936	228,482	-32.0%	190,667	-16.6
Deductions	(64,507)	(72,077)	11.7%	(82,939)	15.1
(=) Total net revenue	592,751	523,317	-11.7%	544,187	4.0

Net revenue - Paranaguá (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Water services	51,813	59,694	15.2%	65,463	9.7
Sewage services	27,243	31,477	15.5%	36,710	16.6
Other services	2,038	1,733	-15.0%	4,314	148.9
(=) Sanitation and services revenue	81,094	92,904	14.6%	106,487	14.6
Construction	57,882	47,045	-18.7%	43,976	-6.5
Deductions	(10,375)	(11,348)	9.4%	(12,200)	7.5
(=) Total net revenue	128,601	128,601	0.0%	138,263	7.5

Net revenue - PPPS (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Other services	150,961	231,536	23.2%	216,851	-6.3
(=) Sanitation and services revenue	150,961	231,536	23.2%	216,851	-6.3
Construction	88,030	19,602	47.0%	(30,111)	-253.6
Deductions	(22,197)	(23,446)	12.2%	(20,417)	-12.9
(=) Total net revenue	216,794	227,692	11.6%	166,323	-27.0

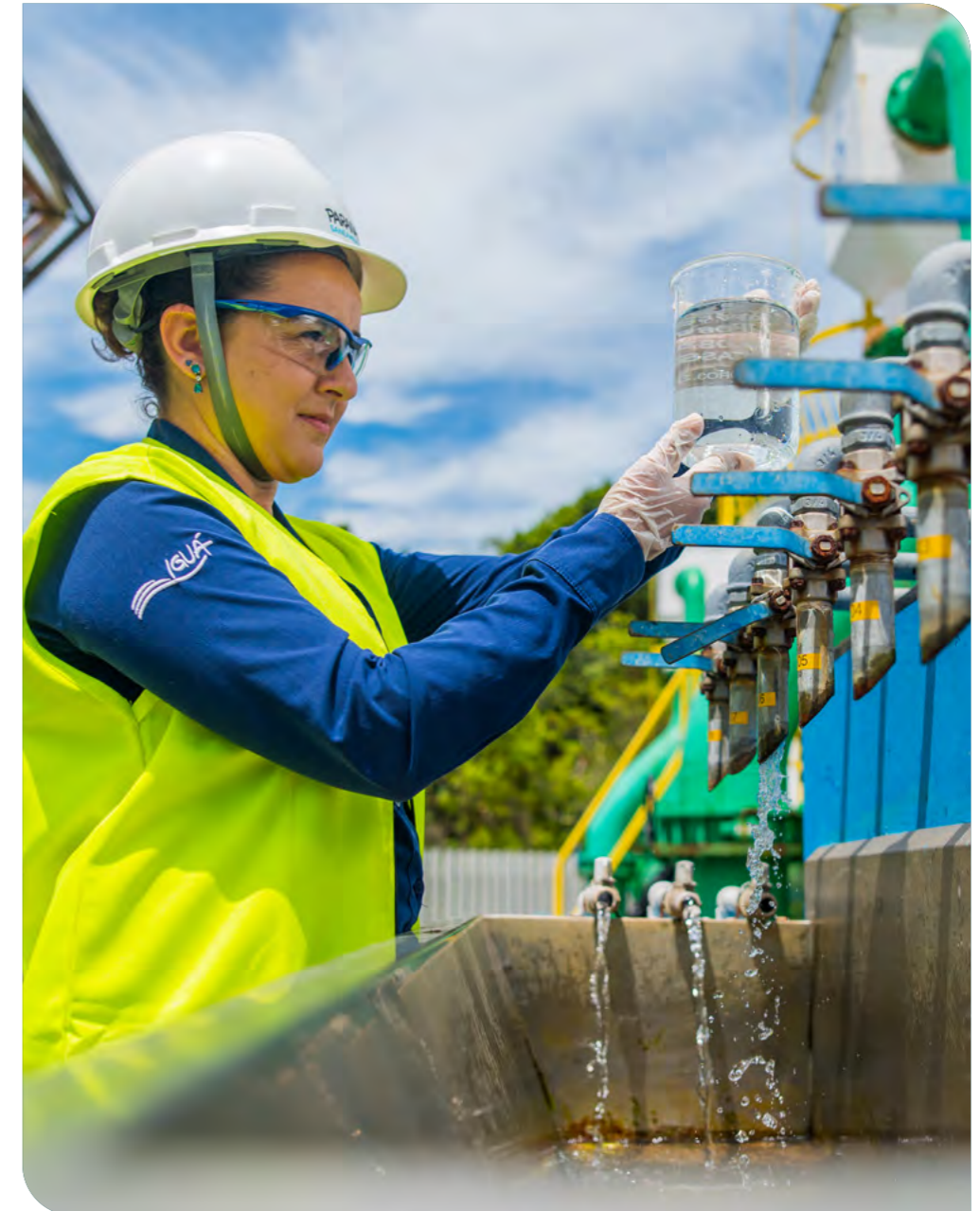
Net revenue - other concessions (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Water services	58,158	66,661	14.6%	76,982	15.5
Sewage services	33,159	37,561	13.3%	43,692	16.3
Other services	6,314	7,319	15.9%	8,616	17.7
(=) Sanitation and services revenue	97,631	111,542	14.2%	129,290	15.9
Construction	34,717	32,542	-6.3%	23,962	-26.4
Deductions	(12,342)	(14,290)	15.8%	(17,098)	19.7
(=) Total net revenue	120,005	129,794	8.2%	136,154	4.9

COSTS AND EXPENSES

Costs and expenses went up R\$135.1 million, or 7.2% higher than the same period last year. Below, the breakdown of costs and expenses:

- ▶ **Personnel expenses:** R\$306.9 million or a 20.0% year-on-year increase, mainly due to higher healthcare plan costs, impacted by higher average inflation in the period, besides the payment of collective wage agreement. It is worth noting that Iguá Rio's full operations started in February 2022, which resulted in a lower comparative basis for the year;
- ▶ **Contractors services:** R\$209.3 million, down by 0.1% from 2022, reflecting the contractual review and adjustment, after initial mobilization of Iguá Rio's operations;
- ▶ **Electricity:** R\$74.6 million, a 2.0% decrease compared to the previous cycle, on the back of gains in migration to the free market, as well as energy efficiency projects which have been implemented;
- ▶ **Other costs:** R\$541.2 million, up 3.5% from 2022.

Costs and expenses (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Personnel	(151,120)	(255,859)	69.3%	(306,919)	20.0
Contractors services	(99,845)	(209,527)	109.9%	(209,284)	-0.1
Electricity	(45,966)	(76,093)	65.5%	(74,559)	-2.0
Other costs	(85,181)	(523,061)	514.1%	(541,217)	3.5
Subtotal	(382,112)	(1,064,540)	178.6%	(1,131,979)	6.3
Amortization and depreciation	(100,015)	(280,546)	180.5%	(333,477)	18.9
Subtotal	(482,127)	(1,345,086)	179.0%	(1,465,456)	8.9
Construction costs	(476,948)	(516,840)	8.4%	(531,545)	2.8
Total	(959,075)	(1,861,926)	94.1%	(1,997,001)	7.3



FINANCIAL RESULT

Financial result went down R\$13.2 million from previous year. Financial income shrank 16.9% (R\$29.0 million). Financial expenses came to R\$1,112.2 million, down by R\$42.2 million (3.7%) year-on-year.

EBITDA AND ADJUSTED EBITDA EXCLUDING OTHER EFFECTS

Pursuant to CVM Instruction No. 527/2012, the IFRS EBITDA of 2023 totaled R\$717.8 million, up by R\$ 219.5 million.

Financial result (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Financial income	155,620	171,969	11.1%	142,937	-16.9
Financial expenses	(400,507)	(1,154,432)	188.2%	(1,112,232)	-3.7
Financial result	(244,887)	(982,463)	299.7%	(969,295)	-1.3

	2021	2022	2023
Net income (loss) for the year	(59,347)	(611,082)	(381,658)
(+) Taxes on income	(142,690)	(154,824)	(203,355)
(+) Net financial	245,778	982,463	969,295
(+) Amortization / depreciation	100,015	280,546	333,477
Ebitda	143,756	497,103	717,759
Result from discontinued operations and other adjustments ¹	52,476	(1,184)	0
Adjusted Ebitda CVM	91,280	498,287	717,759

¹ The amounts reported in result from discontinued operations and other adjustments are linked to a labor contingency relating to the Company's former controlling shareholder and the result from Guaratinguetá discontinued operation.



R\$ 717.8
million

of Ebitda in 2023, up by 45% from previous year

ADJUSTED EBITDA RESULT

The Adjusted Ebitda excluding other effects totaled R\$869.4 million. The Adjusted Ebitda margin was 42.5%. We point out that the Adjusted Ebitda is a non-accounting measurement, and the Company shall inform its criteria pursuant to CVM Instruction No. 156/2022: Elimination of effect from non-recurring revenue and expenses (including the accounting effects from impairment, or reversal of asset impairment), if any.

In addition, to better reflect the Company's cash generation, we believe it is important to disregard other effects as well, namely:

- ▶ Elimination of effect from non-recurring revenue and expenses (including the accounting effects from impairment, or reversal of asset impairment), if any.
- ▶ **Inclusion of non-consolidated entities:** addition of proportional EBITDA percentage of the Company's entities not consolidated in the financial statements (Castilho and Andradina -70%, and Tubarão and Itapoá - 50%).
- ▶ **ICPC 01:** exclusion of effects generated by the adoption of ICPC 01, referring to the disregard of construction revenues and costs, as well as the recording of financial asset);
- ▶ **Other Effects:** accounting effects from excluding the adoption of CPCs 47 and 48.

	TOTAL (IFRS) (R\$ '000)			ADJUSTMENTS (R\$ '000)			TOTAL ADJUSTED (R\$ '000)		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Net revenue	1,045,381	2,072,156	2,343,954	(344,509)	(383,400)	(297,702)	700,872	1,688,756	2,046,252
Total cost	(720,758)	(1,412,828)	(1,557,081)	378,714	443,098	440,409	(342,044)	(969,730)	(1,116,672)
Gross profit	324,623	659,328	786,873	34,205	59,699	142,707	358,828	719,027	929,580
Operating expenses	(228,406)	(441,587)	(402,591)	18,678	36,413	(57,489)	(209,728)	(405,174)	(460,080)
Net financial	(245,778)	(982,463)	(969,295)	202,939	5,973	(5,795)	(42,839)	(988,436)	(975,090)
Result before income tax and social contribution	149,561	(764,722)	(585,013)	255,822	90,139	79,423	106,261	(674,583)	(505,590)
(+) Amortization / depreciation	100,015	280,546	333,477	56,066	55,119	66,410	156,081	335,665	399,887
(+) Net financial	245,778	982,463	969,295	(202,939)	5,973	5,795	42,839	988,436	975,090
Ebitda	196,232	498,287	717,759	108,949	151,231	151,628	305,181	649,518	869,387
Other adjustments	52,476	(1,184)	0	52,476	1,184	0	0	0	0
Adjusted Ebitda¹	143,756	497,103	717,759	161,425	152,415	151,628	305,181	649,518	869,387
Ebitda margin	13.8%	24.0%	30.6%	-	-	-	43.5%	38.5%	42.5%

¹ The amounts reported in result from discontinued operations and other adjustments are linked to a labor contingency relating to the Company's former controlling shareholder and the result from Guaratinguetá discontinued operation.

INDEBTEDNESS

The Company ended the year with long-term 99% indebtedness, corresponding to 11.52 years. The average term is influenced by maturity of the second issue of Iguá Rio's debentures (amount of R\$3.8 billion), in 2025.

INDEBTEDNESS (R\$ '000)	2021	2022	Chg. % 2021-2022	2023	Chg. % 2022-2023
Gross debt	4,994,787	6,461,417	29.4%	7,138,052	10.5%
(-) Cash and financial investments	(639,951)	(847,713)	34.1%	(962,752)	13.6%
Net debt	4,362,836	5,613,704	28.7%	6,175,300	10.0%
Adjusted Ebitda (12 months)	305,181	649,518	112.8%	869,387	33.9%
Net debt/Adjusted Ebitda	14.3x	8.6x	-	7.1x	-

Financial support received from the government GRI 201-4

In 2023, we received financial support from the Brazilian government totaling R\$7.8 million, as benefits and tax credits.

Delinquency

Em 2023, Iguá registered a positive performance in the delinquency rate due to the continuity of the new collection strategy designed in 2021, which delivers solid results. With the collection rule revision, a culture of cash generation reducing receivables average term and

actions aimed at regularizing payment, 2023 registered a default rate of 0.66% compared to 3.5% in 2020; 4.92% in 2021; and 1.38% in 2022. Comparative indexes exclude Iguá Rio, which started its operations in February 2022. Including Iguá Rio, delinquency indexes are 4.11% in 2023, versus 9.13% in 2022.

Note: the amounts referring to 2021 and 2022 were restated, in compliance with the best practices and adhering to the accounting standards to which the Company is subject.



We care for **PEOPLE**

IN THIS CHAPTER:

VALUING OUR PEOPLE

OCCUPATIONAL HEALTH AND SAFETY

SUPPLIER RELATIONSHIP

CUSTOMER RELATIONSHIP

COMMUNITIES RELATIONSHIP





VALUING OUR EMPLOYEES

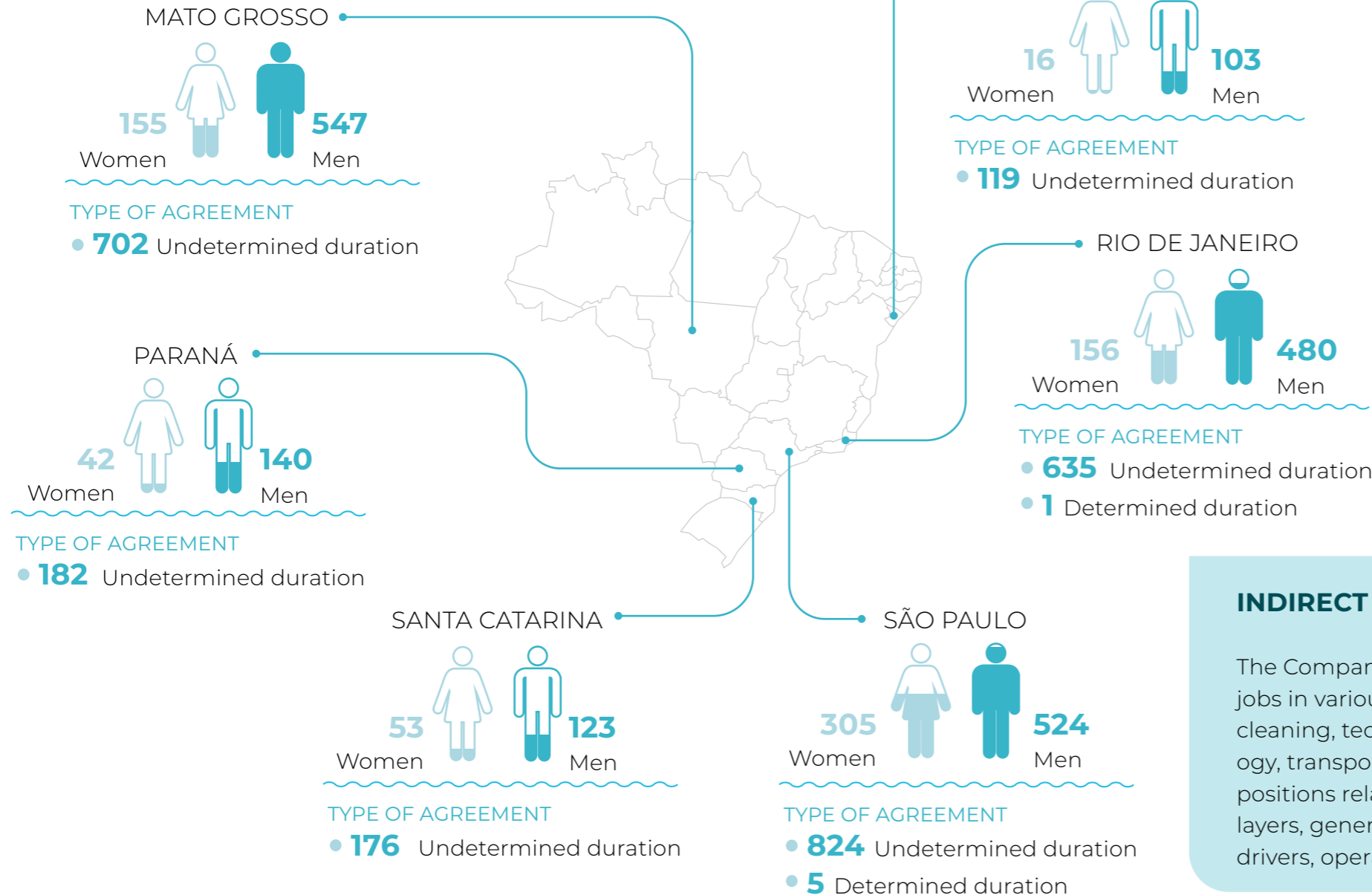
The success is the sum of all talents. We spare no effort to ensure that every team member knows our values and develops fully through continuous training.

