



SUSTAINABILITY

Report

22



TABLE OF CONTENTS



Chapter

1

ABOUT THIS REPORT

Presentation

page 3

Chapter

2

WHO WE ARE

The Minas Gerais
Sanitation Company

page 12

Chapter

3

OUR GOVERNANCE

Corporate structure

page 27

Chapter

4

ENGAGEMENT WITH STAKEHOLDERS

Safety and quality

page 38

Chapter

5

SANITATION ROUTES

Environmental
management

page 70

Chapter

6

FINANCIAL AND OPERATIONAL PERFORMANCE

Financial strategy

page 92

Chapter

7

GRI AND SASB CONTENT SUMMARY

page 99

Chapter

8

CORPORATE INFORMATION

page 107

Chapter

9

CREDITS

page 109



ABOUT THIS REPORT



- 1. About this report
- 1.1 Message from Management
- 1.2 Materiality

page

4
5
8



- 1.3 Acknowledgments

page

9

1. ABOUT THIS REPORT

GRI 2-2/ 2-3

<https://www.pactoglobal.org.br/10-principios>



Copasa presents the seventeenth edition of its Sustainability Report, with its environmental, social, economic and governance performance, in addition to the impacts of the Company's operations in the period from January 1 to December 31, 2022.

The information provided herein, including the guidelines and parameters, complies with the recommendations of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Boards (SASB). The publication also follows the Principles of the **Global Compact** addressing the Sustainable Development Goals (SDGs) of the United Nations (UN), which are listed as:



1. RESPECT
Support the internationally renowned human rights in its area of influence.



2. ASSURE
The non participation of the company in human rights violations.



3. SUPPORT
The freedom of association and recognition of the right to collective negotiation



4. ELIMINATE
All kinds of forced or compulsory labor.



5. ERADICATE
All kinds of child labor from its production line.



6. STIMULATE
Practices that eliminate any kind of discrimination at work..



7. ASSUME
Practices that adopt a preventive, responsible and proactive approach for environmental challenges.



8. DEVELOP
Initiatives and practices to promote and disseminate social environmental responsibility.



9. FOSTER
The development and dissemination of environmentally responsible technologies.



10. FIGHT
Corruption in all its forms, including extortion and bribe.



Clarifications or additional details about the Copasa 2022 Sustainability Report can be obtained from the Sustainable Development Unit team, by email usds@copasa.com.br.

1.1 MESSAGE FROM MANAGEMENT

GRI 2-22



Copasa's results in 2022 demonstrate the continued integration of sustainability precepts into the Company's business model, based on the objective of Taking care of water and Generating value for people.

The Company is a participant in the UN Global Compact in Brazil, committed to the 10 Principles of the Global Compact and to actions that address the challenges posed by the Sustainable Development Goals (SDGs). In order to reinforce the commitments of its ESG Agenda (Environmental, Social and Governance), the Company voluntarily joined Movimento Mais Água – having established universalization goals, and Movimento Elas Lideram – with goals related to the representation of women in formal leadership positions.

Copasa is also associated with the Ethos Institute for Business and Social Responsibility, a member of the 2030 Challenge Network, the first SDG Hub in the world.

The Company has, together with its subsidiary Copanor, concessions in 75% of the municipalities in the state of Minas Gerais, providing a population of approximately 11.8 million inhabitants with water supply services, of which 8.5 million inhabitants also have sanitary sewage services. In December 2022, Copasa (consolidated) had 640 concessions for the supply of water services and 309 concessions for the supply of sewage services.



Copasa and Copanor ended 2022 with 5.6 million Residential water and sewage connections, a 1.0% increase compared to 2021, serving approximately 11.8 million people.

Copasa ended 2022 with net revenue from water and sewage in the order of BRL5.4 billion, 3.7% higher than in 2021, net income of BRL843 million (56.9% higher than the previous year) and EBITDA of BRL2.0 billion (2.2% higher than the 2021 Adjusted EBITDA). The Company, reaffirming its commitment to the quality of its services and to meeting the goals of universalizing sanitation, invested, in 2022, jointly with its subsidiary Copanor, BRL1.35 billion, an amount 28.5% higher than in 2021. For the period from 2023 to 2027, the Company plans investments in the order of BRL9.5 billion, ensuring the contribution of financial sustainability to the commitments of the ESG Agenda.



1.1 MESSAGE FROM MANAGEMENT



GRI 2-22



The 2022 cycle was marked by performance in social and environmental actions, as detailed throughout this Report, where we highlight: Pro-Mananciais Program (protecting headsprings) with the planting of 87.1 thousand seedlings and construction of 4.45 thousand water containment basins, the Engage to Transform Program with 12.9 thousand adhesions and the Copasa Volunteers Program with direct benefit to more than 350 people.

With regard to action on climate change, it should be noted that since 2013, the year in which Copasa started reporting its information on the global platform CDP (Carbon Disclosure Project), its score has evolved from “E”, being the lowest in that period, to “B” in 2022, indicating the adoption

of coordinated actions regarding environmental issues.

Copasa invests in initiatives such as the promotion of cultural, artistic, sports and social projects, following the guidelines of the Donations and Sponsorship Policy. With the objective of promoting access to sanitation, the social residential tariff offers a reduction of up to 50% in the value of the water and sewage bill of low-income families, for consumption of less than 20 m³. This benefit reached 686.9 thousand residential water and sewage connections for water supply services and 405.5 thousand savings for sanitary sewage services, considering Copasa and Copanor, jointly.



1.1 MESSAGE FROM MANAGEMENT

GRI 2-22



Copasa's performance also encompasses financial sustainability, with the aim of ensuring continued fulfilment of the commitments assumed by the company. Through this report, we present the structure of Copasa's decisions, as well as the basis for its sustainable choices in a Corporate Governance model aligned with its relationship with stakeholders pursuant to the established guidelines and adoption of environmental management to sustainably mitigate risks. In 2023, the Company will develop an innovative program to ensure availability of treated water and sanitation in small communities in the State. Through Universaliza Minas, around 220,000 people in rural areas in at least 130 municipalities in the state will benefit.

The granting of a special tariff discount of 50% to city halls in arrears with their payments allows them to save resources for investments in construction works and other projects of social interest.

Another result in 2022 that merits praise is the 10.1% reduction in accidents with leave, between the cycle of 2021 and 2022.

Regarding corporate governance, the Company upholds the best market practices, in compliance with regulatory requirements and Novo Mercado requirements. In this regard, throughout 2022, some actions were adopted, such as the institution of the Remuneration Policy, the review of the main policies and regulations of the statutory bodies, the definition of risk appetite and the institution of the Corporate Risk Map.

The Company thanks the more than 10,000 employees who, in line with the Strategy Statement, ensure individual and collective safe behavior and transform passion into quality service, while serving our 11.8 million customers with respect and priority, and support the Company's commitment to deliver results to our 85.4 thousand shareholders, suppliers and the entire community which benefits from our services. This partnership is a reflection of the trust and transparency that Copasa seeks to cultivate with society, and that it has been building throughout its history.

The administration

MATERIALITY

GRI 3-1/ 3-2



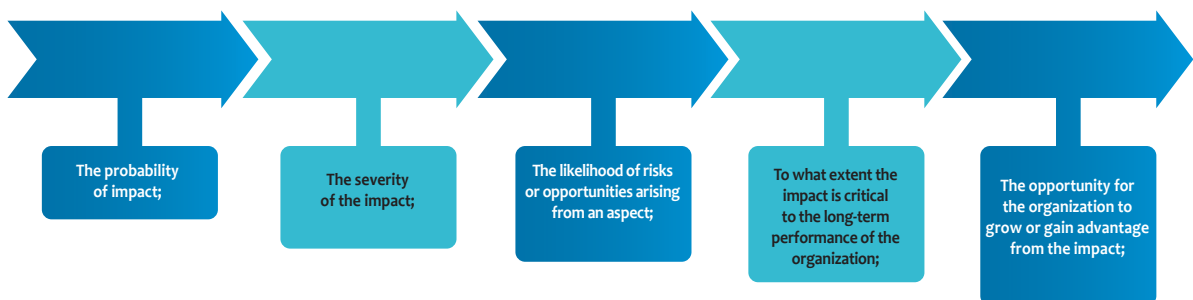
In order to ensure reliability in the Company's decision-making, in this cycle, Copasa updated its material topics, based on a complete materiality study, which is a management tool capable of supporting the advancement of the ESG agenda and permeating the sustainability of the business model, providing the Company's perpetuity.

The process of identifying material topics began by mapping and listing relevant topics for the sector, through the analysis of internal documents, materiality of peers and sectoral publications, such as ratings and ESG standards, providing a discussed analysis of certain items through interviews with key stakeholders, representatives considered more strategic for the Company, such as: members of the Sustainability Committee, Chairman of the Board of Directors and the Chief Executive Officer of the Company, in addition to representatives of a supplier company, of the regulatory body and the Public Prosecutor's Office - Defense of the Environment of the Hydrographic Basins of the Paranaíba and Baixo Rio Grande Rivers.

After conducting and concluding the interviews, the prioritization of interested parties was defined in online surveys, involving the Executive Board, Board of Directors, employees, shareholders, customers, suppliers, regulatory body and Granting Authority. This action contributed to identifying the market's demands and expectations regarding the sector and the Company.



The engagement stages adopted contemplated the stakeholders present in Copasa's Sphere of Influence Matrix, with a total participation of 936 people. In parallel with the prioritization survey carried out in a digital environment, the possible impacts that the organization has or could have on the economy, the environment and the people involved were raised, relative to each topic based on internal documents of risk management, through the analysis carried out by the Sustainability Committee, resulting in the proper classification of impacts according to their nature and subsequently added to the consolidation of materiality results, in order to meet the recommendations of the new GRI standard. The organization's assessment includes, among others, the following elements:



MATERIALITY

GRI 3-1/ 3-2

After the analyses and studies carried out, the material topics in the current cycle were listed according to the size of the impacts related to the topics consulted and the relevance of the aspects for the interested parties, as listed below:



ACKNOWLEDGMENTS

Copasa was recognized as one of the best sanitation companies in the country by the National Quality in Sanitation Award (PNQS), an award aimed at recognizing excellence in management in the sanitation sector, which, in 2022, will celebrate its 25th anniversary.

- Copasa’s six Business Units were recognized in the category The Best in Environmental Sanitation Management (AMEGSA) ESG Level III – the highest.
- The Metropolitana and Centro Business Units received the Quiron Diamante Trophy;
- The East, North and West Business Units won the Platinum Chiron Trophy;
- The South Business Unit was recognized as a finalist.



ACKNOWLEDGMENTS



- Among the 17 successful cases of Copasa selected for presentation at the PNQS Benchmarking Seminar, the five listed below were certified as finalists:
- The following cases were also recognized as finalists:
 - Integrated Management of Electromechanical Maintenance
 - Management of Planning and Application of Water meters
 - Innovation in Customer Centricity Management Copasa
 - Engage to Transform Program
- Copasa received the AmbientAÇÃO 2022 Certification seal, promoted by the State Secretariat for the Environment and Sustainable Development (Semad) thanks to the excellent result achieved by the Company in meeting all the certification requirements, thus enabling the achievement of the five thematic stars in the modalities: Water, Energy, Materials, Waste and Quality of Life.



Global Agenda and socio-environmental responsibility

- The 2022 cycle praises the reaffirmation of commitments to the Global Agenda and its application in all stages of the Company's operations, in which, in view of the development of its operations, Copasa historically includes, in its core values, responsibility with resources environmental impacts and generation of positive socio-environmental impacts aimed at life on the planet.



2030 Challenge Network and 1st SDG Hub in the world

- The Global Compact Brazil Network, through the launch of the SDG HUB, encompasses initiatives that seek to accelerate, through regional partnerships, the fulfillment of the UN Sustainable Development Agenda by 2030 and its 17 Sustainable Development Goals (SDGs).
- Copasa ratifies its commitment to sustainable development through adherence to the Global Compact and engagement with its initiatives, such as, for example, adherence to Rede Desafio 2030 - which, in partnership with Rede Brasil of the Global Compact - is the world's first SDG hub.



ESG agenda impacting more than 10% of employees and 27,000 people.

- In view of the Company's strategic thinking, Copasa guarantees the integration of non-financial aspects to the business model aimed at generating a greater impact on society, balancing the company's management commitments to sustainable development

ACKNOWLEDGMENTS



74.5% of the Customer Satisfaction Index

- The cycle was marked by challenges and important acknowledgments – in particular, the improvement in customer relationship indicators, one of the social commitments that form part of the ESG agenda.
- Among the main advances achieved are the fulfillment of the internal target of the Customer Satisfaction Index, with a result of 74.5% of positive evaluations – a performance 12.4% higher than the previous year – and the recognition six Business Units in the highest category of the National Sanitation Quality Award, the main award in the sector in the country.



33.1% of women in senior leadership positions

- Copasa exceeded the goal of the Elas Lideram Movement, of the Global Compact, which sets the goal of 30% by 2025.



Service quality

- BRL 3.8 million invested in employee training programs and actions
- Every month, around 1.5 million water analyses are carried out to ensure compliance with the standards established by the Ministry of Health.
- Reduction of the water loss index from 255.8 L/connection/day, in January/2022, to 251.3 L/connection/day in December/2022.



Investments and Net Revenue

- BRL 5.4 billion in net revenue from water, sewage and solid waste, +3.7% compared to 2021.
- 686.9 thousand water supply customers and 405.5 thousand sewage customers benefited from the Social Tariff.
- Net profit 56.9% higher than the 2021 result.
- Increase of +28.5% in investments made in 2022 versus the previous year, which totaled BRL1.3 billion including capitalizations



99.8% access to treated water 72.1% sewage collection and treatment

- Historically, Copasa continues to exceed the national average, in which, in 2022, Copasa reached 99.8% of access to treated water and 72.1% of sewage collection and treatment of properties in its area of operation, in which the national average is 55.8%, through the expansion of investments in the expansion of water supply and sanitary sewage systems, extension of networks, water security, fight against losses, business development, compliance with regulatory and efficiency, concession commitments assumed, replacement of depreciated assets, as well as the achievement of our corporate purpose and our mission, aiming at the economic sustainability and perpetuity of the business to accelerate the universalization of sanitation.



Pro-Mananciais Program supplies water to 9.7 million people

- The Pró-Mananciais program, winner in the 'Innovation in Sanitation Management (IGS) category of the National Sanitation Quality Award (PNQS) in 2021, establishes the participatory methodology within the scope of the strategic commitment Water Protection, of the ESG Agenda.
- BRL 14.2 million invested in the Pró-Mananciais Program in 2022.
- Today, the program, based on raising awareness and involving society, acts to protect 304 watersheds, reaching 9.7 million people supplied in the 275 benefited municipalities, through actions such as building rainwater containment basins, planting seedlings and enclosure of APPs.



12.9 thousand adhesions in the Engage to Transform program

- In 2022, the Engage to Transform Program was a finalist in the National Quality in Sanitation Award (PNQS), in the Innovation in Environmental Sanitation Management (IGS) category, with 12.9 thousand adhesions.
- Its performance in the sustainable expansion of access to water is highlighted, through the improvement in the dissemination of the benefit of the Social Tariff among families, and its requirements to be contemplated with the right to a rebate on monthly bills.

WHO WE ARE



2. Who we are pag 13
2.1 Copanor 14
2.2 Area of activity 15



2.3 Strategy pag 16
Statement



2.4 ESG pag 18
Management

2. W H O W E A R E C O P A S A



GRI 2-1/ 2-4/ 2-5/ 2-6

Learn more about the Copasa shareholder composition
<https://ri.copasa.com.br/governanca-corporativa/composicao-acionaria/>



Companhia de Saneamento de Minas Gerais (Copasa) is a publicly traded mixed-capital company under the shareholding control of the Government of the State of Minas Gerais, which seeks solutions in sanitation through technical cooperation and provision of public services of water, sewage, solid waste and urban drainage.

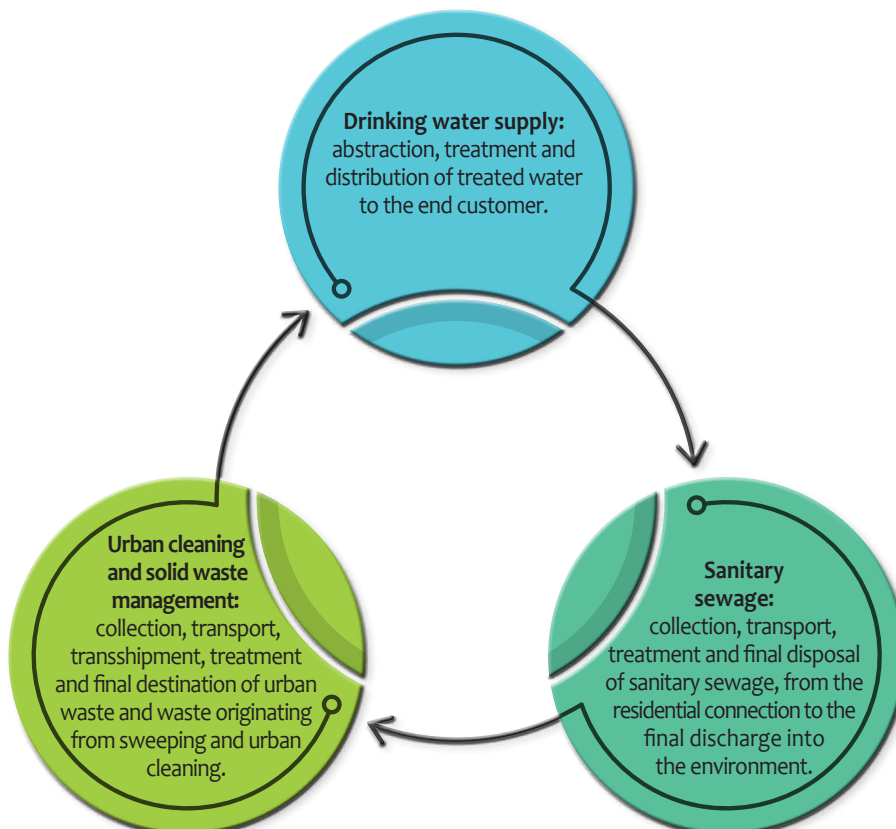
Copasa operates exclusively in Brazil, where the Company's operations related to its water collection, treatment and distribution products, as well as sewage collection and treatment, are located in municipalities in the state of Minas Gerais, headquartered in Belo Horizonte.

The Company ended the cycle with 10,186 employees, and its subsidiary Copanor with 476. We ended the year with 640 water concessions and 309 sewage concessions, representing 75%

of the municipalities in the state of Minas Gerais. Together with its subsidiary Copanor, Copasa supplies treated water to approximately 11.8 million inhabitants and provides sewage services to 8.5 million of them. Concessions that expire after December 2031 accounted for 83% of revenues in December 2022.

With regard to solid waste, Copasa holds a concession to explore the Sanitary Landfill of Varginha, in the south of Minas Gerais, thus contributing to the city's selective waste collection through direct support to the association of pickers of recyclable materials.

Copasa covers its actions, processes and methodologies, through its set of services, infrastructure and operational facilities, namely:



2 1 . C O P A N O R



Copasa Serviços de Saneamento Integrado do Norte e Nordeste de Minas Gerais S/A (Copanor) was created in 2007, as a wholly-owned subsidiary of Copasa, with the objective of providing water supply and sanitary sewage services, including all related activities, such as drainage and management of urban rainwater, in locations in the planning region of Norte de Minas and in the hydrographic basins of the Jequitinhonha, Mucuri, São Mateus, Buranhém, Itanhém and Jucuruçu rivers.

Through its service in locations with a population between 200 and 5,000 inhabitants, Copanor practices rates well below those of its parent company (Copasa). For this, investments in improving Copanor's infrastructure capacity (investment and maintenance) are subsidized, as defined in the tariff review completed in 2017 (1st tariff review of Copasa MG).