For us, good water management means, first and foremost, investing in people. Valuing human beings is part of our business strategy and is truly effective in our relationship with our employees. We believe that the future will require talents who are able to drive forward the sustainable development agenda for the treated water and sewage services sector. To achieve this, we have built an environment of trust and high performance, encouraging employees to play a leading role in our purpose to be Brazil's best sanitation company.

2023 was a year of consolidation for the People Management area, with actions focused on the Company's strategic pillars, process improvement and standardization. We ended the cycle with 2,644 employees (5.25% more than in 2022), 99.21% of them are covered by collective bargaining agreements. **GRI 2-30**

Employees by region, type of employment agreement and gender^{(1) (2)}

GRI 2-7



TOTAL

MEN

- **1,917**

WOMEN

- **727**

TYPE OF AGREEMENT

- **2,638** Undetermined duration
- **6** Determined duration

¹ In 2023, Iguá started to breakdown the indicator by region and gender. In 2022, the data reported was total, 2,512 employees (1,826 men and 686 women).

² The data reported includes Tubarão Saneamento's employees (SC). On December 27, 2023, Iguá concluded the sale of its 50% stake held in this concession since 2017.

INDIRECT EMPLOYMENT GRI 2-8

The Company has contributed to generate 1,909 indirect jobs in various areas, such as construction, conservation and cleaning, technical and specialized consultancies, technology, transportation and equipment operation. The main positions related to these activities are: servants and bricklayers, general service assistants, doormen, security guards, drivers, operators and plumbers.

Employees by type of employment agreement and gender¹ GRI 2-7

Type of employment	2023		
	Men	Women	Total
Determined duration	4	2	6
Undetermined duration	1,913	725	2,638
Total	1,917	727	2,644

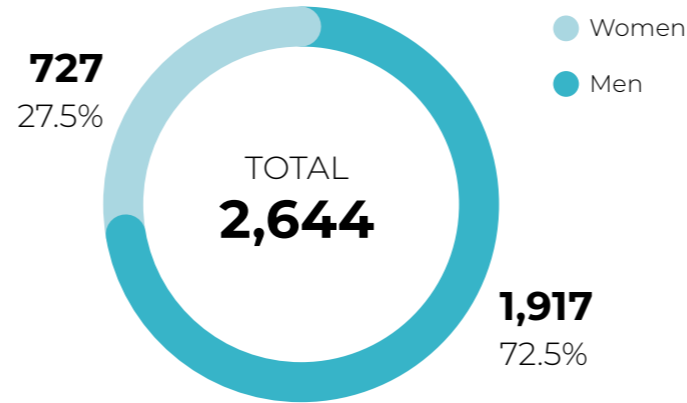
¹ The indicator started to be broken down in 2023, as an improvement process to comply with GRI standards.

Employees by type of employment and region¹ GRI 2-7

Type of employment	Full-time employment	
	2022	2023
Alagoas	116	119
São Paulo	760	829
Mato Grosso	708	702
Paraná	183	182
Santa Catarina	162	176
Rio de Janeiro	583	636
Total	2,512	2,644

¹ The indicator started to be broken down in 2023, as an improvement process to comply with GRI standards. For total counting of workforce, the Company opted for including only full-time workers, excluding trainees and apprentices.

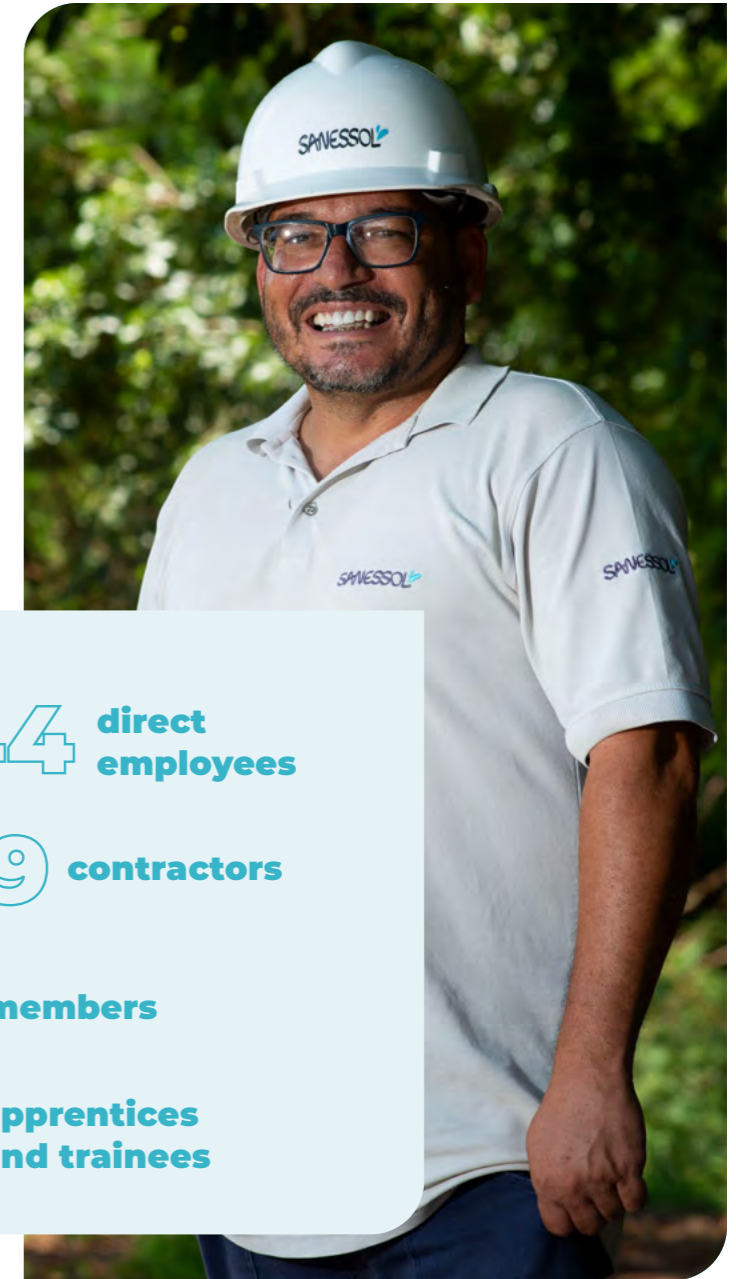
Employees by type of employment agreement and gender¹ GRI 2-7



¹ The Company does not have part-time working hours.

4,684 jobs created

- 2,644 direct employees
- 1,909 contractors
- 7 board members
- 124 apprentices and trainees





New employee hires, employees dismissed and turnover, by age group¹ GRI 401-1

By age group	2021			2022			2023		
	Total employees	Turnover rate	Total employees	Turnover rate	Total employees	Hires	Dismissals	Turnover rate	
Under 30 years old	565	0.38	688	0.41	692	289	165	0.33	
Between 30 and 50 years old	1,324	0.26	1,636	0.33	1,750	399	357	0.22	
Above 50 years old	142	0.19	188	0.33	202	32	42	0.18	
Total	2,031	0.29	2,512	0.35	2,644	720	564	0.24	

¹ In 2023, out of total of 564 dismissals, 48% were voluntary and 52% were involuntary. In 2022, the same proportions were maintained, however with a total number of 609 dismissals.

New employee hires, employees dismissed and turnover, by region¹ GRI 401-1

Region	2021		2022		2023			
	Total employees	Turnover rate	Total employees	Turnover rate	Total employees	Hires	Dismissals	Turnover rate
Alagoas	116	0.83	116	0.13	119	21	18	0.16
São Paulo	575	0.73	760	0.34	829	226	167	0.24
Mato Grosso	684	0.74	708	0.26	702	148	143	0.21
Paraná	193	0.80	183	0.29	182	47	53	0.27
Santa Catarina	158	0.69	162	0.32	176	49	12	0.17
Rio de Janeiro	304	0.50	583	0.54	636	229	171	0.31
Total	2,030	0.29	2,512	0.35	2,644	720	564	0.24

¹ The figures reported include 135 employees from Tubarão (SC), in December/2023.

New employee hires, employees dismissed and turnover, by gender GRI 401-1

Gender	2021		2022		2023			
	Total employees	Turnover rate	Total employees	Turnover rate	Total employees	Hires	Dismissals	Turnover rate
Men	1,500	0.27	1,826	0.36	1,917	522	414	0.24
Women	531	0.34	686	0.33	727	198	150	0.24
Non-binary	-	-	-	-	-	-	-	-
Total	2,031	0.29	2,512	0.35	2,644	720	564	0.24



REMUNERATION AND BENEFITS

GRI 2-19, 2-20

To value and retain our talents, our Remuneration department is responsible for analyzing the competitiveness of the total remuneration package offered to our employees through salary surveys with consulting firms. The proposed changes are still subject to approval, in accordance with the total remuneration policy. Our variable remuneration package for management, including the Board of Executive Officers, is based on achievement metrics defined according to the Company's strategic goals which envisage sustainability targets.

We offer our employees a benefits package that is compatible with what is offered by companies in the market, such as: parental leave; food/meal vouchers and a healthcare plan, dental plan, life insurance, among others. We do not have temporary or part-time staff, so the benefits are extended to those who work with us full-time. **GRI 201-3, 401-2**

Parental leave¹ **GRI 401-3**

2023

Employees entitled to take leave from work	men	1,917
	women	727
Employees who took leave from work	men	66
	women	46
Employees who returned to work, during reporting period, after the end of leave	men	62
	women	34
Employees who returned to work after leave and remained employed 12 months after returning to work	men	62
	women	34
Rate of return	men	100
	women	100
Rate of retention	men	55.2
	women	40.0

¹ Dismissals totaled 15 employees, of which seven were involuntary and eight were voluntary.

SELECTION PROCESS

We review the stages of the selection process and reinforce our commitment to communicating with candidates. Since the vacancy is first advertised, we start to include more detailed information about Iguá. We are present on the vast majority of the available channels, from the 'Work with us' page to LinkedIn, Indeed, Glassdoor, Facebook groups, among others. With a special focus on recognizing the candidate's potential already during the interview, we train our recruitment professionals with specific techniques.

DEVELOPMENT AND PERFORMANCE

GRI 404-3

In 2023, we maintained the Performance and Development Cycle, allowing employees to act effectively on their professional performance based on ongoing reviews. According to the Short-Term Incentive Program (ICP) and the Profit Sharing Program (PPR), 100% of eligible employees were evaluated by their managers, accounting for 87.9% of all active employees in December 2023.

WOMEN IN SELECTION PROCESSES

In our selection processes, the inclusion of a woman in the group of three final candidates for a vacancy is mandatory, so that the manager always has the opportunity to interview at least one woman.



Percentage of employees receiving regular performance reviews by employee category¹ (%)

GRI 404-3

	2023		
	Men	Women	Total
Senior management	90.3	100	92.1
Management	91.5	89.3	90.6
Technicians	91.7	91.2	91.5
Operational	85.9	84.6	85.7
Total	87.7	88.4	87.9

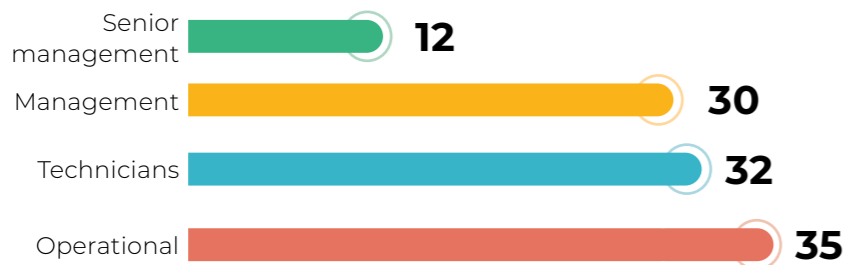
¹ The indicator started to be broken down in 2023, as an improvement process to comply with GRI standards.

TRAINING AND EDUCATION

GRI 404-1, 404-2

During 2023, our employees underwent a total of 112,505 hours of training, either in person or online. The average number of hours of training for male employees was 37 hours and for female employees 21 hours. H2ON University is our important tool for offering customized courses and optimizing the learning process, meeting the business demands. The aim is to train, align and engage employees to drive the strategy forward, contributing to the safety and efficiency of our operations, with social, environmental and behavioral responsibility.

Average hours of training by employee category¹ GRI 404-1



¹ The indicator started to be broken down in 2023, as an improvement process to comply with GRI standards. All employees who underwent any training during the reporting period were considered, even if they were no longer active in the base in December/2023. The trainee/apprentice category had an average of 23 hours of training per employee in 2023.

CUIABÁ'S EMPLOYEES RETURN TO THE CLASSROOM

In 2023, 30 Águas Cuiabá employees began a course on digital literacy and Portuguese language improvement developed by SESI in Mato Grosso. This groundbreaking initiative's mission is to provide educational opportunities and raise the level of education of the Company's workers. After completing the first phase of their studies, employees will be ready to join SESI's Youth and Adult Education (EJA) classes and thus earn their high school diploma.





Diversity & Inclusion

GRI 405-1, 405-2, 3-3: Diversity, equality, inclusion and respect for human rights (material topic)

We want to be more inclusive, diverse and equitable, and to be recognized by our employees as a company that respects diversity in all its forms. In this regard, we have drawn up a strategic Diversity, Equality and Inclusion (DE&I) plan, based on a study developed with specialized consultants and on in-house research. The plan aims at boosting our initiatives related to the topics and sets targets for the implementation of actions.

To ramp up our female employees' careers, we are signatories to the Global Compact's Women-Led 2030 movement. We also encourage applications from Black, PwD, LGBTQIAPN+, 50+ professionals and other social groups in our selection processes. Currently, the percentage of Black professionals in leadership positions is 20%, a proportion that has been increasing with the adoption of selection and hiring policies.

Percentage of individuals within the organization's governance bodies by gender (%) **GRI 405-1**

Board of Directors	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Nº. of members	5	2	7	5	2	7	5	2	7
Percentage of members	71	29	100	71	29	100	71	29	100

Percentage of individuals within the organization's governance bodies by age group¹ GRI 405-1

	2022		2023	
	Number	Percentage	Number	Percentage
Board of Directors				
Under 30 years old	0	0	0	0
30-50 years old	7	100	5	71
Over 50 years old	0	0	2	29
Total	7	100	7	100

¹ The indicator started to be broken down in 2022, for this reason, there is no track record in 2021.

Percentage of employees per employee category and gender¹ GRI 405-1

	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Senior management									
No.	-	-	-	-	-	-	31	7	38
Percentage	69	31	100	79	21	100	82	18	100
Management									
No.	-	-	-	-	-	-	117	75	192
Percentage	70	30	100	70	30	100	61	39	100
Technicians									
No.	-	-	-	-	-	-	447	352	799
Percentage	51	49	100	50	50	100	56	44	100
Operational									
No.	-	-	-	-	-	-	1,322	293	1,615
Percentage	82	18	100	81	19	100	82	18	100
Total									
Number	1,500	531	1,831	1,826	686	2,512	1,917	727	2,644
Percentage	74	26	100	73	27	100	72.5	27.5	100

¹ Women holding 36% of leadership positions (including senior management and management categories).



Percentage of employees per employee category and age group¹ GRI 405-1

	2023	
	Number	Percentage
Senior management		
Under 30 years old	0	0
30-50 years old	32	84.2
Over 50 years old	6	15.8
Total	38	100
Management		
Under 30 years old	16	8.3
30-50 years old	163	84.9
Over 50 years old	13	6.8
Total	192	100
Technicians		
Under 30 years old	221	27.7
30-50 years old	541	67.7
Over 50 years old	37	4.6

	2023	
	Number	Percentage
Operational		
Total	799	100
Under 30 years old	455	28.2
30-50 years old	1,014	62.8
Over 50 years old	146	9.0
Total	1,615	100
Under 30 years old	692	26.2
30-50 years old	1,750	66.2
Over 50 years old	202	7.6
Total	2,644	100

¹ The indicator started to be broken down in 2023, as an improvement process to comply with GRI standards. For previous years, the Company only relied on total headcount: 2021 (1,831) and 2022 (2,512).

Percentage of individuals of minority and/or vulnerable groups within the organization's governance bodies **GRI 405-1**

	2021		2022		2023	
	N°	%	N°	%	N°	%
Minority/ vulnerable group within governance bodies	2	29	2	29	2	29
It only considers women composing the Board of Directors	2	29	2	29	2	29
Total	2	29	2	29	2	29

Employees of minority groups, by employee category¹ (%) **GRI 405-1**

	2023				
	Black	%	LGBTQIA+ ²	PwD	%
Senior management	4	10.53	0	0	0
Management	40	20.83	0	1	0.52
Technicians	292	36.55	0	7	0.88
Operational	1,002	50.60	0	36	2.23
Total	1,338	50.60	0	44	1.66

¹ The indicator started to be broken down in 2023, as an improvement process to comply with GRI standards.

² We do not have data available by employee category, but according to DE&I survey conducted in February 2023, 8% of employees declared themselves LGBTQIA+.



Ratio of basic salary and remuneration of women to men by employee category¹ **GRI 405-2**

	2023	
	Basic salary (R\$)	Remuneration (R\$)
Senior management		
Women vs. men ratio	0.93	0.95
Management		
Women vs. men ratio	0.93	0.94
Technicians		
Women vs. men ratio	1.00	0.98
Operational		
Women vs. men ratio	1.04	0.97

¹ All operating units were taken into account when calculating the indicator. The indicator was broken down in 2023 as an improvement process to comply with GRI standards. The amounts reported include the employee's choice as to whether or not to join the benefits package offered by the Company, which is reflected in remuneration and can lead to eventual differences in salary and remuneration ratios between men and women. Until 2022, Iguá published the gender pay gap in its remuneration figures.



OCCUPATIONAL HEALTH AND SAFETY

GRI 3-3: employee health, safety and well-being (material topic)

Just as important as being one of Brazil's largest companies in the sanitation sector is taking care of everyone who chooses to embark on this journey with us. We strive to ensure that our team is always well, and putting people first is also recognizing the relevance of the health and safety areas in the company. All the people composing our team are covered by an occupational health and safety management system, which abides by laws, the International Labor Organization (ILO) conventions, Ministry of Labor standards (NRs) and ISO 45001. **GRI 403-1**

We take action with a series of measures and monitor accidents and incidents using indicators and other relevant information. Our actions are based on safety, compliance with legal requirements, risk mitigation and staff

well-being. Therefore, in 2023 we reviewed our health and safety-related policies and procedures, taking into account the good practices already implemented. In this work, we map the risks associated with activities in different contexts for employees and contractors. We have improved and implemented new protective equipment and are able to identify additional training needs. We have set targets to raise our employees' adherence to occupational health and safety (OHS) procedures. **GRI 403-7, 403-8**

TRAINING TO PREVENT

The Risk Management Program (RMP) provides us with guidance on the risks associated with each position. Before starting any activity, we conduct an additional risk assessment to ensure that effective controls are in place for the employees' benefit. We also provide training in accordance with the legal requirements applied to our operations and specific training in the area of occupational health and safety. The representatives of the Internal Accident Prevention Commission (CIPA) propose improvements to processes and, every year, we hold the Internal Week for the Prevention of Work-Related Injuries (Sipat). In 2023, we achieved 71,645 hours of training on occupational health and safety, among employees and contractors **GRI 403-2, 403-4, 403-5**

Despite our efforts, we registered 155 work-related injuries among employees and contractors, and absenteeism rates of 1.3%. Causes include falls, accidents involving vehicles and equipment, exposure to chemical substances and biological agents, among others. **GRI 403-9**

Work-related injuries¹ **GRI 403-9**

	2021		2022		2023	
	Employees	Workers who are not employees (contractors) ¹	Employees	Workers who are not employees (contractors) ¹	Employees	Workers who are not employees (contractors) ¹
Number of hours worked	4,156,964.40	3,855,650.24	5,872,140.08	4,212,962.50	6,483,606.53	4,219,665.40
No. of fatalities resulting from work-related injuries	0	0	0	0	0	0
Index of fatalities resulting from work-related injuries	0	0	0	0	0	0
No. of work-related injuries with serious outcome (except for fatalities)	0	0	0	1	0	1
Index of work-related injuries with serious outcome (except for fatalities)	0	0	0	0.1	0	0.2
No. of work-related injuries of mandatory communication; (include fatalities)	45	10	80	25	114	41
Index of work-related injuries of mandatory communication (include fatalities)	10.8	2.6	13.6	5.9	17.6	9.7

¹ Workers who are not employees, but whose work and/or workplace is controlled by the organization. In case of Iguá, these workers are contractors (service providers with internal labor in the Company). The calculation to define the number of work-related injuries is based on 1 million of hours worked.

MONITORED HEALTH GRI 403-3

The evaluation and monitoring of our employees' health is tracked by the Occupational Health department, which uses a software to manage the information and implement programs when necessary. Some units have an Occupational Medicine department, which is in charge of employee examinations and care, such as health monitoring, health and wellness campaigns, occupational examinations, etc. In others, specialized partner companies provide this service. The selection of tests and the monitoring of results are part of the Occupational Health Medical Control Program (PCMSO). All these services are notified through in-house communication, workshops training courses, awareness campaigns, e-mails and intranet channels.

LIGHT MIND FOR MENTAL WELL-BEING

It is increasingly important to monitor people's mental health in the workplace. To drive our actions in this direction, the 'Mente Leve' (Light Mind) program helps our employees at delicate moments in their lives by mapping the presence of mental suffering symptoms and psycho-social factors, as well as closely monitoring those who need this kind of support. The program uses questionnaires to access content under medical confidentiality. Based on this survey, qualified professionals (psychologists and psychiatrists) provide individual consultations and therapeutic sessions free of charge for the first cycle of sessions.

The program also includes training for employees as a way of breaking down stigmas that may exist in relation to the issue, contributing to an increasingly healthy working environment.

Putting people first also means recognizing the relevance of the teams' health, safety and well-being.





We map the risks of our activities for employees and contractors.

PROMOTING HEALTH

We have programs focused on well-being, psychological assistance, nutrition, campaigns (vaccinations, mental health and emotional well-being), in addition to the traditional benefits package, such as parental leave, telemedicine, reimbursement of medical expenses, among others. All employees in operational positions and exposed to biological risks were vaccinated against hepatitis in 2023. Employee's health-related data is confidential, whose privacy is ensured by laws. **GRI 403-6**

INTEGRATIVE HEALTH

The 'Enxuga' program was created to foment healthier habits among our employees. It offers nutritionists' consultations and guidance on diet and engagement in physical activity. The proposal is to promote change in life style with a focus on integrative health.

COEXISTING WITH CHRONIC CHALLENGES

The 'ConVivendo' program targets people with chronic illnesses, offering continuous and customized support for those facing these challenges. Through remote assistance, employees can monitor their health. The program's mission is to build an organizational culture that prioritizes long-term health.

'MELHOR MATERNIDADE' (BETTER MOTHERHOOD) PROGRAM

The program promotes the health of mother and child (from baby to second year of life) through video calls and interactions via a remote application. A multidisciplinary health team conducts this monitoring, answers questions, identifies pregnancy risk factors and provides faster and more assertive actions in the event of adverse situations.

SUPPLIER RELATIONSHIP

GRI 204-1

Our supply chain management goes beyond acquisition of products, materials and services. We are convinced that our suppliers are partners who play an essential role in the development of our business, therefore, we seek to share our values and principles with them. We adopt detailed practices in our Procurement and Acquisition Policies, Supplier Approval Policy, Integrated Policy, Code of Conduct and our ESG Guidelines, respecting our social, environmental and governance commitments.

All our contracts with outsourced workers include anti-corruption and human rights clauses, with measures to combat compulsory labor and other issues related to ethics and respect for people. Suppliers must also comply with the guidelines set out in the Policy for Offering and Receiving Gifts, Presents and Hos-

pitality, as well as abide by the General Data Protection Law (LGPD). The procurement process is carefully guided by flows that guarantee integrity and transparency at every stage, from the specification of the service or product to the final contracting decision.

In 2023, we maintained businesses with 2,867 suppliers, and annual spending totaled R\$1.4 billion. During 2023, 99.93% of the operational units' significant purchases were made with domestic suppliers, which for Iguá fall within the definition of local suppliers. The acquisitions from foreign partners were related to the Smart HDs category, such as IT services, consultancy and the purchase of smart water meters.

GRI 2-6



All new suppliers contracted by Iguá go through an approval process with multidisciplinary criteria. In 2023, 97 suppliers were contracted based on environmental criteria, whose main activities required this specific documentation. All in all, we rely on a base of 373 suppliers approved in 2023, accounting for 48% of our *spending*. In addition to the approval process, a due diligence is also conducted by Compliance area, which considers, among other criteria, an anti-money laundering, anti-corruption and compulsory labor assessment. In this analysis, 993 suppliers were assessed, of which 29 were identified as potentially causing negative social impacts, and their hiring was not recommended. **GRI 308-1, 414-1, 414-2**

We do not allow the hiring of suppliers who have any pending issues relating to the rules of corporate integrity and compliance adopted by Iguá or those who do not adhere to the sustainable partnerships we pursue. Any exception to this rule must be duly justified and for-

mally approved by the Compliance area. We also conducted a due diligence to contract services above R\$ 50 thousand. In 2023, 846 of our suppliers (29.64%) received notices relating to anti-corruption policies and procedures, and 18 of them (0.63%) were trained in this topic. The guidelines related to the topic are publicly available on our [website](#).

Active supplier base **GRI 2-6**



ESG STRATEGY IN SUPPLIES

We are increasingly assuring sustainability at the core of our business. As part of our ESG strategy, we took an important step in 2023 by starting to implement our supply chain sustainability plan. This project is based on a specific policy of ESG criteria and guidelines for contracting suppliers, which provides for classification into categories and monitoring of the social and environmental performance of our main partners. We recognize that a sustainable supply chain minimizes risks, bolsters our reputation and makes our business more competitive.





CUSTOMER RELATIONSHIP

GRI 416-1, 416-2, 3-3 Commitment and communication with customer (material topic)

We aim to be closer to our customers to offer the best solutions and solve problems.

We have developed a new way of satisfying and delighting our customers. We created a humanized relationship, advanced processes in the service channels and focused on practical, innovative and agile solutions. In this regard, we invest in training our employees, we rely on the 'Encantamento do Cliente' (Customer Delight) Program, we promote talk circles (including face-to-face meetings with the Executive Board) and workshops in our operations. In 2023, nine meetings and activities of this nature took place.

MULTICHANNEL SERVICES

From face-to-face to digital, we are prepared to provide a groundbreaking experience for our customers, in the way that is most convenient for them. We seek to offer fast and effective solutions through various relationship channels: face-to-face service, voice channel, *chat*, *website* and WhatsApp. But through Digi Iguá (*website* and app for IOS and Android) that we facilitate and speed up service, reducing waiting times and solving requests.

INNOVATORS IN MEASURING SATISFACTION WITH NPS

We are pioneers in Brazil's sanitation sector by adopting, in 2019, the Net Promoter Score (NPS) as the official way of assessing customer satisfaction across the Company's units. In 2023, our NPS index was 24, one point higher than the previous year, when we included Iguá Rio.

We were also the first sector company in Brazil to adopt the Salesforce as a Customer Relationship Management (CRM) tool. This system allows us to develop a more customized service for the different customer profiles present in the various locations of our operations.

As part of providing responsible services and ensuring consumer health and safety, we fully assess our product and service categories (water quality and treated sewage, for example). In 2023, we did not record cases of non-compliance with laws related to this topic.

GRI 416-2

MANAGERS AND CUSTOMERS AT THE INNOVATION FESTIVAL

At the innovation festival, operations' managers and holding had the opportunity to interact directly with customers, closing the NPS cycle. This experience has provided a closest approach between senior management and our stakeholders, providing a deeper understanding of the impact our activities can have on the places where we operate. During this experience, it was possible to identify the improvements required in customer service processes, which were then discussed to bolster this relationship.






SOCIAL TARIFF

Promoting social inclusion is one of our strategic initiatives. To fulfill this commitment, we have adopted the social tariff, which offers reduced costs of distributed water and sewage collection services for low-income customers. The amounts and requirements for this tariff vary according to the regulations signed with each granting authority in the locations where we operate.

Out of active connections, 3.56% of them were classified as social tariff in 2023, accounting for 14,803 connections. During 2023, we also conducted three debt negotiation campaigns for customers in financial difficulty. **SASB IF-WU-240a.4**

The social tariff for water and sewage services targets low-income customers.



PROTECTING OUR CUSTOMERS' DATA

We are committed to transparency and governance concerning the privacy of our customers' data, in accordance with the General Data Protection Law (LGPD), No. 13,709/2018.

We also make the Privacy Portal available on our website, giving customers transparent access to their protection rights and a direct channel to the DPO (data protection officer). We have implemented a Data Privacy and Protection Governance, including a specific committee to reduce risks and ensure compliance with the law.

We ensure that our processes, systems and infrastructure are configured to guarantee personal data confidentiality, integrity and availability.

COMMUNITY RELATIONSHIP

GRI 413-1, 413-2

We want to build positive impacts on communities in which we operate.

Our work goes beyond delivering good sanitation solutions to our customers, as we actively work towards universalizing these services for all citizens. By acting in this way, we want to leave a positive legacy in the communities in which we operate through social responsibility initiatives.

In 2023, we redesigned our strategy and defined five pillars of action: environmental education, professional training, corporate vol-

unteering, inclusive sanitation and community relations. The purpose is to direct our private social investment towards social development, reducing inequalities in the communities surrounding our operations and maintaining our social license to operate.



POSITIVE IMPACT 2023



R\$1.74
million

invested in social responsibility initiatives



114
institutions

benefited in locations where the Company operates



59
people

trained in professional sanitation programs



Selection of **6 new** socioenvironmental projects via laws of incentive, with investments of R\$1.18 million to be executed in 2024




123,854
thousand

people directly benefited



1,266
employees

volunteers in social actions



Monitoring of **7 socioenvironmental** incentivized projects executed in 2023

VOLUNTARIGUÁ PROGRAM

One of the pillars of our work in Social Responsibility is to encourage our employees to become citizens through volunteering. Strategically, we bring our in-house team closer to the communities and contribute to meeting the most urgent social demands. This happens through the Voluntariguá program, which in its second year registered 2,888 participants, 4,967 hours of work and 1,226 employees participating at least once as a volunteer in an Iguá initiative. To encourage reflection on the water pollution impacts, we held a drawing competition on the theme 'How sewage collection and treatment impacts your life and the environment in which you live'. Schools, institutions and projects supported by the Company surrounding the operations took part. The three best drawings from each operation were awarded a tablet, a bicycle and a school kit, for 1st, 2nd and 3rd place.

In 2023, the corporate volunteering highlight was the 'Conexão Voluntariguá' event, held on December 5, International Volunteer Day. We promoted 34 actions simultaneously across our units, involving 294 people who contributed 869 hours of work. The activities benefited 30 institutions and 1,866 people directly. The activities included donating blood, renovating and planting vegetable gardens, talk circles, simulated

professional interviews with young people, playful workshops with children, activities with the elderly and the distribution of staple baskets to socially vulnerable families.

'VOCÊ NO SANEAMENTO' PROGRAM

The 'Você no Saneamento' Program promoted awareness and enhancement of basic sanitation by disseminating information on the water and sanitary sewage systems processes. The program scope included visits to treatment stations (we received 7,751 students from high school to university) to show how these structures work and highlight the relevance of proper treatment to ensure quality water and the water resources preservation. We also seek to raise awareness about the responsible use of water, promote sustainable practices and reinforce interaction between concessionaires and population, contributing to uplift quality of life and environmental preservation. All in all, 48 thousand people were covered by this program in 2023.

PROFESSIONAL TRAINING

We value professional training as a cornerstone for the advancement of our employees and the development of the communities we serve. In partnership with the National Industrial Learning Service (SENAI), free vocational courses were

offered to the population of the cities in which we operate. The Paranaguá Saneamento and Itapoá Saneamento operations promoted a course in basic hydraulics, benefiting 39 community people. In addition, the 'Jovens Construtores' (Young Builders) Program, a partnership between Iguá Rio de Janeiro and the Center for Health Promotion (Cedaps), promoted professional training for young people aged 17 to 25 in local communities. In its second edition, the program trained 20 young people as plumbers in the Rio das Pedras community. We are committed to going beyond the sanitation sector by creating opportunities and human development. We recognize our responsibility as social transformation agents, inspiring positive change in the communities in which we operate.