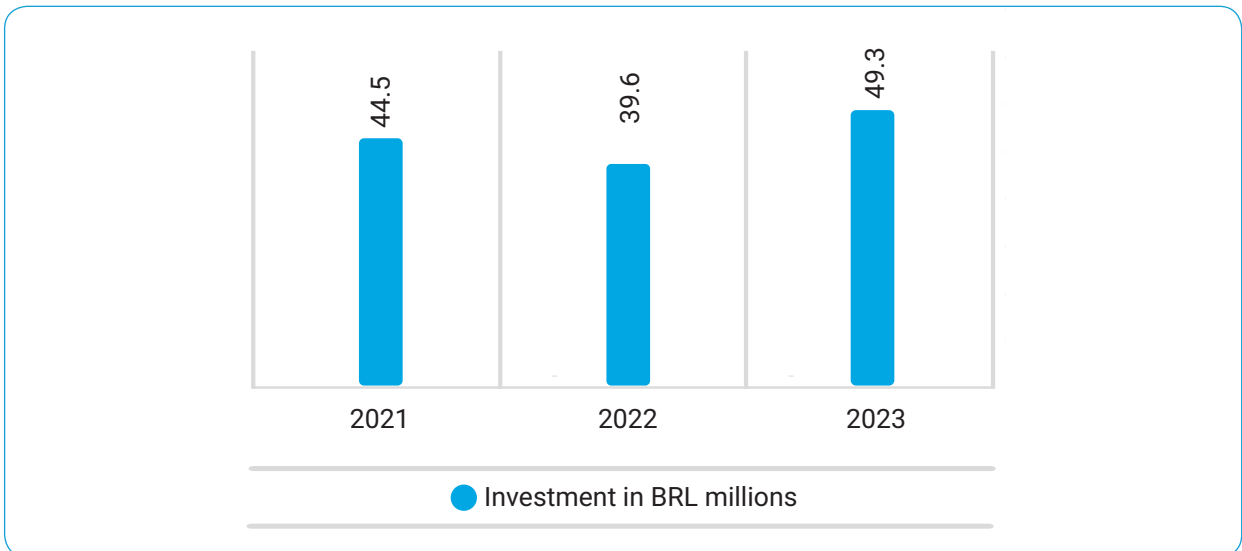
Within the scope of the 2nd tariff review of Copasa MG, Arsae-MG decided to continue this transfer. In 2022, the Parent Company made 2 (two) transfers of BRL27.1 million each, one in March

and the other in August. For 2023, the amount of the subsidy will be BRL47.6 million.

In view of the controls established by Arsae-MG, there is monitoring of the allocation of tariff subsidy resources to Copanor, including, among other aspects, accounting that records:

1. subsidized investments made;
2. Subsidized investments in progress (works in progress);
3. Subsidized maintenance carried out.

As can be seen in the chart below, in 2022, BRL39.6 million were invested in Copanor, and in 2021 the amount invested was BRL44.5 million. For 2023, an investment of BRL 49.3 million is planned.

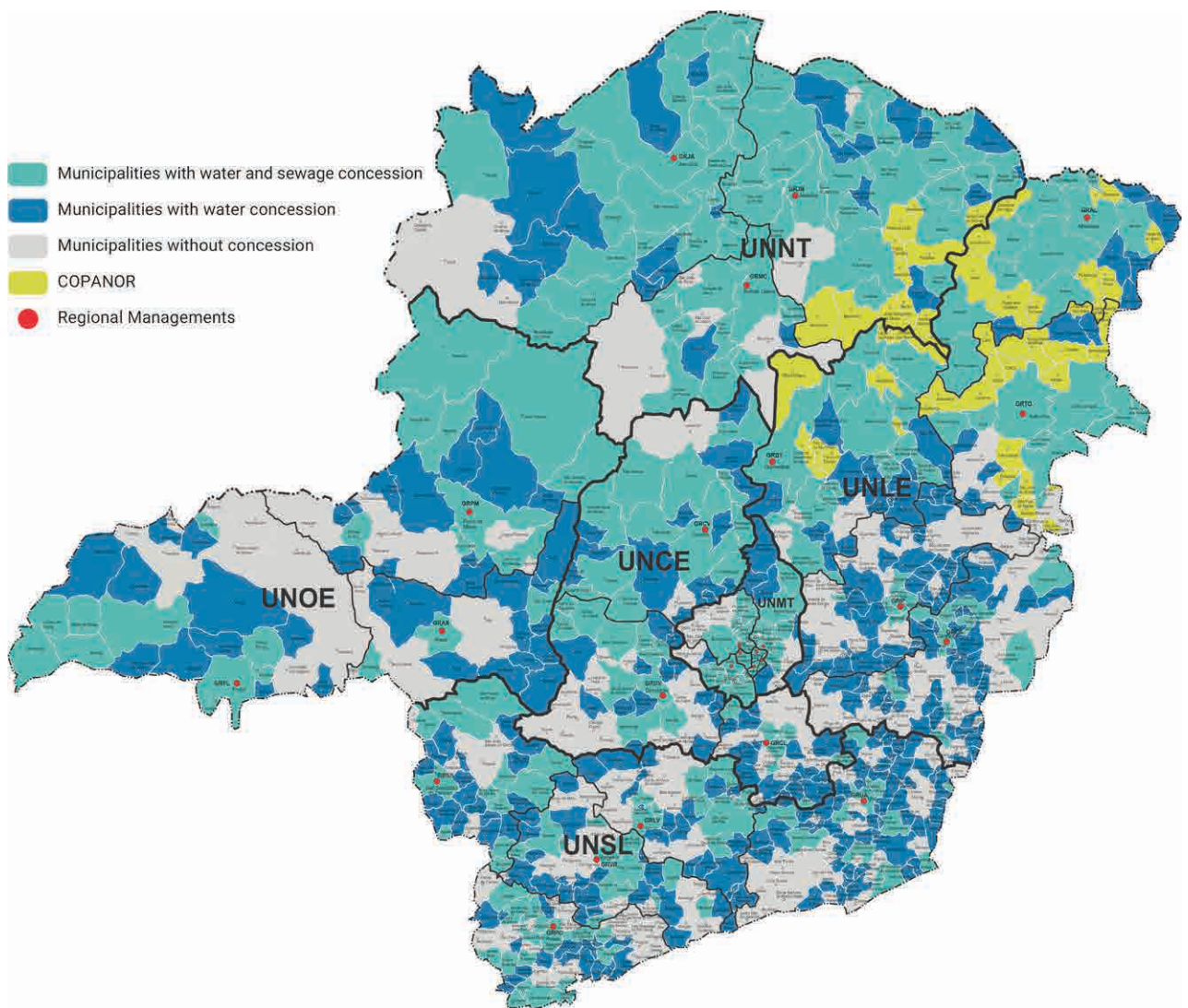


2 . 2 . A R E A O F A C T I V I T Y

GRI 2-2/ 2-3



MAP OF CONCESSIONS IN MINAS GERAIS PER BUSINESS UNIT



UNNT: NORTH BUSINESS UNIT
UNOE: WEST BUSINESS UNIT
UNCE: CENTRAL BUSINESS UNIT
UNMT: METROPOLITAN BUSINESS UNIT
UNLE: EAST BUSINESS UNIT
UNSL: SOUTH BUSINESS UNIT

STRATEGY

STRATEGY STATEMENT



OUR PURPOSE

Taking care of water and generating value for people.

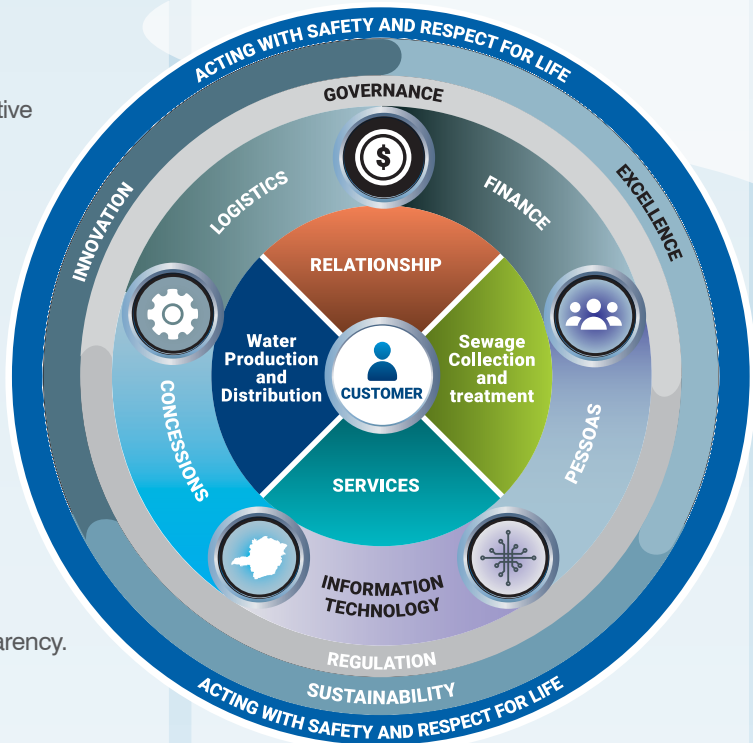
OUR COMMITMENT

- We act with safety and respect for life
- We are motivated to serve the customer.
- We seek universalization of water and sewage services, with quality and in a sustainable way

OUR WAY

- We ensure individual and collective safe behavior.
- We value people and develop their talents.
- We turn passion into quality service.
- We serve the customer with respect and enthusiasm.
- We make things happen with creativity and innovation.
- We are committed to deliveries and results
- We respect and include the diversities
- We are in Compliance: integrity, responsibility, ethics and transparency.

OUR PROCESS



OUR AMBITION

To be recognized for the quality and efficiency of our services.

2 . 3 . S T R A T E G Y S T A T E M E N T

STRATEGIC MAP



OUR PURPOSE

Taking care of water and generating value for people.

OUR AMBITION

To be recognized for the quality and efficiency of our services.

SUSTAINABILITY



Ensuring the economic-financial balance

Act in accordance with environmental, social and governance standards

CUSTOMERS AND MARKET



Strengthen our presence in the market

Transform the customer experience

INNOVATION



Accelerate innovation and technology solutions

Leverage project and asset management

Ensuring service excellence

PEOPLE



Develop and retain talent

Valuing occupational safety and well-being

Promoting inclusion and diversity

2 . 4 . E S G MANAGEMENT



GRI 2-28



Copasa joined the UN Global Compact by committing to the Ten Principles in the areas of Human Rights, Labor, Environment and Anti-Corruption. The Company is part of the Desafio 2030 Network (D2030), made up of leading organizations in Sustainability in the State of Minas Gerais, which, in partnership with Rede Brasil do Pacto Global, became the first SDG Hub in the world, intrinsically to its strategy, developing actions and projects to modernize local infrastructure, with investments in innovation and efforts to make sustainable the positive transformation of all areas of society in which it interferes.

Copasa is also associated with the Ethos Institute for Business and Social Responsibility and a signatory of the Corporate Charter for Human Rights and the Promotion of Decent Work. Copasa is one of the 90 companies that make up the Minas Gerais Corporate Volunteer Committee.

The Company participates in all 36 state committees for river basins in Minas Gerais and six federal committees, which have deliberative and normative functions in their operating regions, and promote the discussion of the technical, economic and financial viability of investment programs and the consolidation of urban and regional structuring policies for the sustainable development of the basins.

The company is part of several associations and develops partnerships in its practices, such as:

- **Brazilian Association of Groundwater (ABAS).**
- **Brazilian Association of Sanitary and Environmental Engineering (ABES).**
- **Brazilian Association of Technical Standards (ABNT).**
- **Brazilian Association of Human Resources (ABRH).**
- **Brazilian Association of Training and Development (ABTD).**
- **Commercial Association of Minas Gerais (ACMG).**
- **American Chamber of Commerce (AMCHAM).**
- **Brazilian Committee on Dams (CBDB).**
- **State Water Resources Council (CERH).**
- **Regional Council of Engineering and Agronomy (CREA-MG).**
- **Municipal Environmental Councils.**
- **National Quality Foundation (FNQ).**

Copasa instituted the ESG Agenda with the objective of ensuring the purpose of Taking care of water and generating value for people and ensuring the balance of environmental, social and governance criteria, through mechanisms of competitive intelligence to accelerate processes, improve management, risk mitigation, verification of opportunities, generation of financial return, meeting the expectations of interested parties and guaranteeing the perpetuity of its services.

The Company's governance levels constantly reassess it, seeking to verify adherence to corporate purposes and the best management practices available, the prioritization of the topic by Senior Management, in addition to promoting improvements and ensuring the contribution of these practices to operational efficiency.



2 . 4 . E . S . G MANAGEMENT



GRI 2-28



The Sustainability Subcommittee, formed by those responsible for the main processes that directly impact the achievement of the results of the ESG Agenda, acts to ensure the alignment of the Agenda internally, with the objective of guaranteeing the alignment of the corporate strategy with the best market practices related to sustainability management, proposing corporate sustainability management procedures and monitoring corporate sustainability performance,

promoting improvements and demonstrating its contribution to obtaining results for the business.

In 2022, its main activities were materiality analysis, impact analysis and the appointment and monitoring of the management improvement plan based on the best market practices and adherence to self-diagnosis related to the Ethos Indicators for Responsible and Sustainable Businesses.



For the 2023-2024 cycle, the planned actions aim to improve the integration of sustainability into the Company's business model, materialized in the Strategic Initiative to Leverage the Results of the ESG Agenda.

The Company's ESG Agenda is an integral and cross-cutting part of its Strategic Plan and aligned with the Global Agenda. Thus, Copasa's impact analysis for the implementation of the Sustainable Development Goals (SDGs) results in the prioritization of certain objectives.

⁴ Mitigating the impacts of the ESG Agenda on the Social Responsibility Policy.

2 . 4 . E . S . G MANAGEMENT



GRI 2-28



Copasa adopts the Mandala visual system as a way of classifying Objectives into “Central”, “Relevant” and “Marginal” for its business model. The tool helps to assess the

impacts suffered and caused in the process of complying with the SDGs and how these effects are linked to its performance.



Of the 17 SDGs established by the United Nations, the Company listed 6 as the Central SDG, Potable Water and Sanitation, directly related to the Company’s business.

In the process of aligning the Strategy with the 2030 Agenda, the SDGs most impacted by its actions were identified, based on the materiality matrix and the value chain.

Thus, in priority order are SDG 3- Good health and well-being, 5- Gender equality, 8- Decent employment and economic growth, 9- Industry, innovation and infrastructure, 11- Sustainable cities and communities, 13- Combating climate change and 15- Life on Earth, which reflect the definition of sanitation, health and well-being, their benefits to society, the environment and the perpetuity of the business.

2 . 4 . E . S . G MANAGEMENT

GRI 2-28



Copasa's approach on the priority SDGs for the business and that support compliance with the Global Compact Principles.

SDG 06

	MATERIAL THEME	INDICATORS	COVENANT PRINCIPLES	APPROACHES
6.1 By 2030, achieve universal and equitable access to safe and potable water for all.	Universalization of basic sanitation	Form of Management GRI 3		<p>To achieve its central SDG, the Company develops actions and projects to modernize local infrastructure, with investments in innovation and efforts to make them sustainable, such as:</p> <ul style="list-style-type: none"> - Pró-mananciais Program: in 2022, BRL 14 million were invested in the program, in environmental actions for the recovery and protection of the water catchment basins. - With the actions taken to combat losses, the Company went from a loss rate of 255.83 L/connections/day, in January/2022, to 251.34, L/connections/day, in December/2022. - At the end of 2022, the water metering index remained at 99.9% to improve the quality of measurement. - Chuá Environmental Education Program: in 2022, it sensitized 1,900 students from 08 participating schools.
6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all, and end open defecation, with special attention to the needs of women and girls and those in vulnerable situations.	Water management and water security	Economic performance GRI 201-2	1 - Businesses must support and respect the protection of internationally recognized human rights.	
6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing releases of hazardous chemicals and materials, halving the proportion of untreated wastewater, and substantially increasing recycling and safe reuse globally.	Effluent management	Indirect Economic Impacts GRI 203-1, 203-2	2 - Ensure its non-participation in violations of these rights.	
6.4 By 2030, substantially increase water use efficiency across all sectors and ensure sustainable withdrawals and supply of fresh water to address water scarcity, and substantially reduce the number of people suffering from water scarcity.	Operational efficiency	Water and Effluents GRI 303-1, 303-2, 303-3, 303-4, 303-5	7 - Businesses should support a precautionary approach to environmental challenges.	
6.5 By 2030, implement integrated water resources management at all levels, via cross-border cooperation, as appropriate.	Product safety and quality	Biodiversity GRI 304-1, 304-2, 304-3	8 - Develop initiatives to promote greater environmental responsibility.	
6.6 By 2030, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.		Water Affordability & Access SASB IF-WU-240a.1, IF-WU-240a.4		

2 . 4 . E S G MANAGEMENT



6.a By 2030, expand international cooperation and capacity building support for developing countries in activities and programs related to water and sanitation, including water harvesting, desalination, water use efficiency, wastewater treatment, recycling and reuse technologies.

6.b Support and strengthen the participation of local communities to improve water and sanitation management.

SDG 03

<p>3.3 By 2030, end epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases, and combat hepatitis, waterborne diseases and other communicable diseases.</p>	<p>Universa- lization of basic sani- tation</p>	<p>Form of Mana- gement GRI 3</p>		<p>The supply of quality water, the collection and treatment of sewage and solid waste reduce the incidence of diseases and prevent degradation of the environment.</p>
	<p>Occupatio- nal health and safety</p>	<p>Indirect Eco- nomic Impacts GRI 203-1, 203-2</p>		<p>In 2022, in all locations where Copasa provides services, several analyses were carried out for water and effluent quality controls to ensure people's health and avoid environmental impacts.</p>
	<p>Product safety and quality</p>	<p>Occupational health and safety 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10</p>	<p>1 - Businesses must support and respect the protection of internationally recognized human rights. 2 - Ensure its non-participation in violations of these rights.</p>	<p>PRECEND Program: created to reduce risks to human health and the environment, by monitoring the quality of "non-domestic effluents", contributing to the quality of life in communities.</p>
	<p>Consumer health and safety</p>	<p>Consumer He- alth and Safety 416-1</p>	<p>7 - Businesses should support a precautionary approach to environmental challenges.</p>	<p>The Vilas e Aglomerados project seeks to reduce apparent water losses in areas of social vulnerability and carry out social actions in the benefited areas, with the sharing of the culture of sanitation and the promotion of activities suited to the realities of the locations covered by the project. Regarding the Performance Contract, 146.6 thousand m³ were recovered in 2022 (micro measured volume recovered). Of the accumulated results, 38 neighborhoods were visited, 908 inspections carried out, 8,131 visits carried out and 5,399 works carried out.</p>
		<p>SASB: Water Utilities & Services IF-WU-250a.2</p>		



2 . 4 . E S G MANAGEMENT



SDG 05

<p>5.5 Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.</p>	<p>Corporate governance</p>	<p>Form of Management GRI 3</p>	<p>6 - Eliminate discrimination in employment.</p>	<p>Considering the predominantly male composition of the sanitation sector and the gender-related impacts, the SDG has become relevant to increase the full and effective participation of women and equal opportunities for leadership at all levels of the Company’s decision-making.</p> <p>Female Mentoring Program, launched in 2021, aims to encourage and prepare women to build their professional paths and evolve in their careers. There were 24 candidates interviewed, with six employees selected, who worked last year, and the three most indicated in the Expression of Interest Form. In Sep/2022, the 2nd edition of the program was published. People impacted: nine mentors and nine mentees.</p> <p>Copasa maintains an Ethics Committee responsible for evaluating the complaints received, including those related to discrimination in the work environment, which are dealt with and the appropriate measures are taken. Among the 46 complaints received, complaints of sexual or moral harassment and discriminatory attitudes were identified.</p> <p>The Company is in the process of consolidating its anti-discrimination practices and encouraging inclusion with the preparation of a Diversity Policy.</p>
<p>5.c Adopt and strengthen solid policies and applicable legislation to promote gender equality and the empowerment of women of all ages at all levels..</p>		<p>Diversity and equal opportunities 405-1, 405-2</p>		
		<p>Non-discrimination 406-1</p>		

SDG 08

<p>8.2 Achieve higher levels of productivity in residential water and sewage connections through diversification, technological modernization and innovation, through a focus on sectors with high added value and labor-intensive sectors.</p>	<p>Economic-financial performance</p>	<p>Form of Management GRI 3</p>	<p>9 - Encourage the development and dissemination of environmentally friendly technologies.</p>	<p>Copasa considers it essential to have diversification with added value, technological modernization, innovation, management and worker qualification.</p> <p>Inova Copasa program, launched in 2021, aims to develop technologies, products, services and processes that increase the efficiency, productivity and quality of services provided by the Company.</p> <p>In the Call Center Relationship Channel, all customers served have the opportunity to evaluate the quality of their service. Indeed, the level of the general satisfaction index for the year 2022 was 84.81%. The Company also carries out, by sampling, customer satisfaction surveys in the 26 Regional Managements of six Business Units. The calculated results are evaluated monthly and consolidated annually. In 2022, 10,010 customers were interviewed, and the overall satisfaction rate was 74.5%.</p>
	<p>Corporate governance</p>	<p>Economic performance GRI 201-1, 201-2, 201-3, 201-4</p>		
	<p>Operational efficiency</p>	<p>Indirect Economic Impacts GRI 203-1, 203-2</p>		
	<p>Occupational health and safety</p>	<p>Employment GRI 401-1, 401-2, 401-3.</p>		

2 . 4 . E S G MANAGEMENT



		Occupational health and safety 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10		The Health Promotion and Well-Being at Work Program, which addresses issues on APA (STI and AIDS Prevention), PASA (Prevention of Chemical Dependencies), Dengue, Ergonomics and Vaccination Campaign, received an investment of BRL 37,912.82 in 2022.
		Consumer Health and Safety 416-1		In order to monitor, with guidance, compliance with Regulatory Norms (NRs) and Copasa's internal norms, the Occupational Safety team systematically carries out inspections at the units and service fronts. In 2022, 7,259 inspections were carried out.
		Customer Privacy 418-1		Copasa maintains the Zero Accident Program, which determines the Golden Rules for Safety, in addition to implementing the PGR and PCMSO programs, as required by law.

SDG 09



9.4 By 2030, modernize infrastructure and rehabilitate industries to make them sustainable, with increased efficiency in resource use and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries acting within their respective capacities.	Corporate governance	Form of Management GRI 3	7 - Businesses should support a precautionary approach to environmental challenges. 9 - Encourage the development and dissemination of environmentally friendly technologies.	Goal 9.4 directs the Company towards the use of renewable resources and the adoption of clean and environmentally appropriate technologies and industrial processes. Operational Efficiency Program: aims to improve the management of the operation of the water supply and sewage system, contributing to the performance of the operation, promoting actions for sustainable development and the generation of value to the parts that make up Copasa's business environment.
	Operational efficiency	Energy GRI 302-1, 302-3, 302-4, 302-5		
		Training and education 404-1, 404-2, 404-3		
		SASB: Water Utilities & Services IF-WU-130A.1		

SDG 11

11.1 Até 2030, By 2030, assure access by everyone to safe and suitable housing, at an accessible price, and access to basic services and urbanization of slums.	universalization of basic sanitation.	Form of Management GRI 3	1 - Companies should support and respect the protection of humans rights recognized internationally.	The services we offer impact this assurance of access by all to a dwelling that provides basic sanitation services and promote sustainable and inclusive urbanization.
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2 . 4 . E S G MANAGEMENT



SDG 11

	Consumer health and safety	Indirect Economic Impacts GRI 203-1, 203-2	8 - Develop initiatives to promote greater environmental responsibility.	The Social Tariff guarantees access to water and sewage services at reduced rates for citizens who meet the established requirements. In 2022, considering Copasa and Copanor, 686.9 thousand families (average/month) received water supply and, of these homes, 405.5 thousand (average/month) with sewage system through the program.
		Local Communities 413-1		Through ARSAE-MG's More Water and Sewage Project, municipalities with low or unsupervised supervision become targets. In 2022, 175 municipalities were analyzed. In 2023, the goal is to analyze 210 municipalities, 16.6% compared to 2022.

SDG 13



13.1 Strengthen resilience and adaptive capacity to climate-related risks and natural disasters in all countries.	Corporate governance	Form of Management GRI 3	8 - Develop initiatives to promote greater environmental responsibility. 9 - Encourage the development and dissemination of environmentally friendly technologies.	Target 13.1, adapted to our strategy, increases the resilience and adaptability of the population to climate change.
13.2 Integrate climate change measures into national policies, strategies and planning on climate change mitigation, adaptation, impact reduction and early warning.	Environmental protection	Economic performance, and Emissions GRI 201-2		Through the Climate Committee, Copasa foresees several activities related to the topic of climate change and GHG emissions.
		Emissions 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7		Participation in the Carbon Disclosure Project and ICO2, and participation of collaborators in courses such as NetZero and Science Based Targets Initiative.
				By means of the hydrological balance and the rainfall network, climate change is monitored in view of the fact that the increase in temperature directly impacts the demand for water resources, increasing the amount of water supplied to meet the activities of various sectors.
				Copasa hired a specialized company to prepare a catalog of sustainable materials, which has as one of the criteria the reduction of the emission of pollutants and greenhouse gases.

2 . 4 . E . S . G MANAGEMENT

SDG 15

15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in accordance with obligations arising from international agreements.

Corporate governance	Form of Management GRI 103	<p>7 - Businesses should support a precautionary approach to environmental challenges.</p> <p>8 - Develop initiatives to promote greater environmental responsibility.</p>	<p>Copasa's raw material is the water collected from springs, which is directly impacted by anthropic actions. Thus, it is necessary to seek the conservation, recovery and sustainable use of terrestrial and freshwater ecosystems and their ecosystem services.</p> <p>Pró-Mananciais Program: in 2022 we had: 87.1 thousand seedlings planted; 280.5 thousand meters of adaptations in rural roads carried out; 252,100 meters of APPs protection fence placed; 4,450 rainwater containment basins installed; 112.8 meters of terracing on level curves made; among other actions.</p>
Water management and water security	Water and Effluents GRI 303-1, 303-2, 303-3, 303-4, 303-5		
Environmental protection	Biodiversity GRI 304-1, 304-2, 304-3		





	page
3.1 Corporate governance	28
3.2 Governance structure	29
3.2.1 Compensation and incentive practices	30
3.2.2 Regulation	31



	page
3.3 Ethics and integrity	32
3.4 Copasa Ombudsman	33
3.4.1 Reporting Channel	34
3.5 Risk management	34
3.5.1 Data protection	35
3.6 Engagement and innovation with sustainability	36
3.6.1 Integration of sustainability into corporate strategy	37

3 . 1 . C O R P O R A T E GOVERNANCE



GRI 3-3/ 2-12/ 2-13/ 2-14/ 2-15/ 2-16/ 2-17/ 2-18/ 2-19/ 2-20/ 2-21/ 2-23/ 2-24/



Copasa's corporate governance structure favors an environment of integrity in the Company and in its relations with society, employees, shareholders, customers and other stakeholders.

Copasa's corporate governance model, in compliance with best market practices and B3's Novo Mercado segment, seeks transparent management in the areas of finance, concessions, regulation, water and sewage such as security for customers, employees and investors, creating value for shareholders and investors, as well as for the company's own operations. The mapping of processes in the distribution of interested parties, enabling the mitigation of negative impacts, such as the identification of the same activities that may negatively affect customers, employees, suppliers, regulatory bodies and the granting authority, due to non-distribution of value.

In order to prevent or mitigate potential negative impacts on corporate governance, annual training is provided for managers, members of the fiscal council and members of the Audit Committee. Among the contents, corporate and capital market legislation, disclosure of information, internal control, code of conduct, relevant legislation, bids and contracts, Law 13.303/16 stand out. The management team and other employees are offered training on topics of Ethical Conduct and Integrity, in addition to specific and strategic training that consider the functions or area of activity of the employees.

Annually, the Parent Company prepares the report "Analysis of achievement of goals and results in the execution of the Business Plan and Long-Term Strategy (PNELP), which is considered by the Executive Board, approved by the Board of Directors and forwarded to the Legislative Assembly of Minas Gerais and the State Audit Court. The Board of Directors monitors the Action Plans monthly in the Critical Analysis of the Indicators meetings, when the causes of possible non-compliance and countermeasures to ensure the effectiveness of the plans are discussed.

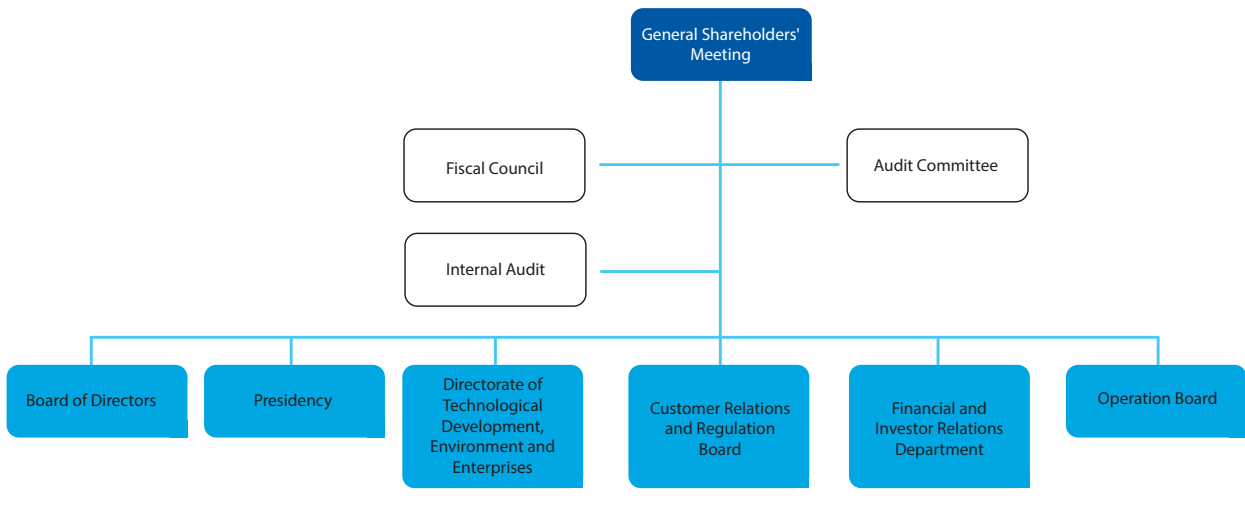


3 . 2 . G O V E R N A N C E S T R U C T U R E

GRI 2-9/ 2-10/ 2-11

<https://ri.copasa.com.br/governanca-corporativa/estrutura-organizacional/>

Governance structure



In March 2023, the organizational structure was revised to reflect Copasa’s strategic objectives in the 2023-2027 cycle.

As represented, Copasa’s governance structure is composed of the General Shareholders’ Meeting, Board of Directors, Fiscal Council, Statutory Audit Committee and Executive Board.

The Company has a Conflict of Interests Policy, establishing guidelines and providing guidance regarding legal and institutional limits for decision-making in situations that may characterize actual or potential conflicts of interest and controversial management. It remains the duty of the members of the Statutory Bodies to express a possible conflict

of interest, with the interests of the Organization prevailing, being recorded in the minutes of the meeting by a statutory member when a possible conflict of interest occurs.

The Company’s governance structure also includes the Statutory Audit Committee, People Management Committee and Strategic Planning Committee.

The composition of the governance bodies can be consulted at [Organizational Structure - Copasa RI](#)



AND INCENTIVE PRACTICES



In order to maintain governance, Copasa bases itself on the best market practices as a reference for the remuneration of professionals who are part of the Executive Board, the Board of Directors and the Fiscal Council, seeking to align objectives with productivity and efficiency of performance.

The procedure for evaluating, calculating and analyzing the remuneration of the Company's Board of Directors complies with the legislation and its Bylaws, complying with the law that prohibits the payment of profit sharing to members of state-owned companies.

Copasa thus defines, annually, the proposal for the remuneration of the Company's statutory members, taking into account not only the financial impact in the coming years, but also the percentage of achievement of goals.

After defining the global value, the Company submits it to the Coordination and Governance Committee of State-owned Companies, formed by the Secretaries of State for Finance, Economic Development and Planning and Management, which analyses the proposal and expresses its opinion on the value that will then be submitted to the appreciation of the General Shareholders' Meeting.

In 2021, the Shareholders' General Meeting was held on August 19.



At the time, 99.7% of those present voted in favor of the proposed remuneration. On April 29, 2022, the revision of the Remuneration policy was approved, aiming to establish the criteria for defining the remuneration of the Managers (members of the Board of Directors and of the Executive Board), of the members of the Fiscal Council, of the members of the Statutory Audit Committee and employees of Copasa MG.



REGULATION

 GRI 3-3/417-1



Copasa is regulated by the Regulatory Agency for Water Supply and Sanitary Sewage Services of the State of Minas Gerais (Arsae-MG), a special autarchy created in 2009, characterized by administrative, financial, technical and patrimonial autonomy. It is linked to the State Secretariat for the Environment and Sustainable Development (Semad).

Water and sewage tariffs are authorized by Arsae-MG and differ according to the category (residential, social residential, commercial, industrial and public), type of service provided and consumption range, being composed of a part fixed and a variable part, both progressive in relation to the billable volume corresponding to each category. Thus, those who consume greater volumes of water and generate more sewage pay a higher unit price for their consumption, subsidizing those who consume less. Sewage tariffs represent a percentage of 74% in relation to water tariffs.

The Agency is responsible, among other attributions, for regulating and supervising the water supply and sanitary sewage services provided by Copasa and Copanor.

In order to continue the growing operational improvement of Copasa, during the 2022 cycle, the mapping and identification of the significant impacts resulting from the chain of operation was carried out. The present probability of risks/possibility of improvement in the long term registers the opportunity to improve the quality of water resources, based on environmental actions through the implementation and operation of sanitary sewage systems; as well as the contamination of air, soil, water and biota through the release of untreated effluents.

Copasa is controlled by the Government of the State of Minas Gerais, so the Company manages the relationship by meeting the regulatory demands of the sanitation sector in regulatory, technical-operational and economic-financial requirements.



In view of the development of the Company's operational and administrative activities in compliance with the regulations of the State Government, Copasa guarantees engagement with the public authorities, constantly maintaining the Company's reputation in meeting established indicators and targets.

In order to better manage the real and potential impacts that may be linked to the relationship with the government, Copasa works to train and internally disseminate the information produced by the regulatory bodies, with the objective of adequately meeting their requirements within the given period.

The Company checks regulatory indexes on a monthly basis, using measures aimed at improving supervisory procedures related to compliance with established regulatory standards. In addition, it is dedicated to the analysis of efficacy markers, stipulated through resolutions of the competent regulatory bodies.

Copasa also defines objectives and targets related to the regulatory indicators according to the methodology established by the regulatory agency, aligned with its strategic planning, aiming at the continuous improvement of the quality of services and the sustainability of resources. There is also a gradual schedule for achieving goals, which provides as the final objective the universalization of sanitation in its area of operation. The effectiveness of the Company's management measures had a positive impact on Factor X, used to calculate the tariff adjustment authorized by the regulatory body, applied on January 1, 2023. This result reflects the improvement in Copasa's performance in regulatory indicators, contributing to adequate remuneration for the services provided by the Company.

The Company uses feedback from interested parties, obtained through communication channels and in meetings with regulatory bodies, to identify points and opportunities for improvement to achieve results, considering and reconciling the interests of the parties involved.

3 . 3 . E T H I C S A N D I N T E G R I T Y

GRI 3-3/ 205-1/ 205-2/ 205-3



Committed to compliance with legislation, policies and standards, Copasa has an Integrity Plan with the purpose of establishing guidelines and procedures to curb any conduct contrary to good governance practices, thus strengthening the culture of integrity and ethics, through the Plan of Integrity.

The Integrity Plan, covering the management of contracts, tenders, supervision of water/sewage operations and commercial relations, aimed at preventing illicit acts that significantly affect employees, as well as the Company's operations, such as, for example, the occurrence of possible fraud and misconduct.

Through its objectives and commitments, Copasa disseminates the culture of integrity, compliance and ethics encompassing the entire staff of the Company, thus contributing to the prevention of fraud and misconduct, through its seven pillars:

- 1) **Governance and Commitment of Senior Management:** is related to the permanent monitoring of the occurrence of Compliance issues in the agendas of meetings of the Executive Board and the Board of Directors.
- 2) **Risk Management and Internal Controls:** takes into account the corporate risks prioritized in the Risk Matrix to guide decision-making and the percentage of approved Response Plans linked to them. This pillar also includes the Annual Risk Management Maturity Index.
- 3) **Integrity Instruments:** comprises policies, codes and legislation that are available in a proprietary



system, which notifies and informs employees of the need to comply with them. More than 95% of employees have already adhered to the following instruments: Anti-Corruption Policy, Code of Conduct and Integrity, General Law for the Protection of Personal Data.

- 4) **Communication and Training:** to communicate and train employees on topics related to Compliance, ethics, fighting corruption, which are linked to the identified risks, a Communication Matrix was prepared, which includes all annual communication actions, and a Training Matrix, which defines themes and target audience to train.
- 5) **Due Diligence:** is associated with the Integrity Due Diligence Policy and has as one of its main guidelines the continuous monitoring of contracts, which have a term equal to or greater than 12 months or exceed the amount equal to or greater than the limit established in the Company's Bylaws.
- 6) **Monitoring and treatment:** uses the Reporting Channel tool available on the Company's website, monitoring the number of complaints received and, mainly, the validity or inadmissibility of these complaints.
- 7) **Public Transparency, relevant information and Social control:** complaints received by the Ombudsman Channel that were responded to after the deadline are monitored on a monthly basis, with the aim of reducing the response time.

3 . 3 . E T H I C S A N D I N T E G R I T Y



As provided for in the Integrity Plan, Copasa continued the process of implementing and reformulating codes, norms and policies related to compliance, ethics and anti-corruption measures. Documents and instruments that form part of the Company's governance were revised or implemented, such as: Reporting Channel; Rule for Installment of Amounts; Standard Procedures for Vehicle Accidents, compensation for damages and fines for traffic violations; Norm of Land Regularization Procedures; Information Disclosure Policy; Statutory Member Nomination and Eligibility Policy; Internal Rules of the Statutory Audit Committee, Fiscal Council and Board of Directors; Executive Board; Hiring Regulation; Regulation of the Career Plan, Positions and Salaries.

In 2022, all bids carried out were submitted to the Anti-Corruption Compliance Policy and the Code of Conduct and Integrity for suppliers and included in the bidding documents and contractual items.

In addition, the Company participates in the "Acertar" project, which aims to develop Methodologies for Certification of information from the National Sanitation Information System (SNIS), in accordance with control, compliance and governance policies. The program is conducted by Arsa-MG, which certifies the data of water and sewage service concessionaires.

Evolution in transparency of actions, in integrity with stakeholders and in conviction with society



3 . 4 . C O P A S A O M B U D S M A N

The Copasa Ombudsman is an instance of control and social participation responsible for handling complaints, requests, denunciations, suggestions and compliments regarding the quality and service of the Company's services. This is a customer recourse instance and is used when the customer's demand has not been satisfactorily handled in other Copasa Relationship Channels.

In 2022, the volume of complaints to the Ombudsman dropped by 16.4% compared to the previous cycle, influenced by actions to improve commercial and operational service at the units. Of the 17,532 manifestations registered, 75% were considered eligible for the Ombudsman and related to delays in the provision of services, unsatisfactory responses and unresolved requests through the usual service channels.