VIRTUAL REALITY ON SANITATION AND SUSTAINABILITY

Aiming at encouraging the public to adopt conscious and sustainable consumer attitudes, we provided an innovative experience for visitors to the Rio Book Biennial. Through a partnership between Iguá Rio, the Iguá Institute and the Green Nation movement, we offered free access to the Aqua Nave, a scenic bus that simulates a spaceship. Through virtual reality, it was possible to access interactive and playful content about the benefits of basic sanitation and the importance of adopting attitudes that contribute to a sustainable future. The Aqua Nave also visited the cities of Miguel Pereira (RJ) and Mirassol (SP) totaling 11 thousand visitors.



PROMOTING HEALTH AND DIGNITY

To give relevance to World Toilet Day on November 19 (a date established by the United Nations), we 'adopted' toilets in social institutions and public schools as an initiative connected to the strategic pillar of Inclusive Sanitation.

In 2023, Agreste (AL), Atibaia, SPAT, Sanessol, in São Paulo, Paranaguá (PR), Rio de Janeiro, Paty do Alferes, Miguel Pereira, in Rio de Janeiro, Cuiabá and Colíder, in Mato Grosso operations renovated and improved ten toilets in schools, nursing homes and social projects, bringing sanitary quality and comfort to 621 direct people. Among the actions carried out are repairing leaks, replacing and unclogging sinks and toilets, installing flush valves, safety bars, painting, cladding, lighting, changing doors and locks.

OPEN DIALOGUE WITH COMMUNITY

We always seek to get closer to the communities in which we operate and the talk circles have been an essential way of dialoguing with community leaders. These meetings enable the Social Responsibility team to listen to the needs of communities and socially vulnerable people and to promote social awareness before and after the works to install and expand the water and sewage systems. At these times, we also foment the relevance and relationship of water and sewage services with human health, education and environmental conservation.

In 2023, our operations in the cities of Paranaguá (PR), Cuiabá (MT) and Rio de Janeiro (RJ) held 13 talk circles and relied on the attendance of 187 people from various communities surrounding our operations.

11 thousand
people

visited Aqua Nave, a scenic bus that simulates a spaceship.

Incentivized socioenvironmental projects

We invest in cultural, educational, sports and social promotion projects through incentive laws. These contributions are in line with our purpose of stepping up our contribution to initiatives connected to our social responsibility strategy. These projects aim at promoting environmental education, valuing sanitation, creating opportunities for training and income generation, and also contributing to enhancing the access to water and hygiene, combating climate change and boosting economic development in vulnerable regions in the areas where the Company operates.

During 2023, we monitored the execution of **seven projects providing culture and sports to 21,800 people**:

CULTURE

- ▶ **Educativo Itinerante Monet (Monet Traveling Education)** (Paranaguá and Cuiabá)
- ▶ **Livros nas Praças (Books in the Plazas)** (Rio de Janeiro, Paty do Alferes and Miguel Pereira)
- ▶ **Teatro Sustentável Mudanças Climáticas (Climate Change Sustainable Theatre)** (Mirassol, Paranaguá and Cuiabá)
- ▶ **Bonecos Urbanos (Street Puppets)** (Palestina, Mirassol, Andradina, Castilho and Atibaia)

SPORTS

- ▶ **Reação Faixa Preta e Educação (Black Band Reaction and Education)** (Cuiabá)
- ▶ **Jovens Campeões (Young Champions)** (Rio de Janeiro)
- ▶ **Futsal Top** (Paranaguá)

In 2023, we also earmarked R\$1.185 million to six new projects selected which will be executed in 2024, in 17 Brazilian cities. The projects fall within the scope of the federal laws on incentives for Culture and Sport, and the Funds for Children and Adolescents and the Elderly.

In addition, we launched the [Socioenvironmental Projects Portal](#) to receive projects proposal. The initiatives submitted are evaluated according to our strategy and territories of operation.



CLIMATE CHANGE SUSTAINABLE THEATRE

In order to address climate change and its consequences, 4,447 students (16 schools) watched a play on the subject staged by a theater team. In a playful way, the proposal is to educate students about the relevance of environmental preservation in order to cope with climate change, thus creating environmental awareness so that these children can act as transformational agents in the future.

Relationship with the **ENVIRONMENT**

IN THIS CHAPTER:

ECO-EFFICIENT OPERATIONS

INDICATORS MANAGEMENT



ECO-EFFICIENT OPERATIONS

GRI 3-3: Climate strategies, water security and strategic management (material topic)

As we look to the future, we work to build a more sustainable world by following our purposes, the pillars of sustainability and the SDGs that are most relevant to our business, all in line with the management approach that considers social and environmental practices and governance (ESG) and with the Sustainability Plan (SERR).

In 2023, we signed an energy self-production contract, deriving from a leased solar farm in the state of Minas Gerais, to lower our carbon emissions. We achieved ISO 9001 and ISO 14001 environmental quality management system certifications for the Cuiabá (MT) operation. For 2024, we will conclude a study on climate risks, which assesses the most critical places where we are installed and how our services and facilities can be affected in the upcoming years. We want to become more resilient to the effects of climate change and this stance enhances our

position in the market. We are also open to the opinions of our employees who, through the work of the Transformation Office, submit ideas that can result in projects, such as reducing the population's reliance on water from unsafe sources (wells and water trucks).

We manage our water cycle, energy, CO2 emissions and waste by using natural resources efficiently, protecting biodiversity and raising awareness among our team, in compliance with laws and best sustainability practices. The Environmental Management System (EMS) supports us on this journey, as it has been built in accordance with international standards (ISO 14001) and guidelines that take into account the degree of exposure to risk of our operations.



INDICATORS

MANAGEMENT

We have always had a culture of responsible use of resources. In our journey towards sustainability, we seek to improve the way we offer our services and the eco-efficiency of our operations. Below, 2023 cycle results of resources we managed:

WASTE **GRI 306-1, 306-2**

Our aim is to find sustainable solutions for the Company's waste from our activities. In this regard, the Solid Waste Management Plan (PGRS) guides the classification of waste generated at all stages of the production process and/or water and effluent treatment. We collect, classify, weigh and assess the environmental impact of waste through our own management, without partners. We invest in alternative solutions to reduce waste generation and ensure its proper disposal. This includes the adoption of practices, such as co-processing

and recycling. For example, sludge from water treatment is used to make ecological bricks, while sewage waste is turned into compost. These measures not only contribute to preserving the environment, but also promote the circularity of our processes.

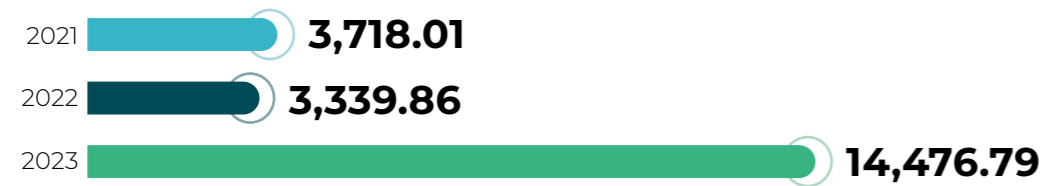
We classify the waste from our activities as hazardous (chemical product packaging, for instance) and non-hazardous, 100% of which was properly disposed of in 2023. Management by operation allows each unit to map its own impacts and initiatives. The new treatment stations are designed to be as efficient as possible in terms of waste production.



Total waste generated, by composition (t) **GRI 306-3**

2021		2022		2023	
Type	Quantity generated (t)	Type	Quantity generated (t)	Type	Quantity generated (t)
Class I (hazardous)	65.56	Class I (hazardous)	83.32	Class I (hazardous)	255.32
Class II (non-hazardous)	22,803.91	Class II (non-hazardous)	25,579.19	Class II (non-hazardous)	29,529.69
	22,869.47		25,662.51		29,785.01

Total weight of waste diverted from disposal (t) ¹**GRI 306-4**



Total weight of waste directed to disposal¹ (t) **GRI 306-5**

2023	
Non-hazardous waste	
IIA- not inert	12,496.12
IIB- inert	2,794.84
Total	15,290.96
Hazardous waste	
I-Hazardous	17.26
Total	17.26

¹ 14,476.79t of waste diverted from landfill and directed to other sustainable disposal, accounting for 49% of waste generated in 2023. Approximately 15,307t of waste was directed to landfill in 2023, representing a significant reduction compared to previous years.



Hazardous waste - total weight by disposal (t)¹ GRI 306-5

Type of disposal	2021	2022	2023
	Total	Total	Total
Incineration (with energy recovery)	-	-	0
Incineration (without energy recovery)	0	0.42	1.11
Landfill:	47.64	52.06	16.15
Co-processing	17.25	28.25	156.44
Decontamination	0.37	1.93	0.19
Reverse Logistics	0.07	0.02	13.08
Recycling	0.01	0	16.49
Refining	0.22	0.65	31.60
Reuse	0	0	15.05
Effluent treatment	0	0	5.20
Total	65.56	83.33	255.32

¹ Data relating to waste directed to disposal out of the organization, as there is no disposal within the organization.

Non-hazardous waste - total weight by disposal (t)¹ GRI 306-5

Type of disposal	2021	2022	2023
	Total	Total	Total
Incineration (with energy recovery)	-	-	-
Incineration (without energy recovery)	-	-	-
Landfill containment	-	-	-
Landfill:	19,103.82	22,270.58	15,290.96
Co-processing	225.00	353.74	720.47
Projects ²	1,637.53	1,070.00	334.56
Composting	1,108.46	921.57	4,786.07
Reverse Logistics	0.15	0.23	0.28
Reuse	-	-	2.07
Recycling	510.08	854.21	1,939.87
Reuse	202.62	62.56	2,973.74
Effluent treatment	16.25	46.29	488.34
Processing			2,994.50
Total	22,803.91	25,579.18	29,529.69

¹ Data relating to waste directed for disposal out of the organization (there is no disposal within the organization).

² The line of 2021 and 2022 projects considered the waste directed to manufacturing of ecological bricks.



BIODIVERSITY GRI 304-1, 304-2, 304-3

We seek to reconcile environmental protection with the development of our activities by analyzing the impacts of our operations. After all, we are present in areas of environmental protection or of high biodiversity value, as shown in the list attached to this report. Our operations build **positive impacts**, such as:

- Conservation of riparian forests in the intake process, which prevents soil erosion;
- Advancement in the quality of the water body due to the discharge of treated effluents;
- Maintenance of local biota due to the contribution of domestic effluent treatment;
- Appropriate disposal of waste generated in water and sewage treatment processes, including expansion of water supply and sanitary sewage systems, avoiding soil, air and water pollution.

We consider our main **negative impacts**:

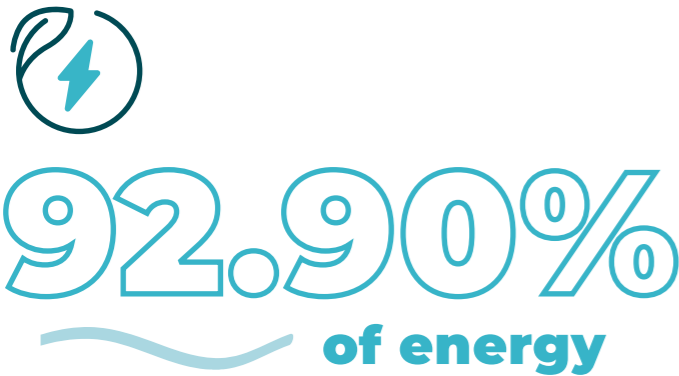
- Construction of new water and sewage treatment stations that require any type of vegetation suppression;
- Possibility of discharging effluents treated with chemical substances into water bodies, even at acceptable levels authorized by current legislation. This process can generate certain imbalance in the receiving body's fauna and flora;
- Possibility of scaring away fauna species with the construction of new facilities, contributing to curtail local biodiversity;
- Reduction of natural resources by using inputs and generating waste stemming from activities;
- Odor emission in the surrounding area due to the effluent treatment process. The impact usually lasts for the duration of the stations construction and is often remedied by environmental compensation processes.

ENERGY GRI 302-1, 302-3, 302-4, 302-5

The energy consumption is based on information provided by electricity concessionaires. We always pursue energy efficiency in our operations, controlling and monitoring consumption with specific tools. For energy calculations related to fuel consumption, we apply the National Energy Balance (BEN), adopting national standards. To meet the demand for universal basic sanitation, as required by the New Legal Framework legislation, investments

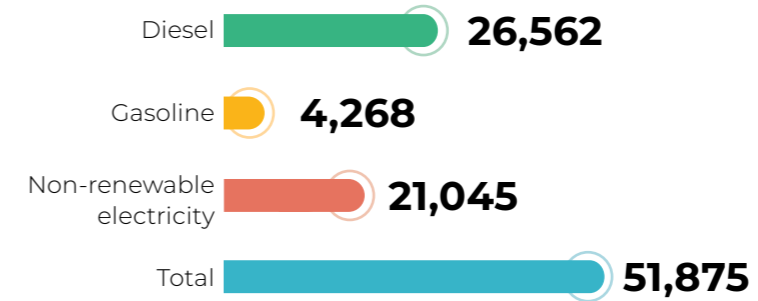
made in this area may not necessarily result in a direct reduction in energy consumption. This expansion often requires the construction of new infrastructure, such as water and sewage treatment stations and distribution networks, among others. New consumers are reached through improved sanitation, which increases the population's demand for fresh water and sewage treatment, which in turn raises energy consumption within the Company.

To minimize these effects, we have implemented an initiative for the self-production of electricity using solar panels for high-voltage consumption, with an estimated production of 139.02 MWh/year. A reduction of +120,000 tons of CO2 equivalent is expected over 15 years, in addition to lower operating costs for sanitation systems. This project is expected to start its operations in the first half of 2024.



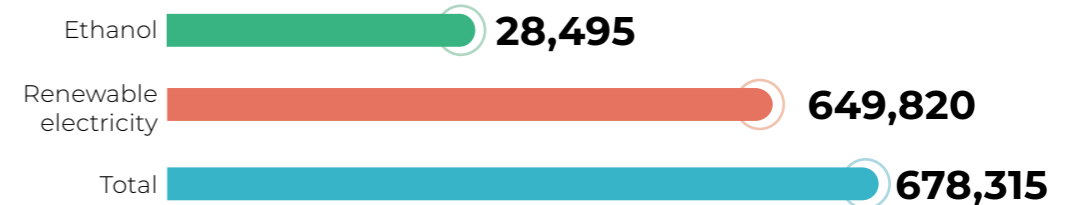
consumed derives from renewable sources

Energy consumption from non-renewable sources (GJ)¹ GRI 302-1



¹ In previous years, only total amounts were reported: 64,975 (2021) and 87,129 (2022).

Energy consumption from renewable sources (GJ)¹ GRI 302-1



¹ In previous years, only total amounts were reported: 464,157 (2021) and 549,751 (2022).

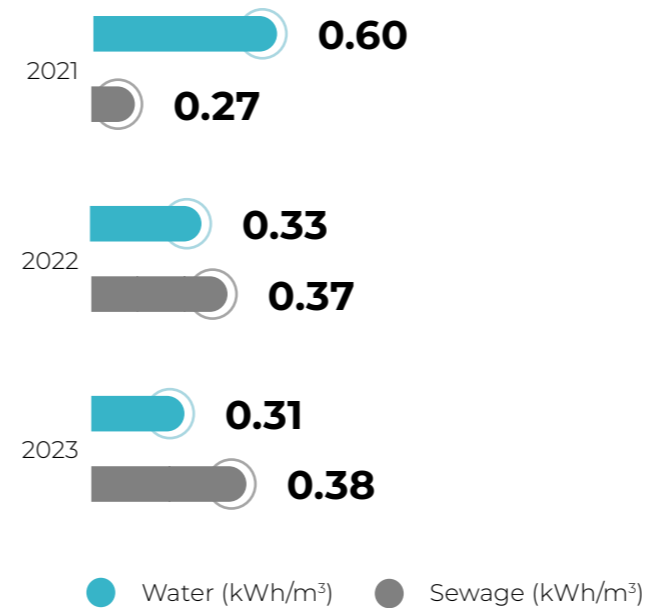
Electricity consumption by source **GRI 302-1**

Type of consumption	2021		2022		2023	
	Quantity (kWh)	Quantity (GJ)	Quantity (kWh)	Quantity (GJ)	Quantity (kWh)	Quantity (GJ)
Renewable electricity	128,932,471	464,157	152,708,482	549,751	180,505,508	649,820
Non-renewable electricity	18,048,639	64,975	24,202,412	87,129	5,845,908	21,045
Total	146,981,110	529,132	176,910,895	636,879	186,351,415	670,865

Total energy consumed within the organization (GJ) **GRI 302-1**

	2021	2022	2023
Non-renewable fuels consumed	-	-	30,830
Renewable fuels consumed	-	-	28,495
Heating, cooling, and steam acquired for consumption	-	-	0
Sale of surplus electricity, heating, cooling or self-generated steam	-	-	0
Renewable and non-renewable electricity	529,132	636,879	670,865
Total	529,132	636,879	730,190

Total energy intensity¹ **GRI 302-3**

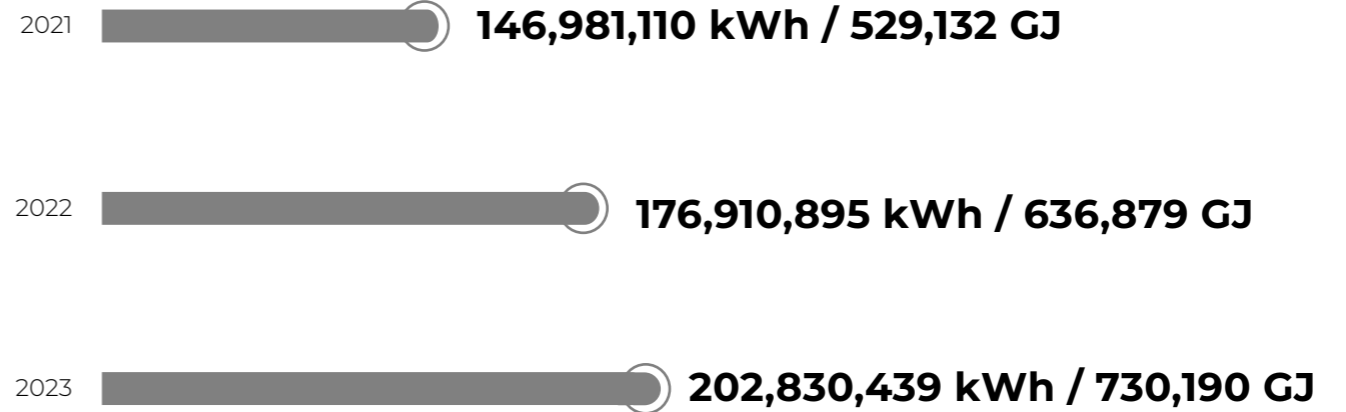


¹ To calculate the energy intensity, only the electricity consumption of the water (148,515,890 kWh) and sewage (34,375,897 kWh) systems and the volumes of water produced and sewage collected were taken into account. Agestre Saneamento was not considered in the calculation of the energy intensity of water, as the operation is not responsible for managing the energy consumption of this unit.



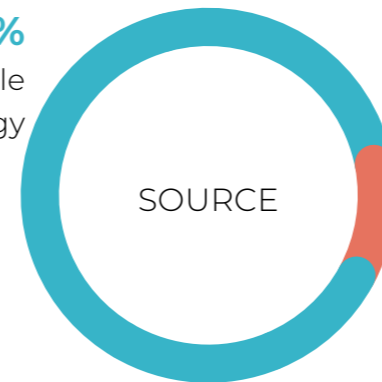


Total energy consumed **SASB IF-WU-130a.1**



Percentage of renewable energy **SASB IF-WU-130a.1**

92.90%
Renewable energy



7.10%
Non-renewable energy

Percentage of public network's electricity **SASB IF-WU-130a.1**

Out of total energy consumed in 2023 (730,190 GJ), 36.48% derives from public network's electricity.

EMISSIONS **GRI 2-4, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6**

We recognize the significant challenges the world faces due to climate change. Our initiatives are designed to lessen our impact on the environment. In this regard, we carried out an inventory of GHG emissions in accordance with the methodologies of the Brazilian GHG Protocol Program, the Intergovernmental Panel on Climate Change (IPCC) and the National Interconnected System (SIN). The scopes considered are: Scope 1 (emissions under Iguá's direct responsibility), Scope 2 (emissions by energy consumed for Iguá's operations) and Scope 3 (emissions from sources over which the Company has indirect responsibility).

The year 2022 was selected as the basis for calculation, the period that set Iguá Rio's startup. The gases included to calculate emissions are: carbon dioxide (CO₂), nitrous oxide (N₂O), methane (CH₄) and hydrofluorocarbons (HFCs). We also conducted an inventory of HCFC gas (R22) emissions - approximately 24 tCO₂e were emitted in 2023 - which is not regulated by the Kyoto Protocol. According to the schedule of the Brazilian GHG Protocol Program, the 2022 emissions inventory was submitted to an external verification process in 2023 by an entity accredited by

Inmetro, which resulted in the revision of some values reported in the 2022 Integrated Report. This verified data was published in the Public Emissions Register, awarding Iguá the gold seal for the third consecutive year.

In 2023, we recorded variations in emissions in the scopes due to various factors. In Scope 1, the increase is mainly due to the higher volume of sewage treated. In Scope 2, we saw a decrease on the back of the greater generation of energy from renewable sources in the country. In Scope 3, higher emissions was the result of the inclusion of new categories that were not previously considered, such as employee commuting and fuel and energy not included in Scopes 1 and 2.



Our GHG emissions inventory is made in accordance with the methodology of the Brazilian GHG Protocol Program and the IPCC.



Scope 1 Emissions (tCO₂) **GRI 305-1**

Type of emission	2021	2022	2023
Total equivalent emissions	65,602.506	66,447.094	75,876.628
Total biogenic emissions	13,905.505	12,712.776	12,655.619
Total emissions	79,508.011	79,159.87	88,532.247

Scope 2 Emissions (tCO₂) **GRI 305-2**

Type of emission	2021	2022	2023
Total equivalent emissions based on location approach	18,743.630	7,623.064	7,197.242
Total equivalent emissions based on purchase choice	0.00	7,371.512	6,841.008
Total emissions	18,743.630	7,623.064	7,197.242

Scope 3 Emissions (tCO₂) **GRI 305-3**

Type of emission	2021	2022	2023
Total equivalent emissions	1,111.104	4,035.954	6,245.849
Total biogenic emissions	183.382	571.962	873.289
Total emissions	1,294.486	4,607.916	7,119.139

The emissions data has not been certified by Deloitte, as it will be verified by a certifier accredited by INMETRO, as recommended by the Brazilian GHG Protocol Program.

Intensity of greenhouse gas emissions¹ (t/thousand m³) - **GRI 305-4**

	2021	2022	2023
Total emissions	79,833.88	80,608.29	83,073.87
Intensity of greenhouse gas emissions ²	0.37	0.20	0.18

¹ The decision to consider only Scopes 1 and 2 emissions follows a review of the methodology aligned between the companies Copasa, Iguá and Sanepar, as disclosed in a technical note by the Sector Group. The change, adopted in 2023, reflects an adjustment in the approach to calculating the intensity of its GHG emissions, focusing on its direct operations and energy consumption.

² The calculation considered Scope 1 direct emissions and Scope 2 indirect emissions, totaling 83,073.87 tons of CO₂e. The metric for the calculation was the total volume of sewage collected and the volume of water produced and imported, which totaled 450,109,725m³, resulting in an emission intensity of 0.18.

GHG emissions reductions (tCO₂e) **GRI 305-5**

	2023
Reductions stemming from direct emissions (Scope 1)	-9,429.53
Reductions stemming from energy acquisition indirect emissions (Scope 2)	425.82
Reductions stemming from other indirect emissions (Scope 3)	-2,209.90
Total GHG emissions reductions	-11,213.61

¹ Increased Scope 1 emissions is chiefly due to higher volume of sewage treated. As for Scope 2, we saw a reduction in emissions in view of the national reality in 2023, with greater energy generation from renewable sources and a lower emission factor in the National Interconnected System. Lastly, Scope 3 saw an increase in emissions in 2023, due to the inclusion of two new categories in this scope (employee commuting, fuel and energy not included in Scopes 1 and 2), which were not considered in previous years.

WATER AND EFFLUENTS

GRI 303-1, 303-2, 303-3, 303-4, 303-5, 3-3: water, effluents and waste management (material topic)

As a basic sanitation company, we are responsible for collecting raw water from water bodies, treating the water, distributing the treated water for human consumption, collecting raw effluent generated in the areas where we operate, treating the raw effluent, and returning the treated effluent to the water bodies.

Considering the relevance of water availability and quality in guaranteeing public supply, we drew up the Water Security Plan (PSH), which in turn resulted in a Water Security Index (ISH) for each collection source. The study, which was based on the guidelines of the National Water Security Plan, analyzed the balance between the demand of the systems, the expectations of lower consumption, water losses and the need for environmental preservation. Therefore, our operations include strategies to manage risks associated with the quality and availability of water resources. Based on the PSH, we identified the single operation located in a water-stressed region: Paty do Alferes (RJ). **SASB-IF-WU-440a.3**

Raw water is collected from rivers and artesian wells located in the regions where we operate.

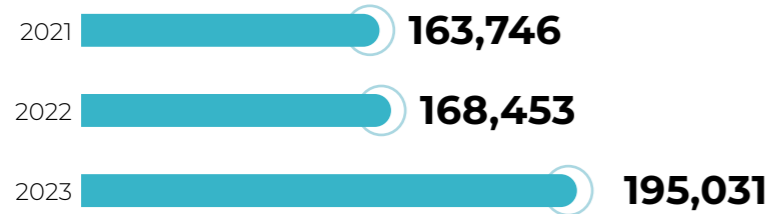
In 2023, this total volume was 359,114 megaliters (ML), of which 2,054 ML derives from water-stressed region (Paty do Alferes). **SASB IF-WU-440a.1**

After treatment, water is distributed to human consumption. Exceptionally, in Rio de Janeiro, the water distributed to population is not treated by Iguá Rio. At this unit, the water is collected and treated by Cedae and then be distributed by Iguá Rio to part of population residing in the municipality's west region. In 2023, this volume was 164,082.59 ML. In other operations, Iguá treated and distributed the total of 195,031.40 ML of water. The operational units, such as treatment stations, administrative buildings and service stations, consumed 144.7 ML, in 2023.

As far as effluents are concerned, these are discharged into sewage collection systems and can be sent for treatment before being discharged into the receiving body. The water discharge parameters (65,987.38 ML of treated sewage in 2023, which occurs both in surface water and at sea) follow applicable legislation and regulations for all the municipalities served during the year.



Treated water¹ (thousand m³)



¹ The volume of water treated excludes the city of Rio de Janeiro, which is supplied by water treated and sold by Cedae to Iguá Rio.

Billed water and sewage volume (million m³)

	2021	2022	2023
Water	87.1	154.2	171.17
Sewage	58.7	111.7	124.9

Water and sewage savings (thousand)

	2021	2022	2023
Water	503.7	853.4	872.2
Sewage	357.9	612.0	632.5

Sewage treatment

In 2023, 129,335 analyses of treated sewage samples were carried out, of which 671 were assessed as non-compliant, accounting for 99.5% compliance. [SASB IF-WU-140b.1](#)

Water connections by type of agreement

[SASB IF-WU-000.A](#), [SASB IF-WU-000.C](#), [SASB IF-WU-240a.1](#), [SASB IF-WU-240a.2](#)

Type of agreement	Water connections			Volume of water delivered (thousand m ³)			Average consumption by agreement (m ³)			Average tariff (R\$/m ³)		
	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
Residential	352,721	437,776	445,554	61,874	107,350	117,168	175.42	245.22	262.97	4.19	5.12	5.66
Commercial	27,605	33,373	34,986	6,190	11,913	13,641	224.23	356.98	389.89	7.58	15.54	16.08
Industrial	1,435	1,917	2,119	403	1,784	2,073	281.06	930.74	978.14	15.19	27.98	30.48
Public	2,636	3,236	3,366	2,434	4,237	4,494	923.23	1,309.44	1,335.19	7.13	10.62	11.13

Total water consumption (ML) [GRI 303-5](#)

Table of contents	2023	
	Total area	Water-stressed areas
Water consumption	144.5	0.18

Sewage connections by type of agreement [SASB IF-WU-000.A](#)

Type of agreement	Sewage connections			Average tariff (R\$/m ³)		
	2021	2022	2023	2021	2022	2023
Residential	199,234	271,273	278,225	3.54	4.93	5.52
Commercial	14,662	20,436	21,668	7.05	17.14	17.40
Industrial	465	917	1,215	9.72	15.73	18.27
Public	1,319	1,757	1,847	7.57	13.00	13.65



No. of unplanned service disruptions¹ SASB IF-WU-450a.3

	2021			2022			2023		
	Number	Short duration	Long duration	Number	Short duration	Long duration	Number	Short duration	Long duration
No. of disruptions	1,351	-	-	1,100	-	-	1,614	585	1,029

¹ The operations do not control the number of customers affected. Short-duration disruptions are those with less than 12-hour duration from the date and hour of notice. Long-duration disruptions are those with more than 12-hour duration. Agreste, Tubarão and Itapoá operations were not considered in the survey. Atibaia and SPAT operations were not considered, since Iguá is not responsible for the water supply system.

Percentage of water sourced by type of origin SASB IF-WU-000.B

%	2023	
	Total water sourced in m ³	Type of source
50.24%	180,411,487.41	Surface water
45.69%	164,082,594.92	Water from third parties
4.07%	14,619,914.00	Underground water

¹ Total volume of water sourced was 359,113,996.33m³ in 2023. Atibaia and SPAT operations were not included in this calculation, as Iguá does not manage the water supply system in these locations. The monitoring of sourced water volume started in August 2022 and only as of 2023, this indicator was fully reported.

Water discharge (megaliters)¹ SASB IF-WU-000.D

	2021	2022	2023
Sewage collected	68,456	88,037	90,996
Sewage treated	56,073	61,232	65,987

¹ The average daily volume of effluent treated by Iguá in 2023 was 180.79ML/day. Canarana and Itapoá operations do not have sanitary sewage treatment, therefore, they do not compose the indicator. Agreste, SPAT and Comodoro operations' data was not reported, locations where Iguá is not liable for sanitary sewage. Specific operations, such as Piquete, have sewage collected, but not treated. In Cuiabá and Rio de Janeiro unit, the sewage system is combined, receiving both sanitary sewage and rainwater. In Paty do Alferes (RJ), water-stressed region, 27.09 megaliters of treated effluents were discharged. There was no survey on water-stressed regions for the Tubarão (SC) operation and for units in which Iguá is not responsible for collecting water from springs.

Length of water and sewer mains ¹ SASB IF-WU-000.E

	2021	2022	2023
	km	km	km
Water mains	5,985	8,590	8,772
Sewer mains	4,082	4,966	4,983

¹ Atibaia and SPAT operations are exclusively sewage, not relying on water mains. Canarana, Comodoro and Itapoá operations do not have sanitary sewer mains.



Volume of non-revenue real water losses ¹ SASB IF-WU-140a.2

	2021	2022	2023
	Measurement Unit %	Measurement Unit %	Measurement Unit %
Billing losses (ANF)	35.50	38.30	42.78
Distribution losses (ANC)	46.00	48.80	53.37
NRW	-	39.50	45.92

¹ Methodology to calculate billing losses volume: ANF (Non-billed water) = produced volume + imported volume - billed volume - service volume - recovered volume = 127,909,561.26 m³.

² Methodology to calculate distribution losses volume: ANC (Non-accounted water) = produced volume + imported volume - micro-measured volume - service volume - volume = 159,563,113.26 m³.

³ NRW (Non-revenue water) is calculated from water balance, and accounted for 145,840,188.33 m³ of losses in 2023.

⁴ In Cuiabá, when calculating NRW, ANC and ANF, we considered the incorporation of volume recovered from connection frauds. This approach complies with the guidelines of the National System of Sanitation Information (SNIS) and will be accounted for in the calculation of other operations in 2024. As of 2023, Iguá Rio's operations were accounted for in losses calculations. The Agreste and SPAT operations, water PPPs were not considered.