3 . 4 . 1 . R E P O R T I N G C H A N N E L

GRI 2-26/ 406-1

Copasa maintains the Reporting Channel, or Ethics Line Channel, under the responsibility of the Internal Audit, with direct subordination to the Board of Directors.

The Company's Reporting Channel aims to inhibit illegal practices and contrary to the interests of Copasa MG, such as corruption, fraud, irregularities, conflict of interests, among others, as well as favoring the communication, investigation and treatment of these practices.

The Channel is available 24 hours a day, 7 days a week, on Copasa's website (<http://www.copasa.com>), accessible to any citizen, who can report anonymously or identified, with guarantee of independence in the investigations.

The progress of the entire process can be monitored by the complainant, through a protocol and password registered on the website.

Complaints can also be sent by email to denuncias@copasa.com or by telephone 0800 0310 866 (service Monday to Friday, from 7 am to 7 pm, except holidays).

Results in 2022:

- On 01/01/2022, there were 175 complaints with ongoing investigations. From January to December 2022, the Copasa MG Reporting Channel received another 415 complaints.
- Of the 590 complaints mentioned, 392 (66%) had their investigations completed by 12/31/2022, while the investigations of the other 198 were in progress on that date.
- Of the 392 complaints with completed investigations, in 174 (44%) the facts denounced were considered valid or partially valid and in the other 218 (56%) the facts denounced remained unproven or these were considered unfounded.

3 . 5 . R I S K M A N A G E M E N T

GRI 2-25

Copasa has a formal risk management process, containing an organizational structure with the aim of enabling timely action in the occurrence of events that are beyond the risk appetite approved by the Company, aimed at implementing principles, guidelines and responsibilities for identifying, evaluating, treatment, monitoring and communication of events that may hinder or prevent the achievement of the Company's objectives, as provided for in the Corporate Risk Management Policy.

The Copasa Corporate Risk Matrix details a total of 39 risks, 32 of which are corporate and the remaining 7 are related to Integrity, classified into seven macro processes: Concession, Finance, Governance, Infrastructure, Logistics, Operation and Human Resources.

The Company operates with a conservative profile in relation to risk appetite and tolerance, with limits established according to the nature of each risk.

The Company's Board of Directors selected the ten

most critically relevant risks, providing for treatment actions for each of them. Copasa adopts the Three Lines of Defense model in accordance with the Position Statement of the Institute of Internal Auditors - IIA Global, which relates the organizational functions to the Company's levels of internal control, namely:

1st Line: Operational management level - unit managers and those directly responsible for the processes, who manage and are responsible for risks, as they can implement corrective actions to resolve deficiencies in processes and controls.

2nd Line: Corporate risk, compliance and internal control managers, responsible for compliance supervision, verification, monitoring, prevention and integrated risk analysis.

3rd Line: Internal Audit, providing an independent assessment as to the suitability, sufficiency and effectiveness of the control and risk management systems.

3 . 5 . 1 . D A T A P R O T E C T I O N



GRI 418-1

In 2022, the Company continued to meet the requirements of the General Data Protection Law (LGPD). Queries related to the topic can be carried out through a channel created on the Copasa website LGPD Form (copasa.com.br).

Copasa's actions in this area are supported by the Policy and Program for the Protection of Personal Data, aligned with the Privacy Policy, adopted by Copasa with the aim of standardizing the processing of personal data, seeking to increase the security and avoiding cases of leaks of sensitive data. The Company's employees have a person in charge, called the Data Protection Officer (DPO) to solve doubts, adjust processes and raise awareness about the practices to be adopted in relation to the protection of personal data.

The Company made a commitment to its stakeholders to implement improvements in data protection processes for 2023.

It is worth mentioning that, in 2021, 47 complaints of violation of customer privacy were confirmed, while, in the 2022 cycle, there were no proven complaints regarding violation of privacy, nor the loss of customer data.



3.6. ENGAGEMENT AND INNOVATION WITH SUSTAINABILITY



The Company structured the Research, Technological Development and Innovation Program, called INOVA Copasa, which, in accordance with environmental, social and governance criteria, guarantees the development of incremental or disruptive improvements, as well as the elevation of the quality of service provision in parallel with the satisfaction of the customer's experience, in the search for water supply and sanitary sewage solutions, outlining more efficient procedures and in compliance with the universalization goals set forth in the Legal Framework for Basic Sanitation.

Among the research initiatives, innovations result, such as the expansion of the use of renewable and non-polluting sources for energy generation, the development of intelligent and low-cost equipment and sensors, among others. The Company's migration to the free energy market throughout 2023 will ensure that customers acquire energy as a commodity, unlike the captive acquisition of concessionaires, the standard model adopted until then.

THE INOVA PROGRAM IS STRUCTURED AROUND FOUR THEMATIC AXES:

AXIS 1 - CHALLENGE TO TECHNOLOGICAL INNOVATION (COPATHON)

The program is aimed at the company's Employees, and encourages inventiveness and ideation. Aimed at Copasa's internal public, the modality refers to a contest valuing the creativity and ideas of its employees, giving visibility to best practices and the resolution of everyday problems that interfere with the efficiency and quality of service provision. The most recent project took place in February 2022 and lasted 3 months.

AXIS 2 - Copasa R&D (COPAJUMP)

With the aim of promoting Research, Development and Innovation, an incentive is given to improve training and improvement in stricto and lato sensu courses, focused on topics of strategic interest to the Company.

AXIS 3 - COPACADEMY

Aimed at academia and the scientific community. A strategic alliance was formalized between Copasa, the Federal University of Minas Gerais (UFMG) and the spin-off Reference Center for Sustainable Sewage Treatment Stations (CR ETEs), created by sanitary engineers who graduated from UFMG, to development of innovative solutions for sewage treatment systems.

AXIS 4 - COPAPARTNER

Dedicated to open innovation and the startup ecosystem in the search for innovative solutions that can increase Copasa's competitive advantage. It is in the process of being prepared for the publication of an open innovation notice for the HUB MG20, linked to the Economic Development Department of the State of Minas Gerais (SEDE/GOV/MG), for important challenges of the Company and whose solutions will be prospected in the ecosystem of startups.

3.6.1. INTEGRATION OF SUSTAINABILITY INTO

CORPORATE STRATEGY

GRI 2-28



Bearing in mind the integration of the commitments of the ESG Agenda and Copasa's strategy, the scope of projects and innovation in the current cycle stands out, with the prioritization and objectivity of accelerating and ensuring technological solutions, as well as the management of projects and active in service excellence, such as:

- Decentralized sewage treatment systems: development of decentralized sewage treatment solutions, which can be applied in remote and isolated areas, where there is no infrastructure for collection and conventional treatment.
- Remote monitoring of networks: use of technology to remotely monitor the functioning of water distribution networks and sewage collection networks, which allows quick identification of problems and more agile intervention.
- Real-time water quality monitoring: investment in technology, allowing for a more accurate and faster analysis of the presence of contaminants and harmful chemicals.
- Management of water losses: adoption of technologies, such as the use of telemetry systems to identify leaks and the use of data analysis tools to optimize water use.
- Intelligent measurement systems for water consumption: allow remote reading of meters, enabling fairer and more accurate billing.
- Water reuse: development of water reuse projects, such as the use of reused water to wash streets and squares, irrigate green areas and even to supply industries.
- Customer service platform: allows the user to request services, obtain information about their contract and send suggestions or complaints.
- Use of artificial intelligence in waste management: optimization of waste management, identifying consumption patterns and adjusting collection and disposal more efficiently.
- Use of renewable energy in water and sewage treatment plants such as solar and biomass, reducing operating costs and contributing to the protection of the environment.





	page
4. Engagement with stakeholders	39
4.1 Customers	39
4.1.1 Technical and economic accessibility	42
4.2 Collaborators	43
4.2.1 Termination Program	43
4.2.2 Quality and Benefits Management	43



	page
4.2.3 Commitment to promoting diversity and inclusion	48
4.2.4 Professional development and corporate education	55
4.2.5 Occupational health and safety	58
4.2.5.1 Outstanding programs and actions	60



	page
4.3 Relationship and integrity with Suppliers	64
4.4 Commitment to Society	65
4.4.1 Social and environmental impacts of operations	65
4.4.2 Social programs and projects	66



4 . E N G A G E M E N T W I T H S T A K E H O L D E R S



GRI 2-29/ 2-30



With the purpose of defining and prioritizing the interested parties, identifying the main needs and expectations and translating them into performance requirements expected by the Interested Parties, through indicators and respective performance levels, Copasa instituted the Process of Managing Interested Parties, whose main product is the Sphere of Influence Matrix

that shows the Stakeholders prioritized by the Company.

Additionally, Copasa promotes active and regular listening during the implementation of the Materiality Matrix, which takes place every two years.

4 . 1



C U S T O M E R S

GRI 3-3

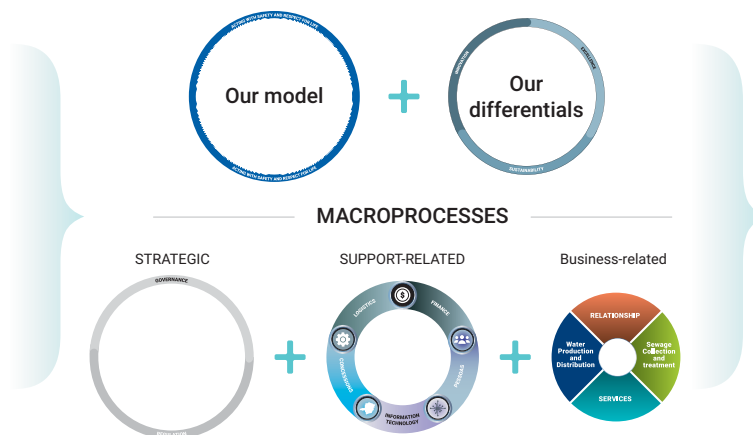
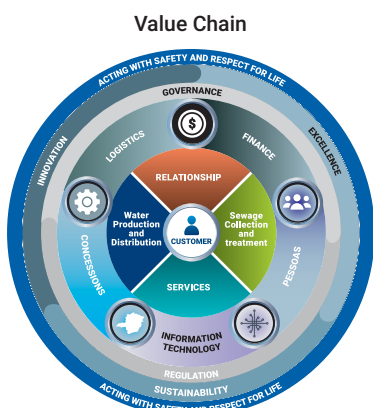
Copasa MG highlights the customer as the central axis of the components of the value chain, thus evidencing our concern with the population and its customers. In this way, seeking to ensure the safety and quality of water and sewage services, the Company carries out a strategic action in view of the motivation to be recognized for being products and services, highlighting among the main matters customer service with quality, safety and respect for life.

In this sense, the Company pursued its objective of positively transforming the customer experience, as set out in its Strategy Statement, obtaining significant results in terms of improvement in its relationship with its stakeholders and the fulfillment of regulatory targets.

COMPONENTS OF VALUE CHAIN



Our central axis



CUSTOMERS



Our Virtual Assistant Chico was launched in 2021. This customer relationship chatbot/webchat was made available on the Virtual Agency and on Whatsapp – (31) 99770-7000

GRI 3-3

Mapping of the impacts on the customers according to materiality.



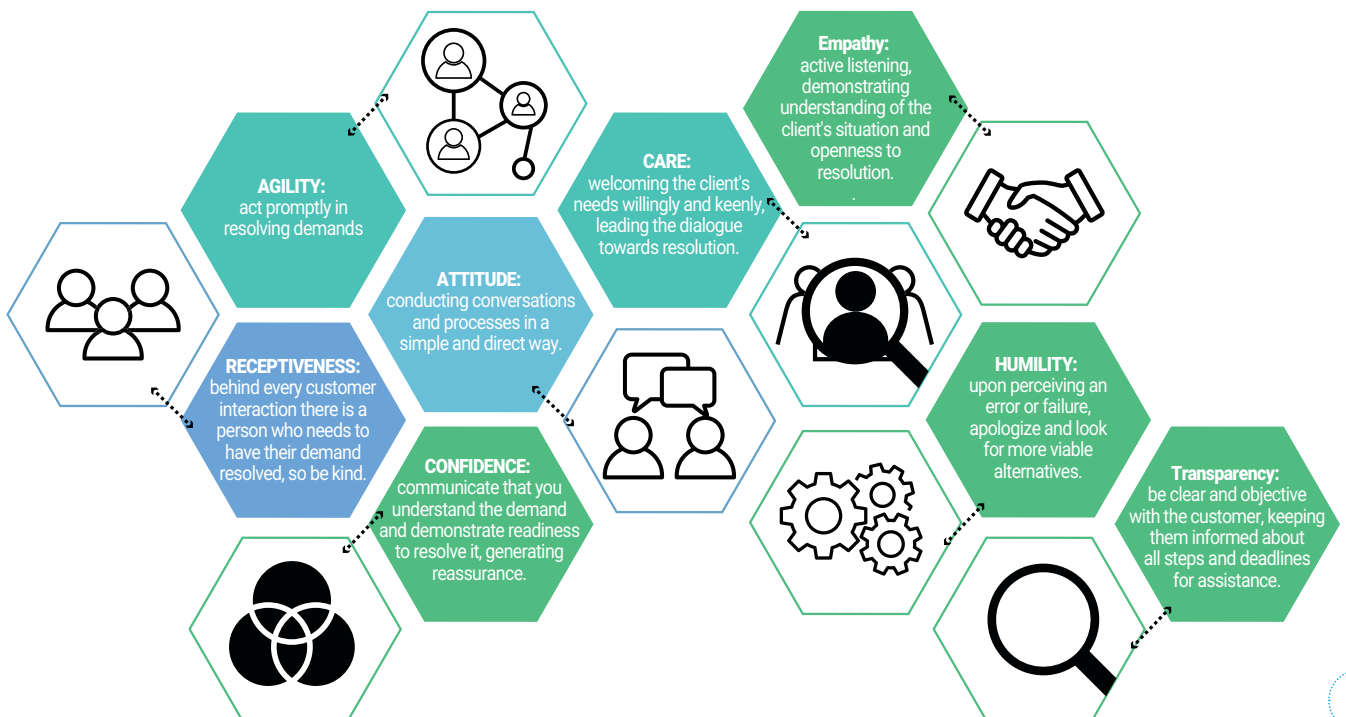
Copasa, aware of the need to guarantee and increase credibility with customers day after day in the execution of its processes and the chain of services, is committed to acting in a transparent, sustainable and efficient manner in the provision of water supply and collection services, and sewage treatment. Thus, the quality of service to our customers results in trust in products and services, as well as brand loyalty.

In order to manage the real and potential **positive impacts** of its operations, Copasa adopts a comprehensive approach that involves the management of service time in all communication channels, the management of the entire chain of services offered to customers and the follow-up and promotion of the benefits associated with joining the water and sewage networks.

This approach includes the implementation of measures that result in significant improvements in public health, the environment, urbanization and property valuation. By offering efficient and high-quality services, the Company seeks to provide solutions for its customers and contribute to improving the quality of life of the population and the environment in which it operates.

Satisfaction indicators were instituted as a means of complementing the monitoring of well-being and customer satisfaction, bringing the operational results verified by business indicators closer to the customers' perception of the services or products actually delivered. The monitoring of satisfaction surveys is carried out in order to provide subsidies for a more assertive action in the causes of dissatisfaction with the areas responsible for the processes and reasons reported by customers. In this way, the client's evaluation works as a quick and frequent thermometer of the experience with the Company, enabling a sustainable performance that proposes to improve eventual negative points and value the positive aspects of Copasa MG.

In the 2022 cycle, Copasa MG also instituted the Customer Week, an event held in the week of September 15th – Customer Day, with internal and external actions to promote practices of excellence in the relationship with these stakeholders, seeking the involvement of suppliers, society and the Granting Authority. The objective of the initiative is to raise awareness of the importance of the customer experience, based on eight structural pillars:



CUSTOMERS

GRI 2-29



In 2022, the Company achieved a significant result in the Customer Satisfaction Index.

Overcoming the established target of 72.50 points and reaching the mark of 74.50 points. This result represents an increase of 12.4% in relation to the previous performance, when the index was 66.3 points. The achievement demonstrates the company's advances in providing high quality services and improving the experience of its customers.

In addition to the satisfaction indicator, the effectiveness of measures aimed at each of these segments is also verified by the following indicators: Net Promoter Score (NPS), which in 2022 reflected a significant increase of 161.5% compared to the previous cycle. As a result, the Company advances from the improvement zone towards the indicator quality zone; Service Quality Index (IQS) ended 2022 with an evolution of 142% in its score, a significant improvement compared to the performance in the previous cycle; Indicators from the Performance Measurement Reference Guide (GRMD), which showed a general improvement in the cycle, reflecting the highlights of the Company's Business Units in the National Sanitation Quality Award.

In order to reduce highly irreversible systemic impacts related to customer satisfaction, the Company adopts middle-up-down initiatives and operates in scalable pilot projects. Among the examples, the following stand out: integration of digital channels that took place in 2022;

expansion of menus and availability of agile means of payment on digital platforms, such as transactions via PIX, allowing copying and pasting of code, via app, via WhatsApp and webchat; standardization and implementation of more agile procedures, such as external standard water connection, simultaneous connection and water metering of own source for sewage billing; change in the categorization of the economies of use of some branches of activities; possibility of imposing credit restrictions on debtors (disapproval), increase in protest actions and special renegotiation conditions; improvement of the Blue Days Campaign, which offers special renegotiation conditions; review of internal regulations, based on customer needs and expectations; establishment of alternative methods for resolving disputes in the Judiciary – such as mediation and conciliation –, which result in the treatment of the original causes of the actions:

Dias Azuis (Blue Days)

Highlight for the Dias Azuis campaign, which provides better conditions for customers, especially those in the social category, to negotiate their debts, in order to guarantee continuity of access to the Company's service with quality and security, impacting the sustainability of the business.

In 2022, the discount granted totaled BRL 63 million for the 41,000 participants. Thus, the campaign produced satisfactory results in reducing bad debt, which in turn reached the lowest value in 6 years, equivalent to just 3.2% of the Company's total customers.

CUSTOMERS



Vem pra Rede (Join the network)

Also responsible for the positive social impact in the State, investments in the Project totaled BRL 2.7 million in 2022, with free sewage connection (diameter 100 mm) for the Social and Residential categories. In addition to tariff discounts, the Program worked to raise awareness about the importance of connecting the property to the public sewage network, which generates improvements to the environment, health and quality of life of the population of Minas Gerais, as well as the valuation of the properties.

The actions are supported by the Arsa-MG resolution, which approves a price list and terms for Copasa MG's non-tariffed services and provides for the free sewage connection for customers registered in the categories mentioned above.

4.1.1. TECHNICAL AND ECONOMIC

ACCESSIBILITY

 SASB- IF-WU- 240A.4

The tariff is calculated taking as a parameter the global costs incurred by the Company, which must ensure an efficient level of expenses by the concessionaire, which ensures the economic and financial balance and the preservation of the social aspects of the services, as provided for by Federal Law No. 11.445/2007. These tariffs are revised every 4 (four) years and readjusted once a year.

The Periodic Tariff Review seeks to ensure that the revenue billed by the provider is capable of covering the efficient costs necessary to provide services, generate funds for investments and ensure adequate remuneration and amortization of invested capital, as well as defining the parameters of tariff incentives related to efficiency of operating costs and the expansion and quality of services to be in effect during the Tariff Cycle. The calculation of these incentives is done through the component called Factor X.

The tariff adjustment, whose methodology is defined by means of Technical Note CRE nº 15/2021, aims to correct the inflation incident on the Company's costs, the application of tariff incentives (Factor X) and the compensation related to the financial components.

It is worth mentioning that exclusively residential properties, used by families with per capita income of up to half the minimum wage, and that are registered in the Single Registry of social programs, have access to the Social Residential Tariff. In 2022, the benefit coverage reached 11.3% of the total residential water and sewage connections served by Copasa.

COLLABORATORS



4 . 2 . 1 . T E R M I N A T I O N

P R O G R A M

 GRI 2-7/ 2-8 / 401-1/ 401-2/ 401-3/ 402-1/ 407-1/ 408-1/ 409-1

The Company, recognizing the invaluable contribution of its employees, undertakes to value the services provided by them. To this end, it guarantees the management of people with dignity and respect, including voluntary departure from the organization.

This process is supported by a program that offers subsidies to employees, assuring them tangible


benefits, including maintaining their enrollment and extending these benefits to their dependents in the Copass Saúde plan.

This program, which embodies our commitment to the well-being of our team, attracted 1,098 employees to join the Company in the last cycle.

4.2.2. QUALITY AND BENEFITS

M A N A G E M E N T

 GRI 2-7 / GRI 401-1 / GRI 401-3

 Copasa does not hire individuals to perform temporary work. the Hiring process is only through a public tender, all of whom are permanent hires.

Copasa offers the same benefit package to all employees: Point allowance for Child Monitoring; additional vacation; Travel food; bonus for tenure; childcare assistance; special education assistance; education assistance; sickness benefit supplement; bonus for driving vehicles; snack; maternity/paternity leave; profit sharing; medical/dental health plan; Food Program – meal vouchers, basic basket and Christmas basket; Special Assistance Program; reimbursement of fees and release for CNH renewal (in specific cases); replacement pay; group life insurance / funeral assistance; transportation vouchers; and private pension.

On December 7, 1982, the Company signed an adhesion agreement and became a sponsor of the Social Security Foundation of Minas Gerais - FUNDASEMG, whose rights and obligations were later assumed by PREVIMINAS, currently Fundação Liberdade, which was created with the objective of to complement the retirement of participating employees, ensuring the maintenance of their defined benefit plan in said Foundation.

4.2.2. QUALITY AND BENEFITS MANAGEMENT



The Company has a pension fund whose purpose is to cover the projected balance risk benefits. The calculation basis for this estimate is the amount recognized in liabilities. The estimate is carried out annually. It is worth noting that the entity managing the plans records amounts in Contingency Liabilities, referring to lawsuits from participants against the benefit plans.

As for the percentage of salary contributed by the employee or employer, employees can currently join the plan in the defined contribution modality (DC). The contribution varies from 3% to 10% of the remuneration, with the percentage of the

contribution being defined by the employee, and the sponsor contributes equally.

In the case of the Copasa Saldado Plan (supplementary pension plan of which the Company is the sponsor), there is a recognized liability of BRL 112.7 million. Liabilities are estimated annually based on the recognized amount. Finally, out of a total of 10,186 Copasa employees, 9,579 are voluntary participants in the Libertas Plans (which have the objective of complementing the retirement of participating employees).



4.2.2. QUALITY AND BENEFITS MANAGEMENT

The following data show the evolution of the number of permanent and temporary employees at Copasa between 2018 and 2022, broken down by gender.

From 2018 to 2021, there was a decrease in the number of employees, and in 2022, the Company had 9,270 permanent male employees and 916 female employees. No temporary employees were registered in 2022.

		Permanent collaborators	Temporary employees	Control measurement unit
2018	Man	10,474	415	10,889
	Woman	1,073	96	1,169
	TOTAL	11,547	511	12,058
2019	Man	10,454	430	10,884
	Woman	1,071	105	1,176
	TOTAL	11,525	535	12,060
2020	Man	10,331	389	10,720
	Woman	1,062	175	1,237
	TOTAL	11,393	564	11,957
2021	Man	9,741	389	10,130
	Woman	951	180	1,131
	TOTAL	10,692	569	11,261
2022	Man	9,270	-	9,270
	Woman	916	-	916
	TOTAL	10,186	-	10,186

Information related to new hires carried out by Copasa in the years 2018 to 2022, broken down by age group, gender and region of the state of Minas Gerais, indicate that:

- I. Regarding the age group, it is observed that there was a significant increase in the number of hiring of people aged between 30 and 50 years old, from 48.8% in 2018 to 69.5% in 2022. Hiring of people under 30 decreased from 43% in 2018 to 23.2% in 2022, while hiring of people over 50 saw a slight drop, from 8.3% in 2018 to 7.3% in 2022.
- II. Regarding gender, it is observed that the number of women hired grew significantly in 2020, representing 78.6% of new hires. However, in 2022, women's participation dropped to 24%, while men's rose to 76%.
- III. Regarding the region of the State of Minas Gerais, new hires are concentrated mainly in the Metropolitan Region of Belo Horizonte, representing half of the total percentage in 2022, while the participation of hires in the interior of the state fell to 50.9% and the other half in the interior of the state.

Age group	2018	%	2019	%	2020	%	2021	%	2022	%
Under 30	172	43.0%	44	36.7%	0	0.0%	2	5.1%	89	23.2%
From 30 to 50	195	48.8%	53	44.2%	9	64.3%	17	43.6%	266	69.5%
Over 50	33	8.3%	23	19.2%	5	35.7%	20	51.3%	28	7.3%
Total	400	100.0%	120	100.0%	14	100.0%	39	100.0%	383	100.0%

Gender	2018	%	2019	%	2020	%	2021	%	2022	%
Women	41	10.20%	13	10.80%	11	78.6%	11	28.2%	92	24.00%
Men	359	89.80%	107	89.20%	3	21.4%	28	71.8%	291	76.00%
Total	400	100.0%	120	100.0%	14	100.0%	39	100.0%	383	100.0%

Region of the State of Minas Gerais	2018	%	2019	%	2020	%	2021	%	2022	%
Belo Horizonte Metropolitan Region	132	33.0%	44	36.7%	8	57.1%	28	71.8%	195	50.9%
Interior of the State of Minas Gerais	268	67.0%	76	63.3%	6	42.9%	11	28.2%	188	49.1%
Total	400	100.0%	120	100.0%	14	100.0%	39	100.0%	383	100.0%

4.2.2. QUALITY AND BENEFITS MANAGEMENT

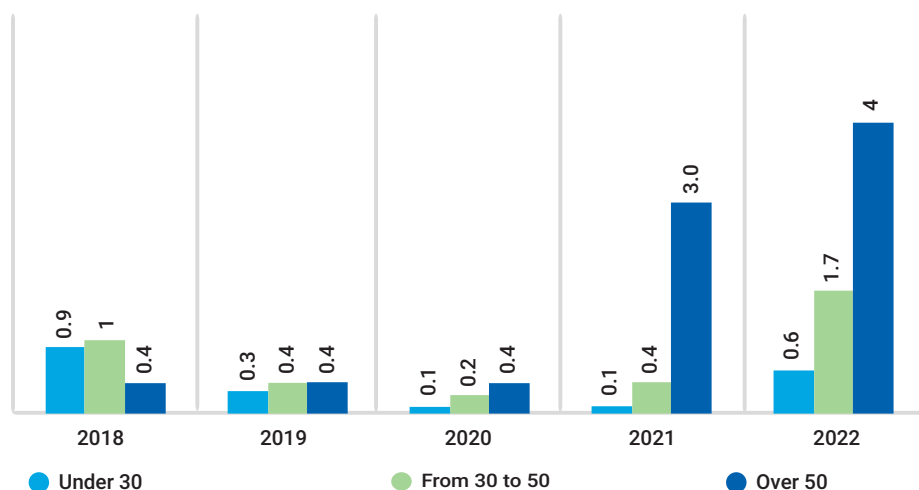


Regarding the turnover of Copasa employees, the information was consolidated between the years 2018 to 2022, broken down by age group, gender and region of the state of Minas Gerais.

- There was an increase in turnover across all age groups, with the highest turnover rate occurring in the over-50 age group, which reached 4% in 2022. Turnover in the 30-50 age group has also increased significantly, reaching 1.7% in 2022. In the under 30 age group, turnover had a slight variation, with 0.6% in 2022.

Turnover, by age group

Age group	2018	2019	2020	2021	2022
Under 30	0.9	0.3	0.1	0.1	0.6
From 30 to 50	1.0	0.4	0.2	0.4	1.7
Over 50	0.4	0.4	0.4	3.0	4.0
Total	2.3	1.1	0.7	3.5	6.3



4.2.2. QUALITY AND BENEFITS MANAGEMENT

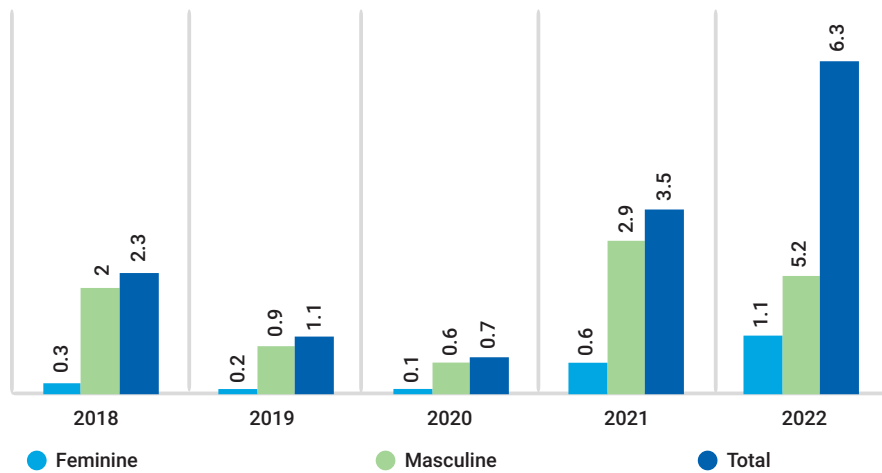


 The prominence of males is reflected in the Company's distribution by gender.

- Regarding gender, the turnover of women had a slight variation, with 1.1% in 2022, while that of men increased significantly, reaching 5.2% in 2022.

Turnover, by gender [®]

Gender	2018	2019	2020	2021	2022
Feminine	0.3	0.2	0.1	0.6	1.1
Masculine	2.0	0.9	0.6	2.9	5.2
Total	2.3	1.1	0.7	3.5	6.3

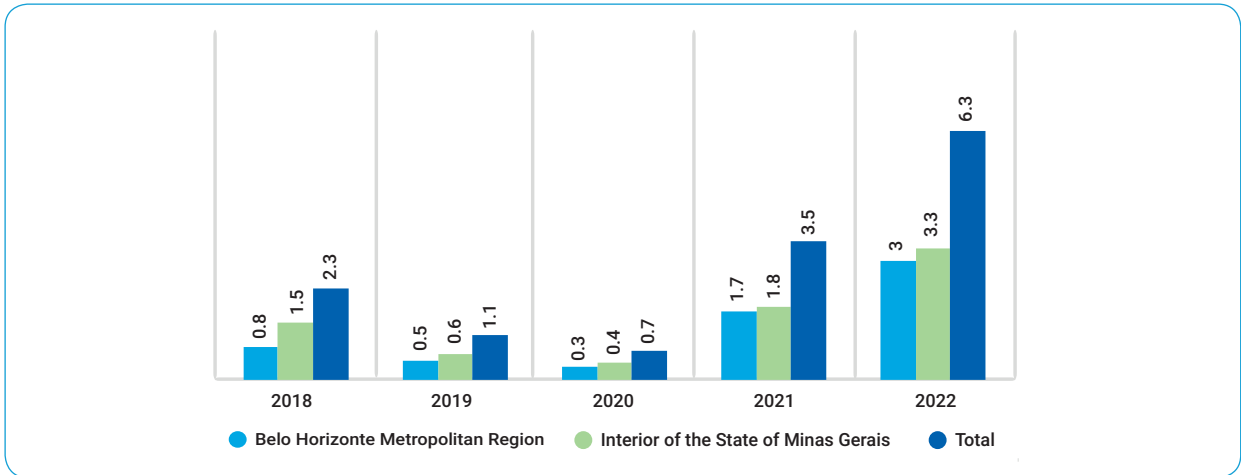


- In relation to the region of the State of Minas Gerais, turnover was higher in the Metropolitan Region of Belo Horizonte, reaching 3% in 2022, while in the interior of the state it was 3.3% in the same year.

Turnover, by region

Region of the State of Minas Gerais	2018	2019	2020	2021	2022
Belo Horizonte Metropolitan Region	0.8	0.5	0.3	1.7	3.0
Interior of the State of Minas Gerais	1.5	0.6	0.4	1.8	3.3
Total	2.3	1.1	0.7	3.5	6.3

4.2.2. QUALITY AND BENEFITS MANAGEMENT



It is worth noting that turnover is an important indicator for assessing the quality of the work environment and employee satisfaction, in which the ideal percentage of the turnover rate of up to 10% is considered, and that a high rate may indicate management problems and organizational climate.

Copasa is committed to permanently monitoring this indicator, considering the PDVI which results in increased turnover. The Company implements measures to reduce turnover and maintain a healthy and productive work environment for its employees.

4.2.3. COMMITMENT TO PROMOTING DIVERSITY AND INCLUSION

GRI 405-1

Copasa prohibits any form of discrimination and biased demonstrations, which must be immediately communicated or denounced through the instruments maintained by the Company. The issue of diversity and inclusion is reflected in the emphasis with which the issue is addressed in its Code of Conduct and Integrity, which establishes equal treatment of all employees as part of its main guidelines.

In 2022, the Copasa reached the index of 33.1% of managerial positions held by women, an important milestone in terms of gender equality, surpassing the goal established by the Movement Elas Lideram of the Global Compact, which sets the target of 30% women in leadership positions by 2025. This result demonstrates the company's commitment to diversity and inclusion, especially with regard to gender equality.

The company's strategic planning focuses on SDG 5 - Gender Equality, encouraging diversity and inclusion in the company's management. The implementation of the Female Mentoring Program is an example of how the company has made efforts to encourage and prepare women for leadership positions, with the objective of encouraging and preparing women so that they can build their professional careers and evolve in their careers, contributing to gender equality.

The initiative is important not only for promoting gender equality within the company, but also for building a more diverse and inclusive work environment, capable of attracting and retaining talent with different profiles and abilities.

4.2.3. COMMITMENT TO PROMOTING DIVERSITY AND INCLUSION

The Company, which participates in the Citizen Company program, contemplates the extension of maternity leave and paternity leave.

Overall, the data indicate that, despite the reduction in the number of employees entitled to maternity/paternity leave and in the total number of employees who took leave in 2022, the company maintained high rates of return and retention of these employees.

This reinforces Copasa's commitment to maintain an organizational culture that promotes the well-being and quality of life of its employees, in addition to ensuring the efficiency and sustainability of the services provided.



Maternity/paternity leave	2018		2019		2020		2021		2022	
	men	women	men	women	men	women	men	women	men	women
Total number of employees entitled to take maternity/paternity leave	10,474	1,073	10,454	1,071	10,331	1,062	9,741	951	9,270	916
Total number of employees who took maternity/paternity leave	330	38	338	29	259	35	248	21	243	26
Total number of employees who returned to work after taking maternity/paternity leave	330	38	338	29	259	35	248	21	243	26
Total number of employees who returned to work after maternity/paternity leave and remained employed twelve months after their return to work	327	38	335	38	254	34	247	21	241	26
Rate of return to work of employees who took maternity/paternity leave	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Retention rate of employees who took maternity/paternity leave	99.1%	100.0%	99.1%	96.6%	98.1%	97.1%	99.6%	100.0%	99.2%	100.0%

The Company demonstrated its commitment to promoting racial equality through initiatives carried out on Black Consciousness Day. The “Wheel of Inclusion” event had a positive impact on 100 people, providing a space for dialogue and reflection on the importance of inclusion and diversity. In addition, the Company organized a cultural exhibition with the theme “Racial Literacy”, promoting freedom of expression and talents of young apprentices, to encourage awareness and appreciation of Afro-Brazilian culture.



4.2.3. COMMITMENT TO PROMOTING DIVERSITY AND INCLUSION

GRI 2-29

Diversity and Inclusion in Governance Bodies

Percentage of individuals who are part of governance bodies

Gender	2018		2019		2020		2021		2022	
	Total	%	Total	%	Total	%	Total	%	Total	%
Men	11	64.7%	16	94.1%	15	88.2%	15	88.24%	9	90.0%
Women	6	35.3%	1	5.9%	2	11.8%	2	11.76%	1	10.0%
Total	17	100.0%	17	100.0%	17	100.0%	17	100.0%	10	100.0%

Age group	2018		2019		2020		2021		2022	
	Total	%	Total	%	Total	%	Total	%	Total	%
Under 30 years	0	0.0%	1	5.9%	1	5.9%	1	5.88%	0	0.0%
30 to 50 years	4	23.5%	8	47.1%	8	47.1%	7	41.18%	2	20.0%
Over 50 years	13	76.5%	8	47.1%	8	47.1%	9	52.94%	8	80.0%
Total	17	100.0%	17	100.0%	17	100.0%	17	100.0%	10	100.0%

Color	2018		2019		2020		2021		2022	
	Total	%	Total	%	Total	%	Total	%	Total	%
White	4	23.5%	13	76.5%	12	70.6%	12	70.6%	9	90.0%
Black	0	0	0	0	0	0	0	0	0	0%
Brown	0	0	2	11.8%	2	11.8%	2	11.8%	1	10.0%
Yellow	0	0	0	0	0	0	0	0	0	0%
Indigenous	0	0	0	0	0	0	0	0	0	0%
Not informed	13	76.5%	2	11.8%	3	17.6%	3	17.6%	0	0%
Total	17	100.0%	17	100.0%	17	100.0%	17	100.0%	10	100.0%

The data provided shows the distribution of employees by functional category, gender, age group and race/ethnicity for a company over the years from 2018 to 2022.

In 2018, the company had a total of 11,547 employees, 90.7% men and 9.3% women. The percentage of men increased slightly over the years, reaching 91% in 2022, while the percentage of women decreased from 9.3% in 2018 to 9% in 2022.

4.2.3. COMMITMENT TO PROMOTING DIVERSITY AND INCLUSION



Diversity and Inclusion by functional category

Percentage of employees by functional category

Management functional category	Gender	2018		2019		2020		2021		2022	
		Total	%	Total	%	Total	%	Total	%	Total	%
Management	Men	112	70%	92	70%	95	68.3%	97	67%	97	66%
	Women	49	30%	39	30%	44	32%	48	33%	51	35%
	Total	161	100.0%	131	100.0%	139	100.0%	145	100.0%	148	100.0%
Upper Administration	Men	145	50%	155	52%	152	52%	132	52%	139	48%
	Women	143	50%	142	48%	138	48%	123	48%	153	52%
	Total	288	100.0%	297	100.0%	290	100.0%	255	100.0%	292	100.0%
Upper Operational	Men	303	72%	310	72%	310	72%	281	70%	273	67%
	Women	116	28%	123	28%	121	28%	119	30%	133	33%
	Total	419	100.0%	433	100.0%	431	100.0%	400	100.0%	406	100.0%
Operational Technician	Men	872	94%	868	94%	888	94%	902	94%	1001	94%
	Women	61	7%	60	7%	61	6%	61	6%	65	6%
	Total	933	100.0%	928	100.0%	949	100.0%	963	100.0%	1066	100.0%
Administrative technician	Men	1031	69%	1030	69%	1017	69%	1006	72%	1094	76%
	Women	455	31%	460	31%	455	31%	389	28%	347	24%
	Total	1486	100.0%	1490	100.0%	1472	100.0%	1395	100.0%	1441	100.0%
Operational	Men	7280	99%	7264	99%	7143	99%	6663	99%	6073	99%
	Women	112	2%	109	2%	102	1%	82	1%	69	1%
	Total	7392	100.0%	7373	100.0%	7245	100.0%	6745	100.0%	6142	100.0%
Administrative	Men	731	84%	735	84%	726	84%	660	84%	593	86%
	Women	137	16%	138	16%	141	16%	129	16%	98	14%
	Total	868	100.0%	873	100.0%	867	100.0%	789	100.0%	691	100.0%
Total	Men	10474	91%	10454	91%	10331	91%	9741	91%	9270	91%
	Women	1073	9%	1071	9%	1062	9%	951	9%	916	9%
	Total	11547	100.0%	11525	100.0%	11393	100.0%	10692	100.0%	10186	100.0%

The data show the percentage of employees by functional category, with the majority of employees in the operational category (63.2% in 2022), followed by technical administrative (25.4%) and managerial (6.5%) positions.