EXHIBITS

IN THIS CHAPTER:

HABITATS PROTECTED OR RESTORED

ASSURANCE REPORT

TCFD CONTENT INDEX

GRI CONTENT INDEX

SASB CONTENT INDEX



Environmental protection areas and areas of high biodiversity value GRI 304-3

Operation	Operational Unit	Geographic location	Operation's position in relation to area protected	Type of operation	Size (km²)	Impact ecosystem	Status
Agreste region	Traipu Withdrawal	10° 0'11.18"S 36°57'11.97"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0,007617	Fresh water	Enabled
Cuiabá	Sucuri Withdrawal	15°33'12.60"S 56°10'00.60"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000000	Fresh water	Decommissioned
Cuiabá	Withdrawal Tijucal ETA	15°36'47.97"S 56°00'42.49"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000050	Fresh water	Enabled
Cuiabá	N. S. Guia Withdrawal	15°21'09.89"S 56°13'33.44"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000000	Fresh water	Enabled
Cuiabá	Aguaçu Withdrawal	15°16'31,15"S 56°07'25.80"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000000	Fresh water	Enabled
Cuiabá	Withdrawal Sul ETA	15°39'13.40"S 56°04'08.50"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.001418	Fresh water	Enabled
Cuiabá	Parque Cuiabá Withdrawal	15°39'39.15"S 56°06'32.70"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000023	Fresh water	Decommissioned
Cuiabá	Coxipó do Ouro Withdrawal	15°27'09.26"S 55°58'52.68"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000000	Fresh water	Enabled
Cuiabá	Porto Withdrawal	15°36'58.40"S 56°06'32.70"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000180	Fresh water	Decommissioned
Cuiabá	Cophema Withdrawal	15°38'39.15"S 56°04'11.57"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000030	Fresh water	Decommissioned
Cuiabá	Ribeirão Do Lipa Withdrawal	15°34'37.40"S 56°07'56.60"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000200	Fresh water	Enabled
Cuiabá	Dom Aquino ETE Discharge Point	15°37'07.20"S 56°05'35.90"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000002	Fresh water	Enabled
Cuiabá	Florais ETE Discharge Point	15°32'29.30"S 56°05'06.00"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000030	Fresh water	Enabled
Cuiabá	Ilza Picolli ETE Discharge Point	15°32'55.80"S 56°01'39.40"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000030	Fresh water	Enabled

Operation	Operational Unit	Geographic location	Operation's position in relation to area protected	Type of operation	Size (km ²)	Impact ecosystem	Status
Cuiabá	Tijucal ETE Discharge Point	15°37'27.90"S 56°01'00.40"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000030	Fresh water	Enabled
Cuiabá	Lagoa Encantada ETE Discharge Point	15°34'20.40"S 56°02'15.30"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000015	Fresh water	Enabled
Cuiabá	Morada do Ouro ETE Discharge Point	15°34'27.20"S 56°03'01.70"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000030	Fresh water	Enabled
Cuiabá	São Carlos ETE Discharge Point	15°35'13.70"S 56°02'45.50"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000006	Fresh water	Enabled
Cuiabá	Ribeirão do Lipa ETE Discharge Point	15°34'43.9"S 56°07'57.0"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000020	Fresh water	Enabled
Cuiabá	Vila Real ETE Discharge Point	15°33'46.30"S 56°05'50.20" W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000062	Fresh water	Decommissioned
Cuiabá	Prainha EEE	15°36'56.68"S 56°06'10.90"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000702	Fresh water	Enabled
Cuiabá	Jardim Dos Ipês EEE	15°37'29.17"S 56°00'59.72"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000702	Fresh water	Enabled
Cuiabá ¹	Maria De Lourdes EEE	15°36'8.53"S 56°02'9.65"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000205	Fresh water	Enabled
Cuiabá ¹	Novo Topázio EEE	15°37'15.70"S 56°01'37.29"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000205	Fresh water	Enabled
Cuiabá ¹	Recanto EEE	15°36'30.86"S 56°02'16.57"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000734	Fresh water	Enabled
Cuiabá ¹	Tijucal Final EEE	15°37'9.72"S 56°01'0.37"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000734	Fresh water	Enabled
Cuiabá ¹	Coxipó EEE	15°36'13.82"S 56°00'34.41"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.001304	Fresh water	Enabled
Cuiabá ¹	Rio Cuiabá EEE	15°36'35.56"S 56°00'55.97"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.003064	Fresh water	Enabled
Cuiabá ¹	Santa Terezinha RAP	15°39'09.40"S 56°01'04.10"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.005605	Fresh water	Enabled

Operation	Operational Unit	Geographic location	Operation's position in relation to area protected	Type of operation	Size (km ²)	Impact ecosystem	Status
Cuiabá	Tijucal Collector	15°37'29.13"S 56°00'59.81"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000758	Fresh water	Enabled
Cuiabá	São João Del Rey Collector	15°36'18.40"S 56°00'34.60"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.001406	Fresh water	Enabled
Cuiabá	Planalto Collector	15°34'53.6"S 56°01'52.9"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.009074	Fresh water	Enabled
Cuiabá	Novo Milenium Collector	15°36'00.36"S 55°59'57.77"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000986	Fresh water	Enabled
Andradina	Pereira Jordão ETE Discharge	20°55'33.25"S 51°24'0.65"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000018	Fresh water	Enabled
Andradina	São Pedro I ETE Discharge	20°53'19.93"S 51°20'42.17"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000015	Fresh water	Enabled
Andradina	São Pedro II ETE Discharge	20°53'7.66"S 51°20'44.67"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000015	Fresh water	Enabled
Andradina	Saudade ETE Discharge	20°51'56.11"S 51°20'36.20"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000015	Fresh water	Enabled
Sanessol	Withdrawal	20°49'12.78"S 49°34'38.71"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.003960	Fresh water	Enabled
Sanessol	Piedade Discharge ETE	20°50'19.89"S 49°27'42.78"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000017	Fresh water	Enabled
Sanessol	Fartura ETE Discharge	20°50'37.77"S 49°31'16.97"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000012	Fresh water	Enabled
Sanessol	Fundão ETE Discharge	20°47'30.86"S 49°30'5.61"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000012	Fresh water	Enabled
Castilho	Bairro 17 ETE Discharge	20°51'7.75"S 51°31'25.36"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000012	Fresh water	Enabled
Castilho	Laranjeiras ETE Discharge	20°54'12.82"S 51°29'54.86"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000012	Fresh water	Enabled
ESAP	Duplo Céu ETE Discharge	20°15'3.05"S 49°33'28.17"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000011	Fresh water	Enabled

Operation	Operational Unit	Geographic location	Operation's position in relation to area protected	Type of operation	Size (km²)	Impact ecosystem	Status
ESAP	Jurupeba ETE Discharge	20°18'44.29"S 49°22'40.90"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.002143	Fresh water	Enabled
ESAP	Piau ETE Discharge	20°22'5.18"S 49°23'18.70"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000011	Fresh water	Enabled
ESAP	Boturuna ETE Discharge	20°16'57.56"S 49°29'42.75"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000150	Fresh water	Enabled
Paranaguá	Ribeirão Withdrawal	25°34'41.6"S 48°36'32.1"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.002035	Fresh water	Enabled
Paranaguá ²	Santa Cruz Withdrawal	25°36'48.1"S 48°38'47.2"W	Within the APA area	Extraction	0.000512	Fresh water	Enabled
Paranaguá ²	Miranda Withdrawal	25°36'52.9"S 48°38'17.4"W	Within the APA area	Extraction	0.011930	Fresh water	Enabled
Paranaguá ²	Cachoeira do Athanásio Withdrawal + Alexandra ETA	25°33'33.6"S 48°40'01.8"W	Surrounding the APA area	Extraction	0.003936	Fresh water	Enabled
Paranaguá ²	Well 01 Withdrawal - Alexandra	25°33'29.9"S 48°39'58.8"W	Surrounding the APA area	Extraction	0.000049	Fresh water	Enabled
Paranaguá	Aroeira - Encantadas Withdrawal	25°34'04.3"S 48°18'41.9"W	Within the APA area	Extraction	0.000165	Fresh water	Enabled
Paranaguá	Bento Alves – Encantadas Withdrawal	25°33'41.0"S 48°18'38.0"W	Within the APA area	Extraction	0.000075	Fresh water	Enabled
Paranaguá	Well 1 – Encantadas	25°34'08.5"S 48°18'34.4"W	Within the APA area	Extraction	0.000024	Fresh water	Enabled
Paranaguá	Well 2 – Encantadas	25°34'08.7"S 48°18'34.5"W	Within the APA area	Extraction	0.000024	Fresh water	Enabled
Paranaguá	Well 3 – Encantadas	25°34'07.5"S 48°18'33.6"W	Within the APA area	Extraction	0.000024	Fresh water	Enabled
Paranaguá	Bento Alves - Brasília Withdrawal	25°32'41.0"S 48°17'50.7"W	Surrounding the APA area	Extraction	0.000100	Fresh water	Enabled
Paranaguá	Well 2 - Brasília	25°32'40.8"S 48°17'51.4"W	Surrounding the APA area	Extraction	0.000024	Fresh water	Decommissioned

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Paranaguá	Well 3 - Brasília	25°32'40.9"S 48°17'51.6"W	Surrounding the APA area	Extraction	0.000024	Fresh water	Enabled
Paranaguá	Well 4 - Brasília	25°32'41.0"S 48°17'51.8"W	Surrounding the APA area	Extraction	0.000024	Fresh water	Enabled
Paranaguá	Well 5 - Brasília	25°32'40.9"S 48°17'52.1"W	Surrounding the APA area	Extraction	0.000024	Fresh water	Enabled
Paranaguá	Well 6 - Brasília	25°32'41.1"S 48°17'51.9"W	Surrounding the APA area	Extraction	0.000024	Fresh water	Enabled
Paranaguá	Cominese discharge (outfall)	25°34'55.2"S 48°33'48.2"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000050	Fresh water	Enabled
Paranaguá	Emboguaçu discharge (outfall)	25°31'36.8"S 48°32'57.9"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000050	Fresh water	Enabled
Paranaguá	Costeira discharge (Chumbo pipeline)	25°30'45.3"S 48°30'10.0"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000050	Fresh water	Enabled
Paranaguá	Samambaia discharge (outfall)	25°33'22.8"S 48°33'46.1"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000050	Fresh water	Enabled
Paranaguá	Valadares discharge (outfall + ETE)	25°31'47.0"S 48°30'27.1"W	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.002111	Fresh water	Enabled
Itapoá	Saí Mirim Withdrawal	26°01'05.0"S 48°37'48.1"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.001110	Fresh water	Enabled
Tubarão	Rio Tubarão Withdrawal	28°28'09.5"S 48°58'22.5"W	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.014970	Fresh water	Enabled
Tubarão	Tubarão ETE	6844783 S 697811 E		Production	0.000022	Fresh water	Enabled
Atibaia	Estoril ETE	23 ° 6'34.46"S 46°33'55.06"O	Within the APA area	Production	0.026340	Fresh water	Enabled
Atibaia	Estoril ETE	23 ° 6'34.46"S 46°33'55.06"O	Within the APA area	Production	0.026340	Fresh water	Enabled
Atibaia	Estoril ETE	23 ° 6'34.46"S 46°33'55.06"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.005745	Fresh water	Enabled

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Atibaia	Estoril ETE Discharge	23 ° 6'32.00"S 46°33'59.00"O	Within the APA area	Production	0.000000	Fresh water	Enabled
Atibaia	Estoril ETE Discharge	23 ° 6'32.00"S 46°33'59.00"O	Within the APA area	Production	0.000000	Fresh water	Enabled
Atibaia	Estoril ETE Discharge	23 ° 6'32.00"S 46°33'59.00"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000000	Fresh water	Enabled
Atibaia	Caetetuba ETE	23° 6'45.81"S 46°35'8.87"O	Within the APA area	Production	0.025000	Fresh water	Enabled
Atibaia	Caetetuba ETE	23° 6'45.81"S 46°35'8.87"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000027	Fresh water	Enabled
Atibaia	Caetetuba ETE Discharge	23 ° 6'27.20"S 46°34'57.75"O	Within the APA area	Production	0.000000	Fresh water	Enabled
Atibaia	Caetetuba ETE Discharge	23 ° 6'27.20"S 46°34'57.75"O	Within the APA area	Production	0.000000	Fresh water	Enabled
Atibaia	Caetetuba ETE Discharge	23 ° 6'27.20"S 46°34'57.75"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000000	Fresh water	Enabled
Atibaia	Alvinópolis II EEE	23 ° 7'14.82"S 46°34'39.61"O	Within the APA area	Production	0.000172	Fresh water	Enabled
Atibaia	Alvinópolis II EEE	23 ° 7'14.82"S 46°34'39.61"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000009	Fresh water	Enabled
Atibaia	Coqueiros EEE	23° 6'14.04"S 46°32'45.73"O	Within the APA area	Production	0.000050	Fresh water	Enabled
Atibaia	Coqueiros EEE	23° 6'14.04"S 46°32'45.73"O	Within the APA area	Production	0.000050	Fresh water	Enabled
Atibaia	Pinheiros EEE	23° 6'34.04"S 46°31'21.92"O	Within the APA area	Production	0.000200	Fresh water	Enabled
Atibaia	Pinheiros EEE	23° 6'34.04"S 46°31'21.92"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000200	Fresh water	Enabled
Atibaia	Pouso EEE	23° 8'51.66"S 46°32'35.41"O	Within the APA area	Production	0.000150	Fresh water	Enabled

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Atibaia	Pouso EEE	23° 8'51.66"S 46°32'35.41"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000150	Fresh water	Enabled
Atibaia	Refúgio EEE	23 ° 9'21.22"S 46°32'48.19"O	Within the APA area	Production	0.000251	Fresh water	Enabled
Atibaia	São João EEE	23 ° 6'27.69"S 46°33'32.84"O	Within the APA area	Production	0.000149	Fresh water	Enabled
Atibaia	São João EEE	23 ° 6'27.69"S 46°33'32.84"O	Within the APA area	Production	0.000149	Fresh water	Enabled
Atibaia	Granville EEE	23 ° 8'6.40"S 46°32'46.35"O	Within the APA area	Production	0.000300	Fresh water	Enabled
Atibaia	Granville EEE	23 ° 8'6.40"S 46°32'46.35"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000038	Fresh water	Enabled
Atibaia	AABB EEE	23° 7'23.48"S 46°35'13.81"O	Within the APA area	Production	0.000056	Fresh water	Enabled
Atibaia	AABB EEE	23° 7'23.48"S 46°35'13.81"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000039	Fresh water	Enabled
Atibaia	Alvinópolis I EEE	23 ° 7'25.87"S 46°34'39.28"O	Within the APA area	Production	0.000028	Fresh water	Enabled
Atibaia	Alvinópolis I EEE	23 ° 7'25.87"S 46°34'39.28"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000028	Fresh water	Enabled
Atibaia	Ypês EEE	23 ° 6'27.40"S 46°31'59.28"O	Within the APA area	Production	0.000082	Fresh water	Enabled
Atibaia	Jerônimo de Camargo II EEE	23 ° 8'11.80"S 46°36'10.52"O	Within the APA area	Production	0.000503	Fresh water	Enabled
Atibaia	Jundiá EEE	23 ° 8'27.03"S 46°34'3.51"O	Within the APA area	Production	0.000150	Fresh water	Enabled
Atibaia	Ônix EEE	23 ° 8'48.05"S 46°33'55.14"O	Within the APA area	Production	0.000150	Fresh water	Enabled
Atibaia	Ônix EEE	23 ° 8'48.05"S 46°33'55.14"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000022	Fresh water	Enabled

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Atibaia	Santo Antônio EEE	23 ° 6'18.12"S 46°34'45.73"O	Within the APA area	Production	0.000225	Fresh water	Enabled
Atibaia	Santa Helena EEE	23 ° 6'51.74"S 46°34'25.81"O	Within the APA area	Production	0.000375	Fresh water	Enabled
Atibaia	Ângelo Nardine EEE	23 ° 6'22.49"S 46°31'22.81"O	Within the APA area	Production	0.000122	Fresh water	Enabled
Atibaia	Palmeiras ETE	23 ° 7'33.22"S 46°34'45.80"O	Within the APA area	Production	0.000453	Fresh water	Enabled
Atibaia	Palmeiras ETE	23° 7'32.40"S 46°34'42.38"O	Within the APA area	Production	0.000000	Fresh water	Enabled
Atibaia	Palmeiras ETE	23° 7'32.40"S 46°34'42.38"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000000	Fresh water	Enabled
Atibaia	Final Caetetuba EEE	23 ° 6'38.71"S 46°35'7.31"O	Within the APA area	Production	0.000540	Fresh water	Enabled
Piquete	Piquete ETA	22°35'6.33"S 45°12'36.76"O	Within the APA area	Production	0.012074	Fresh water	Enabled
Piquete	Piquete ETA	22°35'6.33"S 45°12'36.76"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.002676	Fresh water	Enabled
Piquete	Coura Withdrawal	22°34'58.40"S 45°12'56.40"O	Within the APA area	Extraction	0.000165	Fresh water	Enabled
Piquete	Coura Withdrawal	22°34'58.40"S 45°12'56.40"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000165	Fresh water	Enabled
Piquete	Rui Barbosa EEE	22°36'51.05"S 45°10'52.42"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000030	Fresh water	Enabled
Alta Floresta	Taxidermista I Withdrawal	9°53'24,13"S 56°07'09,90"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.003391	Fresh water	Enabled
Alta Floresta	Taxidermista II Withdrawal	9°53'01,56"S 56°08'47,37"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000438	Fresh water	Enabled
Alta Floresta	Alta Floresta ETE	9°51'12,36"S 56°06'02,19"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.092463	Fresh water	Enabled

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Canarana	Tanguro Surface Withdrawal	13°29'40.02"S 52°16'27.04"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000273	Fresh water	Enabled
Colíder	Carapá Surface Withdrawal and Colíder ETA	10°49'45.98"S 55°28'19.34"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.002500	Fresh water	Enabled
Colíder	Esperança Surface Withdrawal	10°49'29.03"S 55°28'35.17"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000250	Fresh water	Enabled
Colíder	Colíder ETE	10°46'50.34"S 55°28'04.99"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.048842	Fresh water	Enabled
Colíder	Costa e Silva EEE	10°48'03.80"S 55°27'04.74"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000400	Fresh water	Enabled
Comodoro	Cascalheira Surface Withdrawal	13°39'28.37"S 59°46'24.67"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.001400	Fresh water	Enabled
Pontes e Lacerda	Guaporé Surface Withdrawal	15°12'56.66"S 59°19'13.15"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000304	Fresh water	Enabled
Pontes e Lacerda	Pontes e Lacerda ETE	15°13'15.98"S 59°20'06.59"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.043158	Fresh water	Enabled
Pontes e Lacerda	EEE 03	15°13'25.03"S 59°19'46.89"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000572	Fresh water	Enabled
Pontes e Lacerda	EEE 01	15°13'36.72"S 59°20'38.54"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000206	Fresh water	Enabled
Rio de Janeiro	Barra da Tijuca ETE	22°59'39.69"S 43°22'04.95"O	Within the APA area	Production	0.035700	Sea environment	Enabled
Rio de Janeiro	Novo Horizonte II ETE	22°59'36.90"S 43°26'04.48"O	Within the APA area	Production	0.000700	Fresh water	Enabled
Rio de Janeiro	Uruçanga ETE	22°57'03.46"S 43°20'08.62"O	Surrounding the APA area	Production	0.000500	Fresh water	Enabled
Rio de Janeiro	Vargem Grande ETE	22°59'38.45"S 43°29'43.39"O	Within the APA area	Production	0.002800	Fresh water	Enabled
Rio de Janeiro	Vargem Pequena ETE	22°59'31.10"S 43°27'34.44"O	Within the APA area	Production	0.002900	Fresh water	Enabled

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Rio de Janeiro	UT Rio Grande	22°55'10.11"S 43°23'36.29"O	Surrounding the APA area	Production	0.000400	Fresh water	Enabled
Rio de Janeiro	UT Rio Grande Withdrawal	22°56'00.09"S 43°26'40.10"O	Within the APA area	Extraction	0.000100	Fresh water	Enabled
Rio de Janeiro	UT Sacarrão	22°57'42.59"S 43°28'29.74"O	Within the APA area	Production	0.000400	Fresh water	Enabled
Rio de Janeiro	UT Sacarrão Withdrawal	22°57'34.21"S 43°28'5.41"O	Within the APA area	Extraction	0.000100	Fresh water	Enabled
Miguel Pereira	Store and Office	22°27'4.40"S 43°27'55.78"O	Within the APA area	Office	0.001134	Fresh water	Enabled
Miguel Pereira	Javary ETE	22°28'8.55"S 43°29'27.62"O	Within the APA area	Production	0.001021	Fresh water	Enabled
Miguel Pereira	Javary Reservoir	22°27'50.08"S 43°29'49.53"O	Within the APA area	Production	0.000902	Fresh water	Enabled
Miguel Pereira	Praça da Ponte Reservoir	22°26'35.89"S 43°27'25.32"O	Within the APA area	Production	0.000593	Fresh water	Enabled
Miguel Pereira	Central Reservoir	22°27'9.13"S 43°28'9.71"O	Within the APA area	Production	0.001285	Fresh water	Enabled
Miguel Pereira	Conrado ETA	22°32'41.41"S 43°33'50.24"O	Within the APA area	Production	0.000980	Fresh water	Enabled
Miguel Pereira	Conrado ETA	22°32'41.41"S 43°33'50.24"O	Surrounding the APA area	Production	0.000980	Fresh water	Enabled
Miguel Pereira	Conrado ETA	22°32'41.41"S 43°33'50.24"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000980	Fresh water	Enabled
Miguel Pereira	Conrado Withdrawal	22°32'40.53"S 43°33'48.94"O	Within the APA area	Extraction	0.000490	Fresh water	Enabled
Miguel Pereira	Conrado Withdrawal	22°32'40.53"S 43°33'48.94"O	Surrounding the APA area	Extraction	0.000490	Fresh water	Enabled
Miguel Pereira	Conrado Withdrawal	22°32'40.53"S 43°33'48.94"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000490	Fresh water	Enabled
Miguel Pereira	Fragoso ETA	22°29'18.36"S 43°28'20.12"O	Within the APA area	Extraction	0.000955	Fresh water	Enabled

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Miguel Pereira	Fragoso ETA	22°29'18.36"S 43°28'20.12"O	Within the APA area	Extraction	0.000955	Fresh water	Enabled
Miguel Pereira	Fragoso ETA	22°29'18.36"S 43°28'20.12"O	Surrounding the APA area	Extraction	0.000955	Fresh water	Enabled
Miguel Pereira	Vera Cruz Withdrawal	22°29'33.10"S 43°27'47.60"O	Within the APA area	Extraction	0.002066	Fresh water	Enabled
Miguel Pereira	Vera Cruz Withdrawal	22°29'33.10"S 43°27'47.60"O	Within the APA area	Extraction	0.002066	Fresh water	Enabled
Miguel Pereira	Vera Cruz Withdrawal	22°29'33.10"S 43°27'47.60"O	Surrounding the APA area	Extraction	0.002066	Fresh water	Enabled
Miguel Pereira	Vera Cruz Withdrawal	22°29'33.10"S 43°27'47.60"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.002066	Fresh water	Enabled
Paty do Alferes	ETA Paty do Alferes	22°26'12.63"S 43°24'55.72"O	Within the APA area	Production	0.005813	Fresh water	Enabled
Paty do Alferes	Palmares Withdrawal	22°27'21.00"S 43°25'16.66"O	Within the APA area	Extraction	0.000600	Fresh water	Enabled
Paty do Alferes	Palmares Withdrawal	22°27'21.00"S 43°25'16.66"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000600	Fresh water	Enabled
Paty do Alferes	Marmelos Withdrawal	22°27'25.00"S 43°25'20.80"O	Within the APA area	Extraction	0.000500	Fresh water	Enabled
Paty do Alferes	Marmelos Withdrawal	22°27'25.00"S 43°25'20.80"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000500	Fresh water	Enabled
Paty do Alferes	Recanto ETE	22°25'55.00"S 43°25'36.73"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.0000873	Fresh water	Enabled
Paty do Alferes	Alto do Recanto ETE	22°25'30.73"S 43°25'35.17"O	Area of high biodiversity value, but outside APA (environmental protection area).	Production	0.000109	Fresh water	Enabled
Paty do Alferes	Avelar Withdrawal	22°19'26.96"S 43°23'44.76"O	Area of high biodiversity value, but outside APA (environmental protection area).	Extraction	0.000908	Fresh water	Enabled

In relation to biodiversity value, characterized by presence in protection list and IUCN System:

¹ Area protected from sustainable utilization of natural resources.

² National park

ASSURANCE REPORT



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(Convenience Translation into English from the Original Previously Issued in Portuguese)

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON THE NON-FINANCIAL INFORMATION INCLUDED INTEGRATEDREPORT 2023

To the Management, Board and Shareholders of

Iguá Saneamento S.A.

Introduction

We have been engaged by Iguá Saneamento S.A. ("Company" or "Iguá") to present our limited assurance report on the non-financial information included in the Company's Integrated Report, related to the year ended December 31, 2023.

Our limited assurance scope does not comprise prior-period information or any other information disclosed in conjunction with the Integrated Report 2023, including any embedded images, audio files or videos.

Management's responsibilities

The Company's Management is responsible for:

- Selecting and establishing appropriate criteria to prepare the information included in the Integrated Report 2023.
- Preparing the information based on the criteria and guidelines set out in OCPC 09 - Integrated Report ("OCPC 09"), in accordance with CVM Resolution No. 14, of 9 December 2020, in addition to the criteria and guidelines of the "Global Reporting Initiative - GRI", and reference to the "Sustainability Accounting Standards Board - SASB" and the recommendations of the "Task Force on Climate-Related Financial Disclosures - TCFD".
- Designing, implementing and maintaining internal controls over the relevant information for the preparation of the information included in the Integrated Report 2023, that is free from material misstatement, whether due to fraud or error.

Independent Auditor's responsibility

Our responsibility is to express a conclusion on the non-financial information included in the Integrated Report 2023, based on our limited assurance engagement conducted in accordance with Technical Communication CTO nº 07/2022, issued by the Federal Accounting Council ("CFC"), and based on Brazilian standard NBC TO 3000 - *Trabalhos de Asseguração Diferente de Auditoria e Revisão*, also issued by the CFC, which is equivalent to the international standard ISAE 3000 - Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). Those standards require that we comply with ethical and independence requirements and other related responsibilities, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the implementation of a comprehensive quality control system, including documented policies and procedures on the compliance with ethical requirements, professional standards and

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applicable legal and regulatory requirements.

In addition, those standards require that the work should be planned and performed to obtain limited assurance that the non-financial information included in the Integrated Report 2023, taken as a whole, is free from material misstatement.

A limited assurance engagement conducted in accordance with Brazilian Standard NBC TO 3000 (ISAE 3000) consists mainly of making inquiries of Management and other professionals of the Company involved in the preparation of the information, as well as applying analytical procedures to obtain evidence that enables us to reach a limited assurance conclusion on the information taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that cause the auditor to believe that the information included in the Integrated Report 2023, taken as a whole, might present material misstatements.

The procedures selected were based on our understanding of the aspects related to the compilation, materiality and presentation of the information included in the Integrated Report 2023, and other circumstances of the engagement and our consideration of the areas and processes concerning the material information disclosed in the Integrated Report 2023, in which material misstatements might exist. The procedures comprised, among others:

- Planning the work, considering the relevance, the volume of quantitative and qualitative information and the operating and internal control systems that were used to prepare the information included in the Integrated Report 2023.
- Understanding the calculation methodology and the procedures adopted for the compilation of indicators through inquiries with the managers responsible for the preparation of the information.
- Applying analytical procedures to quantitative information and making inquiries about the qualitative information and its correlation with the indicators disclosed in the information included in the Integrated Report 2023.
- For cases in which non-financial data is correlated to financial indicators, comparing such indicator with the financial statements and/or accounting records.

The limited assurance engagement also included the compliance with the guidelines and criteria of the GRI, SASB and TCFD, applied in the preparation of the information included in the Integrated Report 2023.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures performed in a limited assurance engagement vary in nature and timing from and are less extensive in a reasonable assurance work. Consequently, the level of assurance obtained in a limited assurance work is substantially lower than that obtained if a reasonable assurance work had been performed. If we had performed a reasonable assurance work, other matters and misstatements that might exist in the information included in the Integrated Report 2023 might have been identified. Accordingly, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, due to the nature and diversity of the methods used to determine, calculate or estimate such data. Qualitative interpretations on materiality, relevance and accuracy of the data are subject to individual assumptions and judgments. In addition, we have not performed any work related to data disclosed for prior periods or future projections and goals.

The sustainability indicators have been prepared and presented pursuant to the criteria set out in GRI, SASB and TCFD, therefore, are not intended to ensure compliance with social, economic, environmental, or engineering laws and regulations. However, these standards prescribe the presentation and disclosure of possible non-compliance with such regulations when sanctions or significant fines are applied. Our limited assurance report should be read and understood in this context, which is inherent in the criteria selected (GRI, SASB and TCFD).

Conclusion

Based on the procedures performed, which are described herein, and on the evidence we have obtained, nothing has come to our attention that causes us to believe that the non-financial information, included in the Integrated Report 2023 of the Company for the year ended December 31, 2023 was not prepared, in all material respects, in accordance with criteria and guidelines set out in the GRI and based on the criteria and guidelines of the SASB and TCFD.

The accompanying Integrated Report 2023 has been translated into English for the convenience of readers outside Brazil.

São Paulo, March 28, 2024



DELOITTE TOUCHE TOHMATSU
 DELOITTE TOUCHE TOHMATSU
 Auditores Independentes Ltda.



Reinaldo Oliari
 Engagement Partner

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TCFD

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Recommendation	Recommended disclosure	Report page or direct response
	a. Description of board oversight concerning climate-related risks and opportunities.	Iguá's Board of Directors oversees risk and opportunities relating to the climate agenda through periodic reports of ESG and Audit Committees. In addition, the ESG Committee plays an essential role in climate supervision, with meetings dedicated to these issues. The agendas addressed at the ESG Committee meetings are taken to the Board of Directors, ensuring that the members are well informed and involved in managing the climate risks and opportunities faced by the company, among other topics.
Governance	b. Description of management's role in assessing and managing climate-related risks and opportunities.	At Iguá, the assessment and management of climate-related risks and opportunities are assigned to the operational management in the figure of the COO, who in turn coordinates this topic with the CEO for reporting to the Board of Directors. The direct management of these issues is the responsibility of an environmental specialist, subordinate to the quality and environment manager, in the hierarchy of the corporate operations officer and the COO. Climate change monitoring also takes place through the SERR Sustainability Plan, managed by the Strategic Sustainability area, as well as other regular communications and meetings, ensuring that management is constantly up to date and involved in managing climate issues.
Strategy	a. Description of climate-related risks and opportunities identified by the organization in the short, medium and long terms.	Iguá has been committed to the project that assesses climate risks and opportunities since earlier 2023, with a focus on the individual analysis of its business units. This project, estimated for completion in the first half of 2024, aims at identifying and understanding the challenges and opportunities posed by climate change. Iguá has hired a specialized consulting firm to support and advance the issue. The study covers four timeframes: very short term (up to 2030), short term (2030-2040), medium term (2040-2050) and long term (2050-2060), allowing for a comprehensive and detailed view of climate impacts over time.

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Recommendation Recommended disclosure

Report page or direct response

Recommendation	Recommended disclosure	Report page or direct response
Strategy	b. Description of the impacts of climate-related risks and opportunities on the organization's business, strategy and financial planning.	<p>Iguá considers the financial impacts of climate risks and opportunities in its corporate risk matrix, covering aspects, such as operating costs and revenues, investments, capital allocation, acquisitions, divestments and access to capital. To date, the Company's strategic planning takes into account the risks and opportunities mapped out in this corporate matrix.</p> <p>A detailed analysis of these factors is underway and composes the development stage, estimated for the first half of 2024. This new analysis will be used to review the risks and opportunities to be considered in the next planning cycles.</p>
	c. Description of the organization's strategy resilience, considering different climate-related scenarios, including a scenario of 2°C or less.	<p>Iguá included in its study of climate risks and opportunities an analysis of scenarios aligned with a temperature increase of 2°C or less, following the guidelines of the IPCC's AR-6. The SSP 1-2,6 and SSP 5-8,5 scenarios were selected, reflecting the international <i>benchmarking</i> practices in the sanitation sector. For a more sound analysis, at least three climate models were simulated - MIROC6, HadGEM3 and CANESM3 - adopting downscaling techniques to ensure greater accuracy in the results.</p>
	a. Description of the organization's processes adopted to identify and assess the climate-related risks	<p>In 2023, Iguá Saneamento intensified the inclusion of climate risks and opportunities in its corporate risk matrix, reflecting its initial efforts on the subject. We expect that in the first half of 2024, both the corporate risk matrix and the specific matrices for each of our operations to be revised, incorporating the detailed study of risks and opportunities underway.</p>
Risk management	b. Description of the organizational processes adopted to manage the climate-related risks	<p>Iguá Saneamento assesses the materiality of risks related to climate change using the same severity and probability criteria applied in its corporate risk matrix, ensuring a consistent and seamless approach to managing all the risks faced by the Company.</p>
	c. Describe how the processes used to identify, assess and manage climate-related risks are embedded into the organization's overall risk management.	<p>Iguá Saneamento observes risk rating protocols according to its corporate matrix, also in line with the <i>framework</i> of the Task Force on Climate-related Financial Disclosures (TCFD). The Company plans to detail and internalize climate risks, including mitigation, transfer, acceptance or control strategies, in the first half of 2024, according to its project's schedule.</p>

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Recommendation Recommended disclosure

Report page or direct response

Metrics and Targets

<p>a. Inform the metrics adopted by the organization to assess climate-related risks and opportunities in accordance with the risk management strategy and process.</p>	<p>In line with the guidelines of Iguá's climate agenda, the Company currently applies metrics to manage greenhouse gas (GHG) emissions and has specific indicators for water, sewage, energy and waste management, reflecting its approach to mitigating environmental and climate impacts in its operations. The water stress is strictly connected with climate change and Iguá adopts metrics that address sustainable water management, the preservation of green areas and the reduction of the environmental impacts of its operations. These metrics involve detailed analyses of each operation, including the assessment of risks related to water, sewage, energy and waste. In addition, the Company applies various efficiency and quality indicators related to the water cycle, aiming at preserving ecological integrity and contributing to climate change mitigation.</p>
<p>b. Report Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions and the risks related thereto.</p>	<p>In 2023, Scope 1 emissions totaled 76,230.75 tCO₂e, Scope 2 emissions totaled 7,197.24 tCO₂e and Scope 3 emissions totaled 6,281.54 tCO₂e, taking into account the following categories: employee commuting, fuel and energy not included in Scopes 1 and 2, business travel and solid waste generated.</p>
<p>c. Description of the targets adopted by the organization to manage climate-related risks and opportunities, and performance related to these targets.</p>	<p>There are still no metrics for managing risks and opportunities related to climate change. Management actions make up the detailed process that Iguá has been conducting, expected to be concluded in the first half of 2024.</p>

GRI

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Use statement

Iguá Saneamento reported that is compliant with GRI standards for the period between January 1,2023 and December 31, 2023.