In terms of gender distribution, the data show that men are over-represented in most functional categories, with the exception of the upper administrative category, where women represent 52% of the total. The highest percentage of men is found in the operational category, with 99% of the total.

The data show the percentage of employees by race/ethnicity in managerial positions, with the majority identifying themselves as White (71.6% in 2022), followed by Brown (21.6%) and Black (2.7%).



4.2.3. COMMITMENT TO PROMOTING DIVERSITY AND INCLUSION

Diversity and Inclusion by functional category

Percentage of employees by functional category

Functional category	Diversity indicator	2018		2019		2020		2021		2022	
		Total	%	Total	%	Total	%	Total	%	Total	%
Managerial	Whites	118	73.3%	85	64.9%	94	67.6%	101	69.7%	106	71.6%
	Black	3	1.9%	4	3.1%	5	3.6%	4	2.8%	4	2.7%
	Brown	37	23.0%	33	25.2%	32	23.0%	33	22.8%	32	21.6%
	Yellow	1	0.6%	1	0.8%	1	0.7%	1	0.7%	1	0.7%
	Indigenous	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Not informed	2	1.2%	8	6.1%	7	5.0%	6	4.1%	5	3.4%
	Total	161	100.0%	131	100.0%	139	100.0%	145	100.0%	148	100.0%
Upper Administration	Whites	191	66.3%	202	68.0%	196	67.6%	172	67.5%	192	65.8%
	Black	15	5.2%	16	5.4%	14	4.8%	13	5.1%	16	5.5%
	Brown	71	24.7%	70	23.6%	71	24.5%	62	24.3%	76	26.0%
	Yellow	1	0.3%	1	0.3%	1	0.3%	1	0.4%	1	0.3%
	Indigenous	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Not informed	10	3.5%	8	2.7%	8	2.8%	7	2.7%	7	2.4%
	Total	288	100.0%	297	100.0%	290	100.0%	255	100.0%	292	100.0%
Upper Operational	Whites	266	63.5%	279	64.4%	279	64.7%	252	63.0%	255	62.8%
	Black	21	5.0%	21	4.8%	21	4.9%	23	5.8%	25	6.2%
	Brown	110	26.3%	111	25.6%	110	25.5%	106	26.5%	110	27.1%
	Yellow	7	1.7%	7	1.6%	7	1.6%	6	1.5%	7	1.7%
	Indigenous	1	0.2%	1	0.2%	1	0.2%	1	0.3%	1	0.2%
	Not informed	14	3.3%	14	3.2%	13	3.0%	12	3.0%	8	2.0%
	Total	419	100.0%	433	100.0%	431	100.0%	400	100.0%	406	100.0%
Administrative technician	Whites	269	42.3%	628	42.1%	620	42.1%	579	41.5%	588	40.8%
	Black	157	10.6%	156	10.5%	154	10.5%	153	11.0%	154	10.7%
	Brown	650	43.7%	657	44.1%	649	44.1%	617	44.2%	650	45.1%
	Yellow	13	0.9%	13	0.9%	13	0.9%	14	1.0%	13	0.9%
	Indigenous	2	0.1%	2	0.1%	2	0.1%	2	0.1%	2	0.1%
	Not informed	35	2.4%	34	2.3%	34	2.3%	30	2.2%	34	2.4%
	Total	1,486	100.0%	1,490	100.0%	1,472	100.0%	1,395	100.0%	1,441	100.0%
Operational	Whites	2,691	36.4%	2,686	36.4%	2,648	36.5%	2,450	36.3%	2,208	35.9%
	Black	930	12.6%	930	12.6%	913	12.6%	849	12.6%	804	13.1%
	Brown	3,135	42.4%	3,142	42.6%	3,095	42.7%	2,896	42.9%	2,655	43.2%
	Yellow	80	1.1%	81	1.1%	80	1.1%	78	1.2%	71	1.2%
	Indigenous	20	0.3%	20	0.3%	19	0.3%	19	0.3%	15	0.2%
	Not informed	356	7.3%	514	7.0%	490	6.8%	453	6.7%	389	6.3%
	Total	7,392	100.0%	7,373	100.0%	7,245	100.0%	6,745	100.0%	6,142	100.0%
Operational Technician	Whites	334	35.8%	331	35.7%	330	34.8%	321	33.3%	359	33.7%
	Black	117	12.5%	116	12.5%	119	12.5%	123	12.8%	138	12.9%
	Brown	435	46.6%	436	47.0%	451	47.5%	469	48.7%	520	48.8%
	Yellow	11	1.2%	11	1.2%	11	1.2%	11	1.1%	12	1.1%
	Indigenous	3	0.3%	3	0.3%	4	0.4%	4	0.4%	3	0.3%
	Not informed	33	3.5%	31	3.3%	34	3.6%	35	3.6%	34	3.2%
	Total	933	100.0%	928	100.0%	949	100.0%	963	100.0%	1,066	100.0%
Administrative	Whites	327	37.7%	326	37.3%	323	37.3%	275	34.9%	238	34.4%
	Black	98	11.3%	98	11.2%	97	11.2%	91	11.5%	81	11.7%
	Brown	390	44.9%	393	45.0%	389	44.9%	363	46.0%	311	45.0%
	Yellow	7	0.8%	7	0.8%	7	0.8%	8	1.0%	10	1.4%
	Indigenous	2	0.2%	2	0.2%	2	0.2%	2	0.3%	3	0.4%
	Not informed	44	5.1%	47	5.4%	49	5.7%	50	6.3%	48	6.9%
	Total	868	100.0%	873	100.0%	867	100.0%	789	100.0%	691	100.0%
Total	Whites	4,556	39.5%	4,537	39.4%	4,490	39.4%	4,150	38.8%	3,946	38.7%
	Black	1,341	11.6%	1,341	11.6%	1,323	11.6%	1,256	11.7%	1,222	12.0%
	Brown	4,828	41.8%	4,842	42.0%	4,797	42.1%	4,546	42.5%	4,354	42.7%
	Yellow	120	1.0%	121	1.0%	120	1.1%	119	1.1%	115	1.1%
	Indigenous	28	0.2%	28	0.2%	28	0.2%	28	0.3%	24	0.2%
	Not informed	674	5.8%	656	5.7%	635	5.6%	593	5.5%	525	5.2%
	Total	11,547	100.0%	11,525	100.0%	11,393	100.0%	10,692	100.0%	10,186	100.0%

4.2.3. COMMITMENT TO PROMOTING DIVERSITY AND INCLUSION

Percentage of employees by functional category, by age group

FUNCTIONAL CATEGORY	Age group	2021		2022	
		Total	%	Total	%
Managerial	Under 30	0	0.0%	0	0.0%
	30 to 50	78	54.5%	88	59.5%
	Over 50	65	45.5%	60	40.5%
	Total	143	100.0%	148	100.0%
Upper Administration	Under 30	1	0.4%	8	2.7%
	30 to 50 anos	129	50.6%	180	61.6%
	Over 50	125	49.0%	104	35.6%
	Total	255	100.0%	292	100.0%
Upper Operational	Under 30	4	1.0%	24	5.9%
	30 to 50 anos	178	44.5%	220	54.2%
	Over 50	218	54.5%	162	39.9%
	Total	400	100.0%	406	100.0%
Administrative Technician	Under 30	23	1.6%	33	2.3%
	30 to 50	599	42.9%	733	50.9%
	Over 50	773	55.4%	675	46.8%
	Total	1395	100.0%	1441	100.0%
Operational Technician	Under 30	17	1.8%	20	1.9%
	30 to 50	563	58.5%	698	65.5%
	Over 50	383	39.8%	348	32.6%
	Total	963	100.0%	1066	100.0%
Operational	Under 30	356	5.3%	253	4.1%
	30 to 50	3813	56.5%	3736	60.8%
	Over 50	2576	38.2%	2153	35.1%
	Total	6745	100.0%	6142	100.0%
Administrative	Under 30	36	4.6%	33	4.8%
	30 to 50	390	49.4%	359	52%
	Over 50	363	46.0%	299	43.3%
	Total	789	100.0%	691	100.0%
Total	Under 30	437	4.1%	371	3.6%
	30 to 50	5750	53.8%	6014	59%
	Over 50	4503	42.1%	3801	37.3%
	Total	10690	100.0%	10186	100.0%



The data also provide information on the distribution by age group of employees. In 2022, 59% of employees were between 30 and 50 years old, while 37.3% were over 50 years old and 3.6% were under 30 years old.

4.2.3. COMMITMENT TO PROMOTING DIVERSITY AND INCLUSION

GRI 405-2 (EM R\$ MIL)

Excluding employed directors and retirees on disability.



ADMINISTRATIVE AREA	2021			2022		
	Men	Women	Ratio	Men	Women	Ratio [Ⓜ]
Base salary	4.6	5.6	1.2	5.5	6.9	1.3
Compensation	6.4	7.9	1.2	7.5	9.3	1.2
OPERATIONAL AREA	Men	Women	Ratio	Men	Women	Ratio
Base salary	2.7	6.1	2.2	3.4	7.8	2.3
Compensation	3.8	7.7	2.0	4.6	9.4	2.0

[Ⓜ] Ratio between Base-salary and Compensation of Women and Base-salary and Compensation of Men
Note: Data per BRL thousand

Additionally, Copasa demonstrates in its contractual relations a commitment to social and gender inclusion, adopting practices that aim to positively impact its value chain. An example is the guideline with contracted companies, especially for the provision of social mobilization services, to hire women residing in the territory where the contract will be executed. Said initiative resulted in the hiring of 55 residents and women

working in areas of social vulnerability for social mobilization in the BH Performance Contract and the hiring of 10 women from the rural community in Montes Claros. These initiatives generated a global monthly income of BRL 138.4 thousand and BRL 4.6 thousand, respectively, for contract workers, promoting broader and more diversified social inclusion.



4.2.4. PROFESSIONAL DEVELOPMENT AND CORPORATE EDUCATION

GRI 404-1/ 404-2/ 404-3



In 2022, BRL 3.8 million were invested in training programs. Copasa encourages, promotes and participates in the continuous professional development of its employees, in their different areas of activity and in the different phases of each professional trajectory. For the Company, in addition to ensuring technical updating, the systematic incentive to education and professional recycling adds value to the business and increases the engagement of those involved throughout the operation with the commitments assumed and reiterated at each cycle by the Company.

- **ENGINEER ADVANCEMENT PROGRAM:**

works to prepare professionals to address the challenges of the engineering area in the context of sanitation. In the 2022 cycle, the Company continued a set of actions to provide the updating of professionals in the area, raising the level of knowledge of all the people involved.

- **DEVELOPMENT OF POTENTIAL LEADERS PROGRAM (PDPL):**

for four months, it identifies and develops around 20 employees for management, preparing them to occupy leadership positions in the Company and in strategic centers for the sustainable development of the business. Participants who achieve an approval rate of over 80% in the Program become part of the Succession Bank for Trusted Positions, thus becoming priority candidates for leadership positions in the Company. In 2022, 223 employees participated in the selection process for the PDPL, 191 men and 32 women.



- **FINANCIAL SUPPORT FOR TECHNICAL AND GRADUATE COURSES:**

Copasa finances part of the costs of its employees in specialization courses in their areas of expertise. Each year, the Company publishes the enrollment period and regulations for those interested in external courses that enhance their professional development. In 2022, the subsidy totaled BRL 317,959.2.

4.2.4. PROFESSIONAL DEVELOPMENT AND CORPORATE EDUCATION

The following data shows the average hours of training by gender and job category over the years 2018 to 2022, and the percentage change in average

hours of training from 2021 to 2022. As can be seen, the number of training hours has increased significantly from 2018 to 2022.

Hours of training per employee, by gender

	2018	2019	2020	2021	2022	Variation % 2021x2022
Gender	Average hours					
Men	24.60	24.91	27.00	50.78	48.41	-4.67%
Women	45.13	37.68	33.00	88.73	75.01	-15.46%
Total hours of training	26.51	26.10	28.00	54.16	61.71	13.94%

It is observed that the managerial category had a large reduction in the average hours of training, from 186.3 hours in 2021 to only 37.2 hours in 2022, a decrease of 80.1%. The top administrative category had an increase in average hours of training, from 113.2 hours in 2021 to 155.8 hours in 2022, an increase of 37.6%. The administrative technician category also saw a small increase in average hours of training, from 58.8 hours in 2021 to 68.4 hours in 2022, an increase of 16.3%.

The operational technician category saw a significant increase in average hours of training, from 70.5 hours in 2021 to 106.5 hours in 2022, an increase of 51.1%. Finally, the administrative and operational categories had an increase in the average hours of training from 2021 to 2022, from 42.9 hours to 60.8 hours (an increase of 41.6%) and from 41.5 hours to 86 hours (increase of 107.5%), respectively.

Average hours of training per employee, per employee category

	2018	2019	2020	2021	2022	2021x2022
Functional category	Average hours					
Managerial	72.0	70.0	83.0	186.3	37.2	-80.1%
Upper Administration	53.0	44.8	35.0	113.2	155.8	37.6%
Upper Operational	66.0	46.2	68.0	149.4	37.2	-75.1%
Administrative Technician	36.0	30.8	28.0	58.8	68.4	16.3%
Operational Technician	43.0	36.0	32.0	70.5	106.5	51.1%
Administrative	24.0	22.2	22.0	42.9	60.8	41.6%
Operational	19.0	21.6	24.0	41.5	86.0	107.5%

4.2.4. PROFESSIONAL DEVELOPMENT AND CORPORATE EDUCATION



These data present the performance assessments per category and gender at Copasa in the years from 2018 to 2022.

Percentage distribution of regular employees evaluated by category

Performance Ratings by Category	2018		2019		2020		2021		2022	
	Man	Woman	Man	Woman	Man	Woman	Man	Woman	Man	Woman
Administrative/ Upper Operational	4.0%	22.9%	4.0%	23.6%	4.3%	23.9%	4.3%	24.1%	4.1%	28.6%
Operational Technician	6.8%	5.3%	7.1%	5.2%	7.1%	5.3%	7.6%	5.6%	10.3%	7.5%
Administrative Technician	8.7%	40.2%	9.3%	40.7%	9.2%	41.4%	9.2%	40.7%	10.5%	39.3%
Operational	66.3%	10.6%	64.8%	9.9%	64.9%	8.6%	64.2%	8.4%	67.9%	7.7%
Administrative	6.7%	10.9%	7.0%	12.5%	7.0%	13.3%	6.9%	13.5%	6.1%	11.5%
Managerial	1.1%	4.1%	1.1%	4.3%	0.8%	3.7%	1.0%	3.9%	1.1%	5.3%

¹ No middle management of high school degree data were published nor of middle management with higher education

The administrative technician category was the one with the highest percentage difference between men and women in the performance evaluations carried out in 2018, 2019 and 2020, but in 2021 and 2022 the difference decreased.

The managerial category had a low percentage of positive reviews overall, but in 2022 the percentage of women with positive reviews was higher than that of men.

These data show investment and participation in professional development over the years. In 2017, investment in professional development

was BRL 2.4 million, while in 2022 it was BRL 5.1 million. The number of participants in professional development programs also increased from 30.1 thousand in 2017 to 96 thousand in 2022.

In addition, the number of professional development hours also increased significantly, from 339.6 thousand hours in 2017 to 508.2 thousand hours in 2022. Average hours per employee also increased from 30.1 hours in 2017 to 61.7 hours in 2022.

4.2.4. PROFESSIONAL DEVELOPMENT AND CORPORATE EDUCATION

Investments in employee training and development

Specification	2017	2018	2019	2020	2021	2022
Investment in professional development (BRL million)	2.4	3.2	3.0	1.4	2.5	5.1
Number of participants (unit in thousand)	30.1	39.1	47.1	42.5	92.1	96.0
Number of professional development hours (in thousand hours)	339.6	305.9	300.7	318.9	579.0	508.2
Average hours per employee (hours)	30.1	26.5	26.1	28.0	54.2	61.7

The data reveal Copasa's growing commitment to the development of its employees over the years.

4.2.5. OCCUPATIONAL HEALTH AND SAFETY

 GRI 3-3/ 403-1/ 403-2/ 403-3/ 403-4/ 403-5/ 403-6/ 403-7/ 403-9/ 403-10

 Mapping of the impacts on Occupational Health and Safety according to materiality

Copasa ensures individual and collective safe behavior beyond its legal obligation, promoting a work environment with quality as a core value for the Company, visible, monitored and guided by Senior Management.

The commitment to the topic, also incorporated into the ESG Agenda, is expressly set out in the Strategy Statement "We operate with safety and respect for life". In the face of the production chain, some processes are related to the possibility

of **negative impacts**, such as compromising the Company's reputation and image due to serious accidents, fatalities and labor liabilities, however, through health promotion actions, resolutions of the nonconformities identified by the safety team, Occupational Risk Management (ORM) and Occupational Health Medical Control (PCMSO), the Company plans to reduce the rate of leave due to accidents or occupational illnesses.

HEALTH AND SAFETY

GRI 3-3/ 403-1/ 403-2/ 403-3/ 403-4/ 403-5/ 403-6/ 403-7/ 403-9/ 403-10



The Company uses a Health and Safety Management System, supported by its Health and Safety Policy, in line with the Regulatory Norms of the Ministry of Labor and Social Security and is harmonized with elements of the International Standard ISO 45001.

The Policy aims at protecting the integrity, health and work capacity of board members, directors, collaborators, interns and apprentices, professionals of any nature, as well as any individual or legal entity with whom Copasa relates, whether suppliers, service providers, customers or others.

Copasa engages in all measures of disease and accident prevention, promotion of health and safety at work, training and collective awareness of the duties and obligations of employees in relation to these values, for themselves and their peers, seeking to always meet the goal of zero accidents.

The Company has 84 Internal Commissions for Accident Prevention (CIPAs), with the participation of company and employee representatives. Out of these, 77 are active. The commissions act with the objective of preventing accidents and illnesses resulting from work.

In order to monitor compliance with Regulatory Norms (NRs) and Copasa's internal norms, the Occupational Safety team systematically carries out inspections at the units and service fronts. In 2022, 7,259 inspections were carried out. Each of them generates a report that is inserted into the ERP System (Enterprise Resources Planning – Software for managing resources and processes) and directed to the manager of the organizational unit for knowledge and possible measures.

Engineering teams are responsible for monitoring the solution of identified risks, and all data is approved by the Executive Board on a monthly basis.

Contractors are also subject to inspection accompanied by a documentary audit and are also asked about specific health and safety rules, verified before hiring and formalized in a specific protocol.

The communication and investigation of incidents and accidents is supported by a multidisciplinary investigation committee to identify and mitigate the causes. This group is defined according to the degree of risk of the occurrence. Its composition may involve managers, engineers, supervisors, work safety staff, CIPAs representatives and witnesses.



4 . 2 . 5 . 1 . O U T S T A N D I N G PROGRAMS AND ACTIONS

• Zero Accident Program

Implemented on a permanent basis in July 2020, it aims at raising awareness and equipping employees to value life and trust in a safe working environment. The Program is structured on four pillars:



Commitment of the Managers, leadership by example is the driving force that enables the development of the actions of the program. There are established practices, such as the Caminhada do Gestor, in which leaders visit the service fronts having behavioral observation and safety inspection as focuses.