GRI 1 adopted

GRI 1: General Disclosures 2021

For the Content Index - Essentials Service, GRI Services reviewed that the GRI content index was reported consistently with the requirements for reporting in accordance with the GRI Standards and that the information in the content index is clearly presented and accessible to stakeholders.



GRI STANDARD	CONTENT	LOCATION/INFORMATION	OMISSION			SDG
			Omitted requirements	Reason	Explanation	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Name of the organization	Address: rua Gomes de Carvalho, 1507, 11ºandar, bairro Vila Olímpia, São Paulo, SP. CEP 04547-005				
	2-2 Entities included in the organization's sustainability reporting	7, 33				
	2-3 Reporting period, frequency and contact point	6				
	2-4 Restatements of information	This report includes corrections to financial information and GHG emissions from previous reporting periods.				
	2-5 External assurance	6				
	2-6 Activities, value chain and other business relations	10, 12, 70				
	2-7 Employees	55, 56				8, 10
	2-8 Workers who are not employees	55				8
	2-9 Governance structure and composition	21				5, 16
	2-10 Nomination and selection for the highest governance body	23				5, 16
	2-11 Chair of the highest governance body	23				16

GRI STANDARD	CONTENT	LOCATION/INFORMATION	OMISSION			SDG
			Omitted require-ments	Reason	Explanation	
	2-12 Roles of the highest governance body in overseeing the management of impacts	23				16
	2-13 Delegation of responsibility for managing impacts	23				
	2-14 Role of the highest governance body in sustainability report- ing	23, 24				
	2-15 Conflicts of interest	27				16
	2-16 Communication of critical concerns	There were no crucial concerns that were communicated to the highest governance body during the reporting period.				
	2-17 Collective knowledge of the highest governance body	22				
GRI 2: General Disclosures 2021	2-18 Performance review of the highest governance body		a, b, c.	Information not available.	The organization does not conduct performance reviews of its Board of Directors relating to economic, environmental and social impacts. A proposal to implement this review is scheduled for March 2024.	
	2-19 Remuneration policies	59				
	2-20 Process to determine remuneration	59				
	2-21 Annual total remuneration ratio		a, b, c.	Confidentiality restrictions	Disclosure of information on remuneration is limited in accordance with the Company's in-house confidentiality policies.	
	2-22 Statement of sustainable development strategy	8, 18				
	2-23 Policy commitments	25				16
	2-24 Embedding policy commitments	24, 25				
	2-25 Processes to remediate negative impacts	28, 29				

GRI STANDARD	CONTENT	LOCATION/INFORMATION	OMISSION			SDG
			Omitted requirements	Reason	Explanation	
	2-26 Mechanisms for advice and presentation of concerns	25, 28, 29				16
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	All in all, we received 17 proceedings which up to date have not granted final decision. In 2023, a fine of R\$2,400.00 was paid referring to the drastic pruning of nine trees.				
	2-28 Membership associations	30				
	2-29 Approach to stakeholder <i>engagement</i>	18				
	2-30 Collective bargaining agreements	54				8
Material topics						
GRI 3: Material topics 2021	3-1 Process to determine material topics	18				
	3-2 List of topic materials	19				
BASIC SANITATION UNIVERSALIZATION						
GRI 3: Material topics 2021	3-3 Management of material topics	35				
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	91				6.12
	303-2 Management of water discharge-related impacts	91				6
	303-3 Water withdrawal	91				6
	303-4 Water discharge	91				6
	303-5 Water consumption	92				6
WATER, EFFLUENTS AND WASTE MANAGEMENT						
GRI 3: Material topics 2021	3-3 Management of material topics	91				

GRI STANDARD	CONTENT	LOCATION/INFORMATION	OMISSION		SDG
			Omitted requirements	Reason	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	82			3, 6, 11, 12
	306-2 Management of significant waste-related impacts	82			3, 6, 8, 11, 12
	306-3 Waste generated	83			3, 6, 11, 12
	306-4 Waste diverted from disposal	83			3, 11, 12
	306-5 Waste directed to disposal	83			3, 6, 11, 12, 15
CLIMATE STRATEGIES, WATER SECURITY AND ENERGY MANAGEMENT					
GRI 3: Material topics 2021	3-3 Management of material topics	81			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	86, 87			7, 8, 12, 13
	302-2 Energy consumption outside of the organization			Information not available.	Energy consumption outside of the organization was not identified to be relevant to report. 7, 8, 12, 13
	302-3 Energy intensity	86, 87			7, 8, 12, 13
	302-4 Reduction of energy consumption	86			7, 8, 12, 13
	302-5 Reductions in energy requirements of products and services	87			7, 8, 12, 13
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	85			6, 14, 15

GRI STANDARD	CONTENT	LOCATION/INFORMATION	OMISSION			SDG
			Omitted require-ments	Reason	Explanation	
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	85				6, 14, 15
	304-3 Habitats protected or restored	85, 96				6, 14, 15
	305-1 Direct (Scope 1) GHG emissions	89, 90				3, 12, 13, 14, 15
GRI 305: Emissions 2016	305-2 Indirect (Scope 2) GHG emissions deriving from energy acquisition	89, 90				3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	89, 90				3, 12, 13, 14, 15
	305-4 Greenhouse gas (GHG) emissions intensity	89, 90				13, 14, 15
	305-5 Reduction of GHG emissions	89, 90				13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)	89				3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions			Not applicable	Iguá does not monitor nitrogen oxides (NOx), sulphur oxides (SOx) and other air emissions because they are not significant in the processes.	3, 12, 14, 15
ETHICS & TRANSPARENCY						
GRI 3: Material topics 2021	3-3 Management of material topics	25				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	26				16
	205-2 Communication and training about anti-corruption policies and procedures	26				16
	205-3 Confirmed incidents of corruption and actions taken	28				16

GRI STANDARD	CONTENT	LOCATION/INFORMATION	OMISSION			SDG
			Omitted requirements	Reason	Explanation	
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and loss of customer data	No substantiated complaints concerning breaches of customer privacy and loss of customer data were registered in this cycle.				16
COMMITMENT AND COMMUNICATION WITH CUSTOMER						
GRI 3: Material topics 2021	3-3 Management of material topics	72				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	2023, Iguá faced three cases of gender discrimination, leading to the dismissal of two employees and a warning to another. In response, the Company conducted training on ethics, diversity and inclusion to reinforce its commitment to a workplace free of discrimination.				
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	26				5, 8
GRI 416: Consumer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	72				
	416-2 Incidents of non-compliance concerning the health and safety impacts of product and service categories	72, 73				16
LEGAL SECURITY						
GRI 3: Material topics 2021	3-3 Management of material topics	28				
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	70				8
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	71				
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	71				5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	71				5, 8, 16
DIVERSITY, EQUALITY, INCLUSION AND RESPECT FOR HUMAN RIGHTS						
GRI 3: Material topics 2021	3-3 Management of material topics	62				

GRI STANDARD	CONTENT	LOCATION/INFORMATION	OMISSION			SDG
			Omitted require-ments	Reason	Explanation	
	401-1 New employee hires and employee turnover	57, 58				4, 5, 8, 10
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	59				3, 5, 8
	401-3 Parental leave	59				5, 8
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	62, 63, 64, 65				5, 8
	405-2 Ratio of basic salary and remuneration of women to men	65				5, 8, 10
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	26				5, 8, 16
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	75				
	413-2 Operations with significant actual and potential negative impacts on local communities	75				1, 2
EMPLOYEE APPRECIATION AND DEVELOPMENT/HEALTH, SAFETY AND WELL-BEING						
GRI 3: Material topics 2021	3-3 Management of material topics	66				
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	66				8
	403-2 Hazard identification, risk assessment and incident investigation	67				8
	403-3 Occupational health services	68				8
	403-4 Worker participation, consultation, and communication on occupational health and safety	67				8, 16
	403-5 Worker training on occupational health and safety	67				9
	403-6 Promotion of worker health	69				3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	66				8

GRI STANDARD	CONTENT	LOCATION/INFORMATION	OMISSION			SDG
			Omitted requirements	Reason	Explanation	
	403-8 Workers covered by an occupational health and safety management system	66				8
GRI 403: Occupational health and safety 2018	403-9 Work-related injuries	67				3, 8, 16
	403-10 Work-related ill health	Over the last three years, the organization has not recorded any fatalities or cases of work-related ill health subject to mandatory notification among its employees or contractors.				3, 8, 16
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	61				4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	61				8
	404-3 Percentage of employees receiving regular performance and career development reviews	60				5, 8, 10
CAPITAL STRUCTURE, PROFITABILITY AND LEVERAGE						
GRI 3: Material topics 2021	3-3 Management of material topics	44				
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	45				8,9
	201-2 Financial implications and other risks and opportunities due to climate change	29				13
	201-3 Defined benefit plan obligations and other retirement plans	The organization does not have defined benefit plan or other retirement plans.				
	201-4 Financial support received from the government	52				
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	34				5, 9, 11
	203-2 Significant indirect economic impacts	34				1, 3, 8
IINOVATION/NEW TECHNOLOGIES						
GRI 3: Material topics 2021	3-3 Management of material topics	40				

SASB

CONTENT INDEX

INFRASTRUCTURE: Water Utilities & Services

Topic	Code/Title	Information	Location
Energy management	IF-WU-130a.1 (1) total energy consumed, (2) percentage of grid electricity, (3) renewable percentage		88, 91
Distribution Network	IF-WU-140a.1 Main water replacement	In 2023, Iguá focused on maintaining its water supply infrastructure, by replacing 4.03 km of mains in Andradina, Castilho, Tubarão and Rio de Janeiro operations. This replacement accounts for 0.046% of total water distribution network of the company.	
Efficiency	IF-WU-140a.2 Non-revenue real water losses volume		94
Effluents Quality Management	IF-WU-140b.1 Number of incidents of non-compliance connected with water effluent quality licenses, rules and regulations		92
	IF-WU-140b.2 Discussion of strategies to manage emerging concern effluents	At this moment, the company does not have formal or defined strategy to manage effluents quality.	92
Water access	IF-WU-240a.1 Average rate of retail water for (1) residential, (2) commercial and (3) industrial customers use		92

INFRASTRUCTURE: Water Utilities & Services

Topic	Code/Title	Information	Location
	IF-WU-240a.2 Typical monthly water bill for residential customers for 10 ccf (28,316.8 liters) of water delivered by month		92
Water access	IF-WU-240a.3 Number of residential customer water disconnections for non-payment, percentage reconnected within 30 days	In 2023, 128,943 water disconnections were registered for non-payment and 85.5% re-connections. Data excludes Agreste and SPAT, Atibaia and Tubarão (SC) operations.	
	IF-WU-240a.4 Discussion of the impact of external factors on water customer accessibility, including the economic conditions of the service territory		74
Fresh water quality	IF-WU-250a.1 Number of (1) based on acute health, (2) based on non-acute health, and (3) fresh water violations to health base	There was a specific case of a change in the quality of raw water in the Alta Floresta (MT) spring, which was promptly remediated. There were also one-off deviations in some water quality parameters in Rio de Janeiro (due to operational adjustments), with no damage to consumers' health.	
	IF-WU-250a.2 Discussion of strategies to manage fresh water contaminants of emerging concern	Iguá observes the standards issued by Ordinance GM/MS N° 888/2021 to monitor emerging pollutants in fresh water. Despite conducting this monitoring, the Company has not yet developed a specific strategy or program for monitoring these pollutants, which are not subject to specific regulations.	
Final Use Efficiency	IF-WU-420a.1 Percentage of water utility revenues from rate structures that are designed to promote conservation and revenue resilience	In 2023, Iguá did not record revenues from rate structures specifically designed to promote water conservation and revenue resilience.	
	IF-WU-420a.2 Customer water savings from efficiency measures, by type of customer	There is no monitoring of customer water savings based on efficiency indicators by market.	

INFRASTRUCTURE: Water Utilities & Services

Topic	Code/Title	Information	Location
Water Supply Resilience	IF-WU-440a.1 Total water from regions with high or extremely high line water stress, percentage purchased from third parties	Iguá highlights Paty do Alferes operation, located in a water-stressed region, where withdrawn water volume was 2,053,588.99 m ³ in 2023. The Company has not conducted a survey on water-stressed areas for the Tubarão operation and for other units where it is not responsible for collecting water from springs, including Rio de Janeiro units of Iguá Rio, SPAT and Atibaia.	
	IF-WU-440a.2 Reuse water volume delivered to customers	Iguá does not supply recycled water to its customers.	
	IF-WU-440a.3 Discussion of strategies to manage risks associated with the quality and availability of water resources	In 2021, Iguá Saneamento developed Water Security Plans (PSH) for its 16 supply operations, addressing strategies to manage risks associated with the quality and availability of water resources. These plans detail the availability, management and environmental conditions of the water springs explored by the Company, as well as identifying and quantifying potential risks of a natural, anthropic (related to human activity) and operational origin.	
Network Resilience and Climate Change Impacts	IF-WU-450a.1 Wastewater treatment capacity located in 100-year flood zones	Iguá does not control this indicator.	
	IF-WU-450a.2 (1) number and (2) volume of sanitary sewage flows (SSO), (3) percentage of recovered volume	Iguá recorded a total of 200 sanitary sewage overflow (SSO) events in the period, 176 from sewage pumping stations (EEE) and 24 from sewage treatment stations (ETE). The actual volume of overflows had not been monitored at the time of this report's elaboration.	
	IF-WU-450a.3 (1) Number of unplanned service disruptions and (2) customers affected, each by duration category	The total number of short disruptions was 585 and total of long disruptions of 1029. The operations do not control the number of people affected by interventions. This is a monitoring estimated to be implemented in 2024.	
	IF-WU-450a.4 Description of efforts to identify and manage risks and opportunities related to the impact of climate change on wastewater distribution and infrastructure		

INFRASTRUCTURE: Water Utilities & Services

Topic	Code/Title	Information	Location
Activity Indicators	IF-WU-000.A	Number of: (1) Residential, (2) Commercial and (3) industrial Customers served, by service provided.	92
	IF-WU-000.B	Total water sourced, percentage by type of origin.	93
	IF-WU-000.C	Total water delivered to: (1) residential, (2) commercial, (3) industrial and (4) all other customers.	92
	IF-WU-000.D	Average volume of wastewater treated/day, by (1) sanitary sewage, (2) rainwater, and (3) combined sewer	94
	IF-WU-000.E	Length of (1) water mains and (2) sewer pipe	94

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IGUÁ SANEAMENTO

Coordination: Strategic Sustainability

PROJECT MANAGEMENT, GRI CONSULTING, CONTENT AND *DESIGN*

grupo Report - rpt sustentabilidade

PHOTOS

Iguá Saneamento archive

SPELL CHECKING

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