Collaborator Involvement, all established actions are guided by synergy, co-creation and cooperation, reasons why the Company continuously discusses and encourages employee participation. Collaborators can access content, interact and insert comments in a specific portal of the Program, which also provides for periodic meetings with the CIPAs with the aim of fostering engagement.



Communication is a fundamental element for raising awareness and combating underreporting of occurrences. Thus, several strategies are implemented, with emphasis on the weekly publication of the Newsletter "Dica de Segurança", with guidelines on how to prevent accidents and mitigate the risks in activities. Submittal of occurrence of accidents of the "USSS Informa Bulletin" for all leaders, presenting the incident and a series of recommendations to prevent recidivism, dissemination of personalized videos from the series "Acidente Zero Play", which draw the attention of employees to the implementation of safe behavior.



Implementation of Occupational Safety practices that encourage changing habits: continuation and action Benchmarking, which aims at institutionalizing practices for changing habits. And, it can be mentioned as example the Safety Dialogues – a brief meeting held at the beginning of the working day, on a systematic basis, to discuss issues relating to Health and Safety. This practice is monitored by a proactive prevention indicator and if proved to be an important tool for cultural change.

The Zero Accident Program also instituted the Golden Safety Rules, which are personalized guidelines based on the main accident risks present in the Company's business. These guidelines do not replace specific Occupational Safety courses and regulations, consisting of a strategy to facilitate the assimilation, by employees, of the main points of attention in the execution of services.

PROGRAMS AND ACTIONS

In addition, the Company maintains the following Occupational Health and Safety Programs:



- **Risk Management Program (RMP)**

It maps and makes an inventory of operational risks, which are inserted in the ERP System. This includes risks that can lead to accidents with serious consequences, such as working in confined spaces, working at heights, digging ditches and drowning.

- **Occupational Health Medical Control Program (PCMSO)**

It maps, monitors and proposes strategies to reduce risks in the work environment. The PCMSO monitors the health of employees through admission, periodic, dismissal and other exams. Outsourced workers are not monitored, but contracted companies are informed of the monitoring rules that the Company requires to work on their fronts.

- **Corporate Operating Protocols**

In addition to the mandatory occupational exams, Medical and Psychosocial Assessments are added when employees present specific complaints that may be related to work or that in some way compromise the performance of their duties. In 2022, 238 medical assessments and

eight physiotherapy assessments were carried out, which resulted in recommendations for the respective work units, aiming to preserve the employee's health.

Copasa maintains employee health protection programs beyond the risks involved in its operations.

- **Special Assistance Program**

Provides financial assistance to employees and legal dependents up to the age of 24. It covers 26 diseases, such as Alzheimer's disease, Down syndrome, cancer, among others. It also offers special school assistance to dependents. In 2022, 120 new inclusions in the Program were registered.

- **Ergonomic Analysis**

Verification of factors that can affect the physical and/or mental integrity of workers, physiological and/or psychological disorders that can compromise the productivity, health and safety of the employee. In 2022, 159 such assessments were carried out.



4 . 2 . 5 . 1 . O U T S T A N D I N G PROGRAMS AND ACTIONS



- **Assistance Program for people having trouble with Alcohol and Drugs (PASA)**

It acts in the prevention and treatment of alcoholism, smoking and other chemical dependencies.

- **Health Care Program for STI/AIDS Prevention (APA)**

Offers psychological care in the process of treating employees and their dependents. In 2022, 160 people from this group received treatment.

- **Functional Rehabilitationz**

It is also part of the Company's activities to promote the well-being and health of its employees. This is the functional mobility of the employee whose professional performance or adaptation to the function is compromised, due to profile incompatibility or difficulty in interpersonal relationships. In 2022, 39 readaptation processes were completed.

- **Health Blitz**

Initiated in November 2022, the action takes place in different units, with the purpose of identifying the main health care points for employees, structuring preventive action plans. The program was developed in three phases, namely: carrying out laboratory tests; application of the Health Profile questionnaire; psychological test. 1,042 employees participated in the Health Blitz, of which 186 were women, 833 were men and 23 employees chose not to inform their gender.

- **Vaccination campaigns**

Following the medical calendar, in 2022, the Company vaccinated 2,307 employees against influenza at its Units. Copasa also maintained its attention in relation to covid in 2022, carrying out six rounds of tests, totaling 14,404 tests applied, with an investment of BRL 1 million. In 2022, an amendment was also established to the Technical Cooperation Agreement with COPASS Health (Self-Management Health Plan), increasing the scope of Health Promotion actions for various regions of the state of Minas Gerais and encompassing investments of BRL 15.9 million in 60 months. Copasa provides several actions aimed at raising awareness about the risks present, signage of environments and filling out work authorization forms. If any non-controlled risk is identified, the activity is reassessed and, depending on the case, it is not carried out. All employees receive training that qualifies them for the activities, in which they are informed about the hazards, the correct use of protective equipment and safety procedures. In 2022 alone, 21,447 participations in training related to Occupational Health and Safety were recorded.

The Company also adopts policies and processes that protect workers against reprisals, such as termination, demotion, loss of pay or penalty, if they decide to abstain from work situations or report dangers or hazardous situations to workers' representatives, their employer or regulatory bodies.

In addition, the Collective Bargaining Agreement, entered into between the company and the employee representation unions, may include specific clauses on these issues.

4 . 2 . 5 . 1 . O U T S T A N D I N G PROGRAMS AND ACTIONS



The following data presents information about the company's work safety over the years 2018 to 2022. The Accident Frequency Rate with Leave (TFA) is an important indicator that measures the number of accidents with leave from work in relation to the number of hours worked, and the data show that the TFA had a significant drop from 2019 to 2020, but remained stable in 2021 and 2022.

	Occupational accidents				
	2018	2019	2020	2021	2022
Lost Time Accident Frequency Rate (TFA)	8.3	9.0	5.2	5.3	5.2
Number of Hours Worked (millions)	16.9	17.5	21.2	20.5	18.7
Number of accidents with serious consequences (except deaths)	2.0	1.0	2.0	2.0	1.0
Rate of accidents with serious consequences (excluding deaths)	0.1	0.1	0.1	0.1	0.1
Number of accidents with fatalities	—	1.0	4.0	1.0	1.0
Death Rate	—	0.1	0.2	0.2	0.1

In 2022, the main types of accidents recorded were: dog attacks; getting hit by a tool or foreign body; fall at the same level and traffic accident. COPASA does not have indicator numbers for contracted outsourced employees.

The number of accidents with serious consequences (except deaths) had a significant reduction in 2019, but rose again in 2020 and 2021. The number of accidents with fatal victims decreased in 2021 and 2022.

These data indicate that Copasa faces challenges in ensuring the safety and health of its employees at work, especially in relation to accidents with serious consequences and deaths.

4 . 3 . R E L A T I O N S H I P A N D I N T E G R I T Y W I T H S U P P L I E R S

GRI 2-6/ 204-1/ 308-1/ 308-2/ 414-1/ 414-2



Copasa ended the 2022 fiscal year with 15,504 active suppliers, focusing on the acquisition of plumbing sanitary materials and chemical products. Among the suppliers, 15 suppliers are responsible for supplying 20 types of materials for the treatment of water and sewage, including 11 hazardous materials from eight suppliers located mainly in the southeastern region of the country.

Copasa adopts measures to ensure suppliers' compliance with regulatory and normative requirements, such as receiving Responsibility Training carried out by the Compliance unit, observing the ESG Agenda in hiring, and carrying out visits to contractors' facilities to verify their suitability. Additionally, through contract bid notices, the company requires suppliers to declare that they do not employ children under 18 in night, hazardous or unhealthy work, nor do they employ children under 16, except as apprentices.

Among the main initiatives for improving the relationship with suppliers, we highlight the implementation of the Contracting Regulation, conducting surveys with suppliers to identify their needs and expectations, the Code of Conduct and Integrity for Suppliers and the presentation of a proposal for the development of an IT tool called Fale Conosco, Supplier!, which is expected to be implemented in 2023.

For the year 2023, the implementation of the "Desenvolver-DE" program is also planned, which makes it possible to share ESG experiences with suppliers. The first meeting of the program is scheduled for the first half of 2023.

Code of Conduct and Integrity for Suppliers



Its assumption is to assist in the dissemination of the Company's ethical principles and values, ensuring that the relationship with suppliers is guided by ethics, mainly with regard to the fight against corruption, but also related to socio-environmental criteria, outlining actions that respect human dignity.

4 . 4 . C O M M I T M E N T T O S O C I E T Y



GRI 413-1



Copasa prioritizes excellence in its relationship with society and strives to meet the specific needs of each location where it operates, going beyond regulatory parameters and expanding its commitments to the Global Agenda. To this end, it carries out prior diagnoses using the methodology of the Engage to Transform program, which aims at integrating the parties involved and promote greater community participation. The company also aims at fostering social transformation through partnerships with governmental and non-governmental bodies, educational and religious institutions and trade associations.

The integration between the company, the community and partner entities occurs through organizational units responsible for works and undertakings, institutional communication, environment, corporate education and others that encourage cooperation and contribute to the effectiveness of results. Copasa establishes

committees and promotes broad consultations with local communities, including vulnerable groups, to monitor results and needs for adjustments in actions. Community leaders form part of the Company's Sphere of Influence Matrix, being a stakeholder prioritized by management and fundamental in defining the Company's operating strategies, which respects and encourages the vocation of each territory.

In each municipality contemplated by the Pró-Mananciais Program, a Local Environmental Collective (COLMEIA) is formed, which mobilizes the community and defines environmental actions, representing a pillar of support for the program. The company provides, on a 24/7 basis, the telephone numbers 115 or 0800 0300 115, in addition to the Ombudsman and the Ethics Line Channel, as relationship channels to receive formal grievances from members of the society.

4 . 4 . 1 . S O C I A L A N D E N V I R O N M E N T A L I M P A C T S O F O P E R A T I O N S

GRI 413-1

Copasa has a process for the environmental regularization of projects that identifies the social and environmental aspects of the products, processes or facilities to be implemented and operated. The Company mitigates and deals with

environmental and social impacts, including the diagnosis, monitoring and control of mitigating and compensatory measures identified and established in environmental studies and issued licenses, from the design phase to the final operation.

4.4.2. SOCIAL PROGRAMS AND PROJECTS

The universalization of sanitation allows access.

413-1

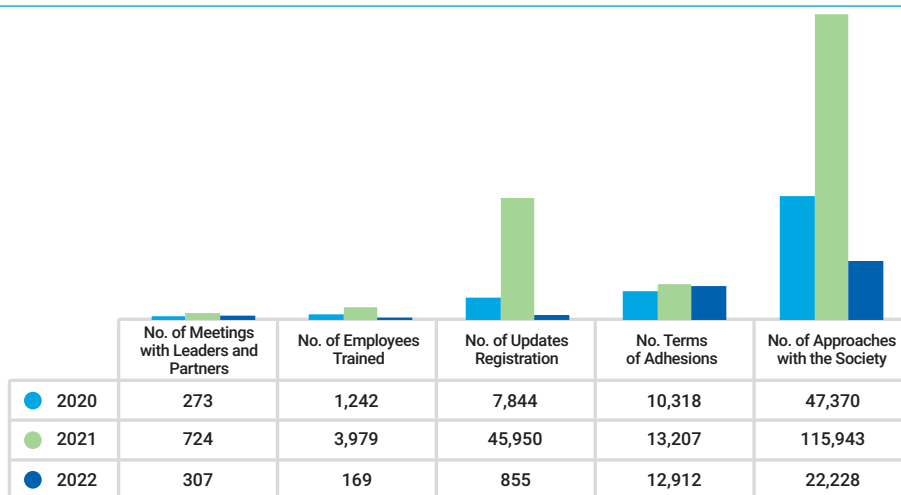
The drop found in the Engage to Transform indicators is related to the interruption of several Program actions due to the restrictions imposed by the electoral period in 2022

• Engage to Transform

It is a management tool to establish and disseminate guidelines, procedures, methods of action, monitoring and evaluation of the impacts of the relationship with society. The Program's methodology directs and optimizes institutional efforts to engage the parties involved, in order

to ensure adherence to and appreciation of sanitation services, enabling an excellent customer experience, improving the Company's reputation and reinforcing the Copasa brand as a business reference for sustainable development.

Below, the evolution of the Program's numbers over the years:



The Engage to Transform Program was a finalist for the National Sanitation Quality Award (PNQS 2022), in the category Innovation in Environmental Sanitation Management.



• Social tariff

An instrument to promote the universalization of sanitation, it allows low-income populations to have access to treated water and sewage services. Families enrolled in the Single Register of Social Assistance (CadÚnico), with a monthly per capita income less than or equal to half the national minimum wage, meet the requirements for requesting access

to the benefit that reduces the amount of the invoice by up to 50% of water and sewage bills in its limited consumption of 20m³ per month.

In 2022, Copasa and Copanor provided, with this program, 686.9 thousand residential water and sewage connections with water supply, and 405.5 thousand residential water and sewage connections with sanitary sewage services.

4.4.2. SOCIAL PROGRAMS AND PROJECTS

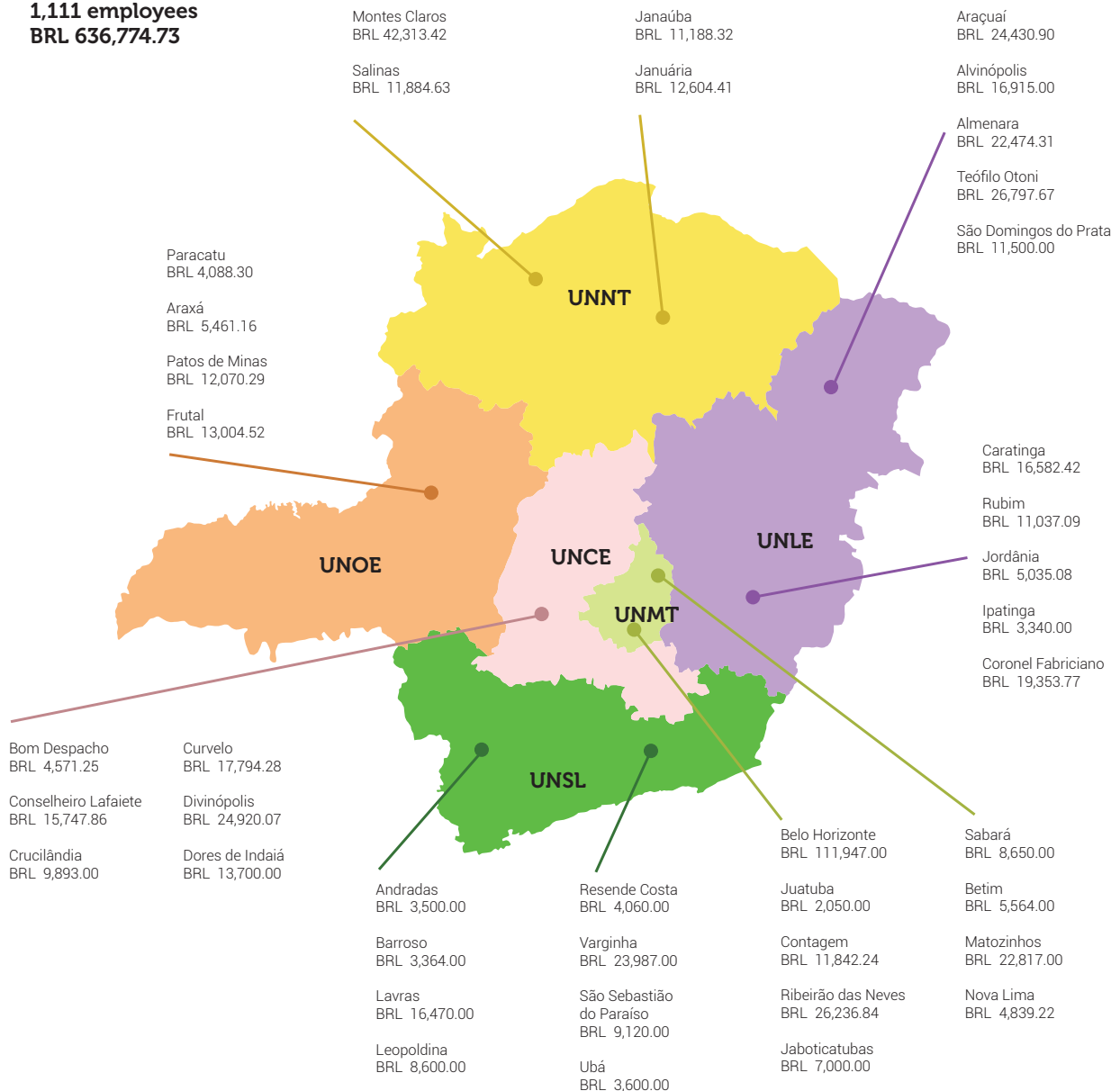
• Copasa volunteers

Corporate Volunteering Program with guidelines and procedures to stimulate, expand and improve voluntary actions in the corporate environment that transform people's reality.

The Program's management is ensured by the governance structure composed of a Management Network and six Local Networks. In 2022, one of the outstanding results was the engagement of 300 employees in the Autonomous Social Service (Servas) Christmas Action Campaign, benefiting 347 people.

In addition, the Program Confia em 6% encourages the Company's employees to allocate up to 6% of their Income Tax to the Fund for Childhood and Adolescence, managed by the Boards for the Rights of Children and Adolescents in the locations where the company operates, 1,111 employees joined, donating BRL 636 thousand to 116 institutions located in 42 municipalities, as shown in the map below:

Campaign 2022
42 counties
1,111 employees
BRL 636,774.73



4.4.2. SOCIAL PROGRAMS AND PROJECTS



- **Hit by the Rains**

With the aim of helping the population of cities in Minas Gerais affected by the rains, specifically those located in locations where a state of emergency or calamity was declared by the State Civil Defense, the Company carried out measures that temporarily exempted users of Copasa and Copanor from the payment of bills for their properties.

Customers in the social category were entitled to up to four monthly bill exemptions, and the other categories were able to receive exemption for up to two bills. In the 2022 cycle, the amount of these measures was BRL 4.7 million.

- **Subsidy to entities**

Copasa promotes the strengthening of social assistance entities through its Subsidy Concession Program, financed with up to 0.6% of the Company's monthly revenue. The benefit is equivalent to a 50% discount on water and sewage tariffs for philanthropic hospitals and 25% for philanthropic entities participating in the Program. In 2022, around 630 philanthropic entities benefited, with discounts on water and sewage tariffs up to the limit of subsidized demand.

- **Copasa Progressive Discount Program (PDPC)**

In view of the Company's monthly billing, the allocation of 0.6% to the PDPC is included in order to benefit the delinquent city halls, through a 50% discount on the tariff if they keep their bills up to date and have no previous debts. In 2022, this action totaled BRL 49 million in discounts for municipalities.

4.4.2. SOCIAL PROGRAMS AND PROJECTS



Donations and Sponsorship Policy



The focus of this policy is to ensure the transparency, integrity and legality that guide the Company's strategic decisions. Among other guidelines, the policy determines that donations and sponsorships made by Copasa must be aligned with the strategic objectives and be formalized in a legal contract.

SOME PROJECTS SUPPORTED BY COPASA:

- Lar Doce Lar: intended for the acquisition of equipment and medical specialties, as well as the renovation and structuring of spaces for the long-term care of around 160 elderly people.
- Educação Lúdica the project serves more than 490 people of all ages with multiple and intellectual disabilities in situations of social vulnerability, promoting their inclusion and autonomy;
- Sponsorship for ongoing training projects for athletes through the Incentivo ao Esporte, in partnership with Esporte Clube Ginástico, Minas Tênis Clube and Mackenzie Esporte Clube;
- 47th Theater and Dance Popularization Campaign in Minas Gerais: the purpose of the project is to present more than 100 dance and theater presentations, for an approximate audience of 120,000 spectators, involving around 2 (two) thousand professionals;



	page
5. Environmental Management	71
5.1 Universalization of sanitation services	72
5.2 Water trajectory	74
5.3 The transformation of sewage	78
5.4 Materials and waste	79
5.5 Water security	80



	page
5.6 Climate strategy	85
5.6.1 Emissions	86
5.6.2 Climate Committee	86
5.7 Energy	87
5.8 Operational efficiency and loss management	90



5 . E N V I R O N M E N T A L M A N A G E M E N T

GRI 3-3 / 304-1/ 304-3

Mapping of impacts on the Environmental Assessment through materiality and GRI



Sustainability is present in Copasa's Strategy Statement and, in this way, it seeks to act in accordance with environmental, social and governance standards, establishing the legal basis as a priority, by obtaining authorization acts for environmental interventions and in water resources, as well as such as the environmental licensing of its undertakings in order to minimize the environmental impacts of its operations, through compliance with mitigating and compensatory measures, environmental constraints, in addition to the monitoring and control measures determined by the responsible environmental agencies.

The environmental interventions necessary for the installations and operations of the water and sewage projects are authorized by the State Institute of Forestry and municipal environment departments, interventions in water resources are authorized by the National Agency for Water and Basic Sanitation (ANA) and by the Institute Miner de Gestão das Águas (IGAM), through granting ordinances, and the environmental licensing of the units are sought in the project phase, in which the Regional Superintendents of the Environment and the Municipal Secretariats of the Environment, authorize the installation and operation.

Copasa establishes the control and monitoring of these measures through the GERHA System - Management of Water and Environmental

Resources, which is a GIS (Geographic Information System) applied to the management of water and environmental resources, in matters related to the environment, which aims at improving environmental management, in order to ensure compliance with current environmental legislation.

In 2022, 251 water abstraction grants, 90 licenses, 302 license waiver certificates and 88 authorization acts for environmental intervention for water and sewage works were obtained. In addition, the Company contracted and prepared environmental studies to assess the environmental impact of its projects.

Copasa also carries out a systematic survey to identify socio-environmental aspects and impacts, called LAISA, considering externalities based on the life cycle analysis from the sources, operation, services to customers and final disposal by both Copasa and of its customers. It also prepares action plans to mitigate negative impacts, called PAMDA (Annual Plan for the Improvement of Socio-Environmental Performance) and does the monitoring, through indicators, in order to measure the efficiency and effectiveness of the practice of controlling adverse impacts, through the MISA (Social and Environmental Impact Mitigation Indicator).



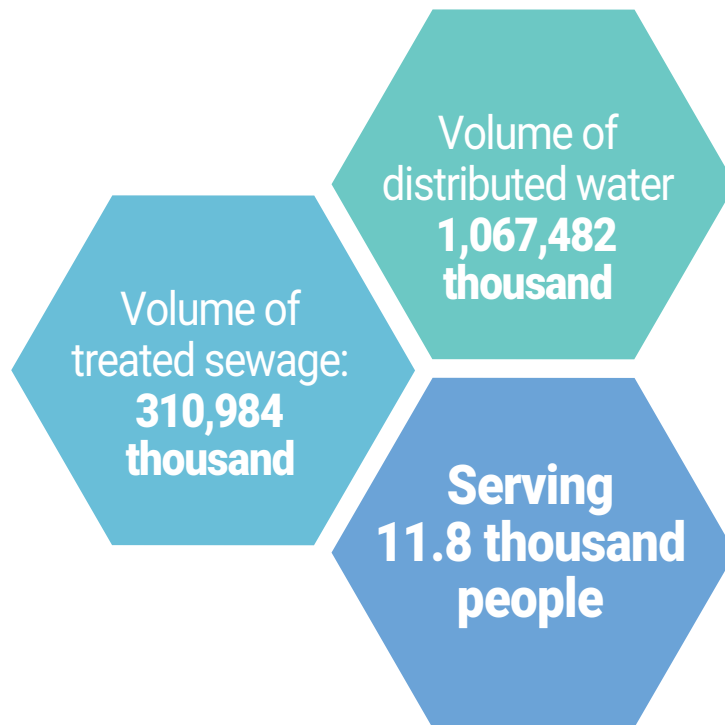
5 . 1 . U N I V E R S A L I Z A T I O N O F S A N I T A T I O N S E R V I C E S

GRI 3-3

Global Compact more water movement website:
<https://www.pactoglobal.org.br/movimento/maisagua/>

Copasa, as a signatory, since 2020, of the **UN Global Compact**, has assumed the commitment to contribute to the achievement of the Sustainable Development Goals (SDGs), mainly seeking the universalization of water and sewage services, the availability and sustainable management of water and sanitation for the population, based on the Sanitation Regulatory Framework and SDG 6 (Drinking Water and Sanitation).

Copasa MG and Copanor achieved, in 2022, a growth of 1.9% in sewage connections and 1.0% in water connections in view of the search for universalization of water and sewage services, with quality and in a sustainable way.



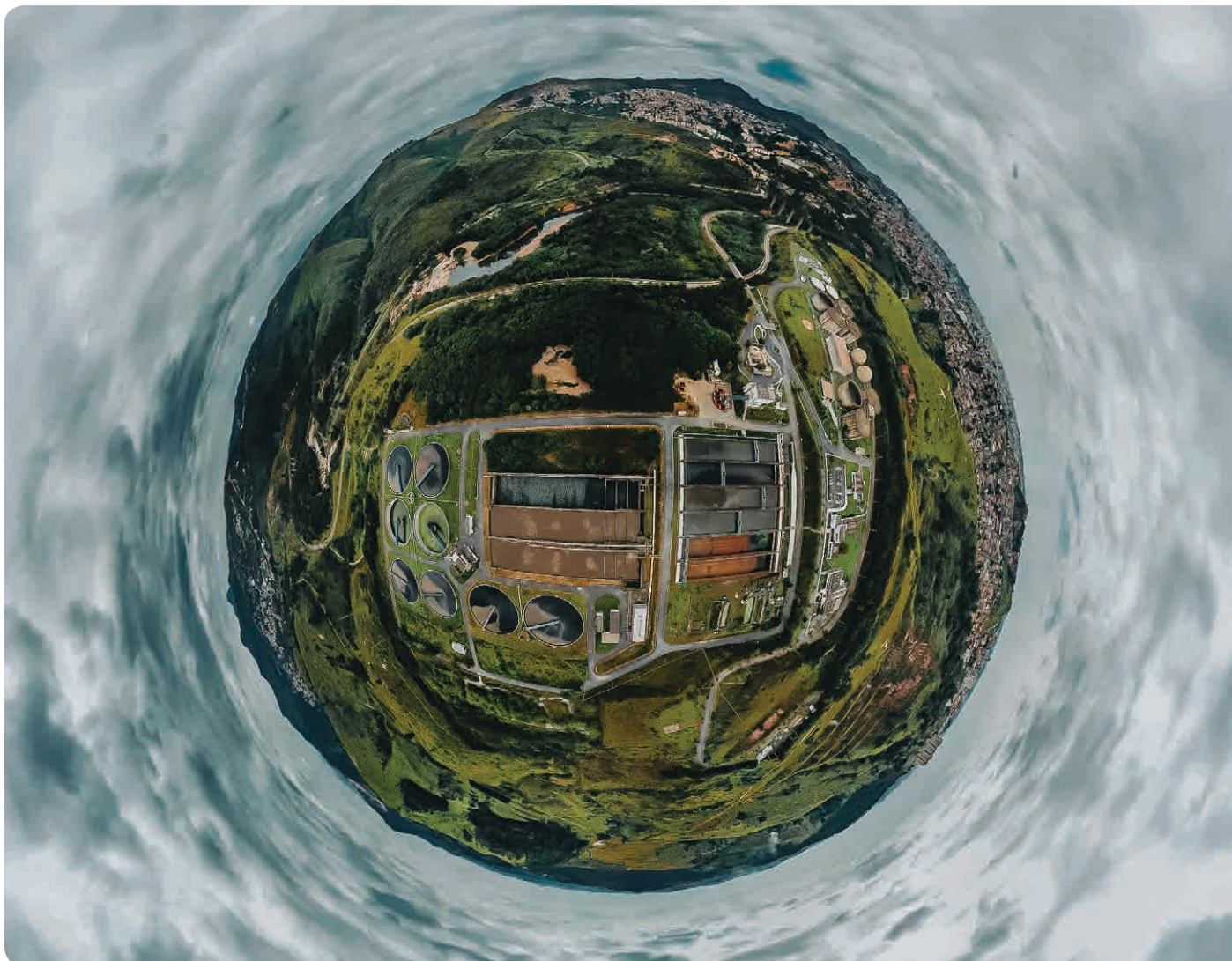
5 . 1 . U N I V E R S A L I Z A T I O N O F S A N I T A T I O N S E R V I C E S



Copasa's coverage rates stand out in relation to national data, since, in the 2022 cycle, the Company expanded its coverage rates, high compared to the national average, providing 99.8% of access to treated water, surpassing what was established by Marco Legal, and 90.8% of sewage collection from properties in its area of operation; also 72.1% of properties with complete infrastructure available for the treatment of collected sewage, considering that the National Water and Basic Sanitation Agency (ANA), in Brazil, informs 43% of the population has collected and treated sewage and 12 % use a septic

tank (individual solution), that is, 55% have treatment considered adequate; 18% have their sewage collected and not treated, which can be considered a precarious service; and 27% do not have collection or treatment, that is, without access to a sanitary collection service.

To ensure the continuity of improvements and the consequent universalization of services, the Company's Board of Directors approved the allocation of BRL 9.5 billion in investments for the next five years.



5 . 2 . W A T E R

TRAJECTORY

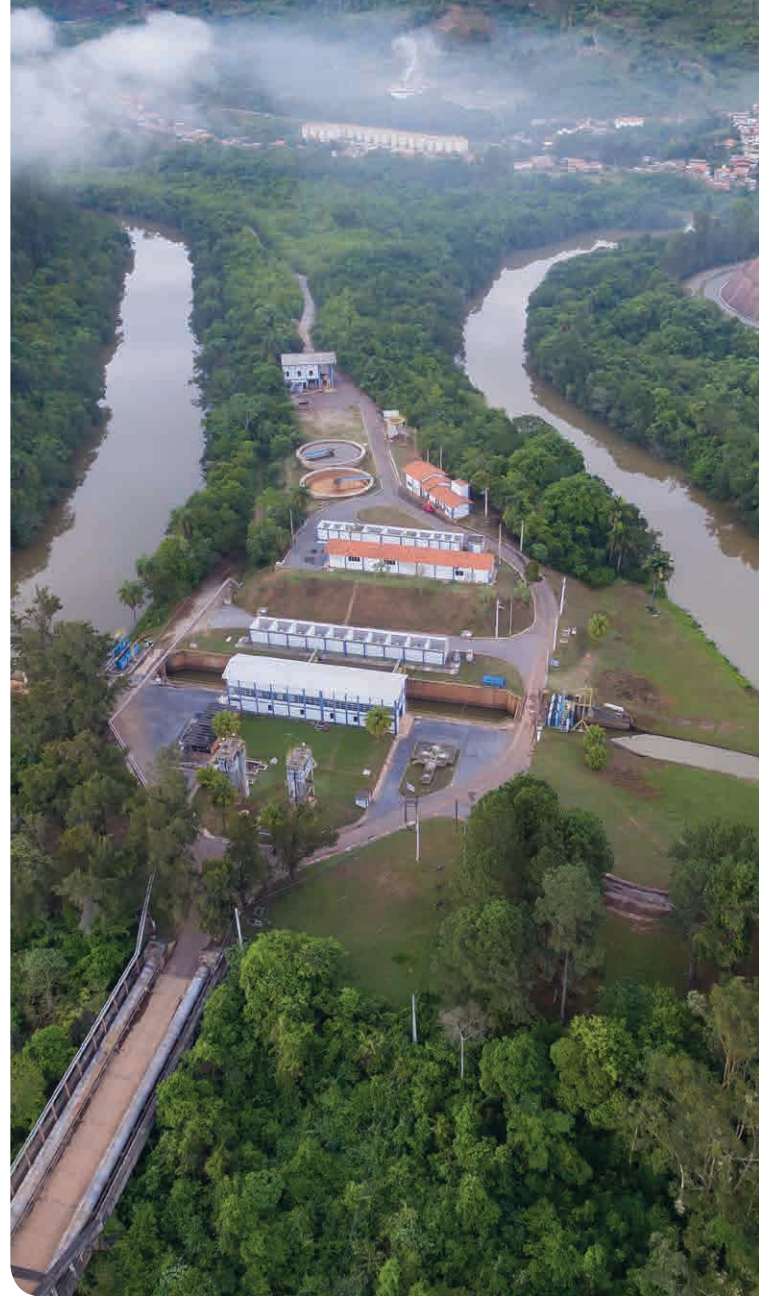
GRI 3-3/303-1/ 303-3/ SASB IF-WU-440A.3



Copasa performs qualitative and quantitative monitoring of surface and underground sources and rainfall network, which allows the monitoring of flows and identification of sources with greater risk of failure, subsidizing the operational planning of water supply systems.

Quantitative monitoring aims at identifying the impact of climatic and hydrological variables on abstraction, through flow measurements in surface water sources, installation of conventional fluviometric monitoring stations and operation of a network of rainfall measurement stations.

Qualitative monitoring, on the other hand, consists of studying and **analyzing the physical-chemical and biological variables of water**, surface and underground sources, as well as receiving water bodies, in order to comply with legislation, pre-requisites for granting water use permits and environmental regularization of the Company's undertakings.



The treatment of raw water captured, carried out in the Water Treatment Stations (ETA), comprises the steps of coagulation, flocculation, decantation, filtration, chlorination, fluoridation and pH correction.

Copasa monitors the quality of the water resulting from these stages, in the **Company's laboratories certified by ISO 17,025**, equipped to carry out physical-chemical, microbiological and hydrobiological analyzes in order to comply with legal requirements and internal quality control, in compliance with Annex XX of Consolidation Ordinance No. 5 of the Ministry of Health, amended by Ordinance GM/MS No. 888/2021 and No. 2472/2021, which establishes procedures for controlling and monitoring the quality of water for human consumption.

Every month, around 1.5 million analyses are carried out to ensure compliance with the standards established by the Ministry of Health.

The annual water quality report includes information on the operated systems, requirement of the potability ordinance and specifically the Federal Decree nº 2440/2005, content of which remains available on the Company's website (<http://www.copasa.com.br>).

5 . 2 . W A T E R TRAJECTORY



GRI 303-1/ 303-3/ 303-4/ SASB IF-WU-440A.3



The laboratories are equipped to carry out physical-chemical, microbiological and hydrobiological analyses, to monitor the quality standard of the water to be distributed to the population. The quality of raw water in springs, effluents resulting from sewage treatment and the respective receiving bodies are also monitored, as required by environmental legislation.

Information is sent monthly to customers about water quality, with the following parameters included in the bill: chlorine, color, fluoride, total coliforms, turbidity and Escherichia coli. In addition, information about the locations where Copasa operates is available in the Annual Water Quality Report on the institutional website.

The planning for the use of water sources is long-term and takes into account the population growth projections of the locations where Copasa is responsible for the water supply service. In order to provide this service, it is necessary for the Company to have the grant issued by the competent body (in the case of the state of Minas Gerais, this is the Instituto Mineiro de Gestão das Águas - IGAM) and by the person in charge of issuing grants of domain of the Union, the ANA.



5 . 2 . W A T E R TRAJECTORY

⊕ GRI 303-1/ 303-3/ SASB IF-WU-440A.3



The selection of the water supply source is fundamental in the construction of a supply system. The choice of a source is made by evaluating the location, the topography of the region, the flowrate of the source and the presence of possible sources of contamination, taking into account qualitative, quantitative, social and technical-economic aspects.

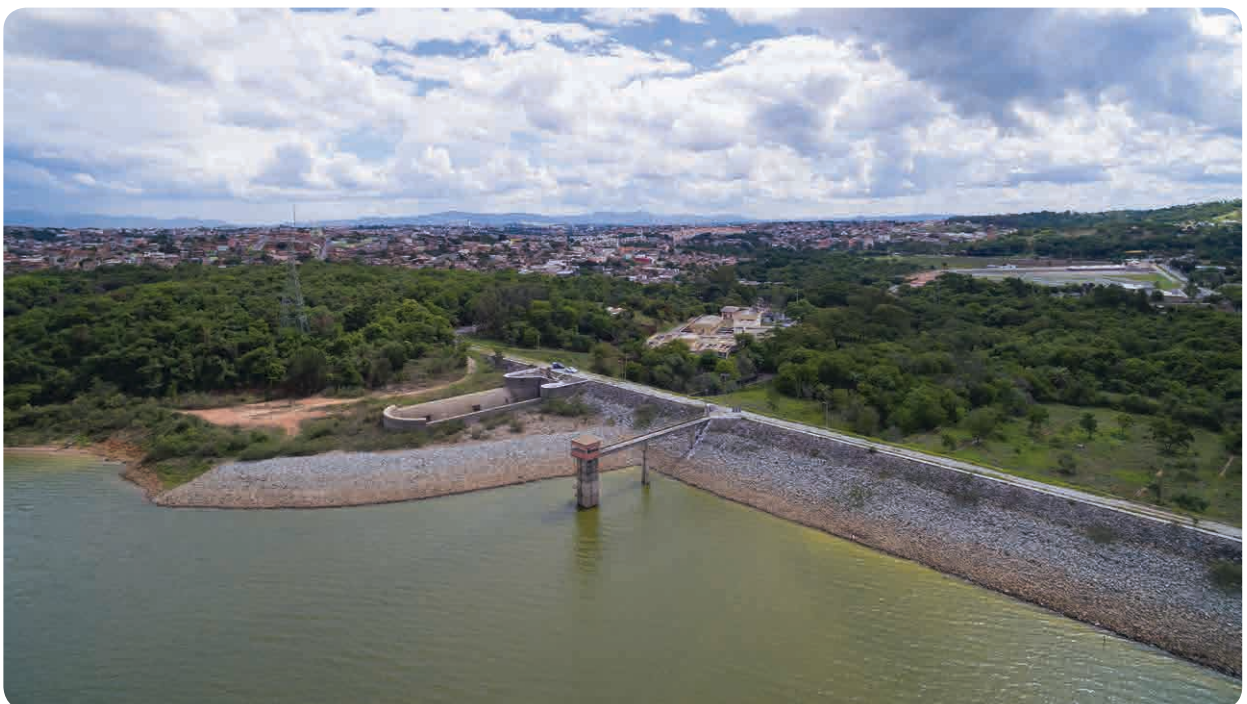
The catchment can be superficial or underground. Surface withdrawal occurs in rivers, lakes or dams, by gravity or pumping. In the case of pumping, a machine room is built next to the catchment, where the motor-pump sets have the purpose of transferring the kinetic electrical-mechanical energy to the water from the source and send it to the treatment station. Underground collection is carried out by means of deep tubular wells - perforations with a depth of 50 to 180 meters made in the ground to capture water from underground aquifers. Underground water is withdrawn by means of submersible pumps

installed in the wells and sent to the surface through pipes. Planning for the use of water sources has a long-term nature and takes into account population growth projections in the locations where Copasa is responsible for the water supply service.

In order to maximize efforts with interested parties, a Technical Cooperation Agreement is in effect between Copasa, IGAM and CPRM (Companhia de Pesquisa de Recursos Minerais), for the improvement of monitoring networks of water resources in the state of Minas Gerais and the sharing of data and information arising from this monitoring.

The Company participates in Federal, State and Associated Basin Committees for the discussion of Water Resources Policies, in which it pays special attention to the management of the operations with a collective water use license, in case of conflict of use.

Monitoring network improvement.



5 . W A T E R TRAJECTORY



⊕ GRI 303-1/ 303-3/ 303-4/ SASB IF-WU-440A.3



Data on Copasa's total water abstraction in the years 2018 to 2022, as well as the percentage variation between the years 2021 and 2022, reveal that:

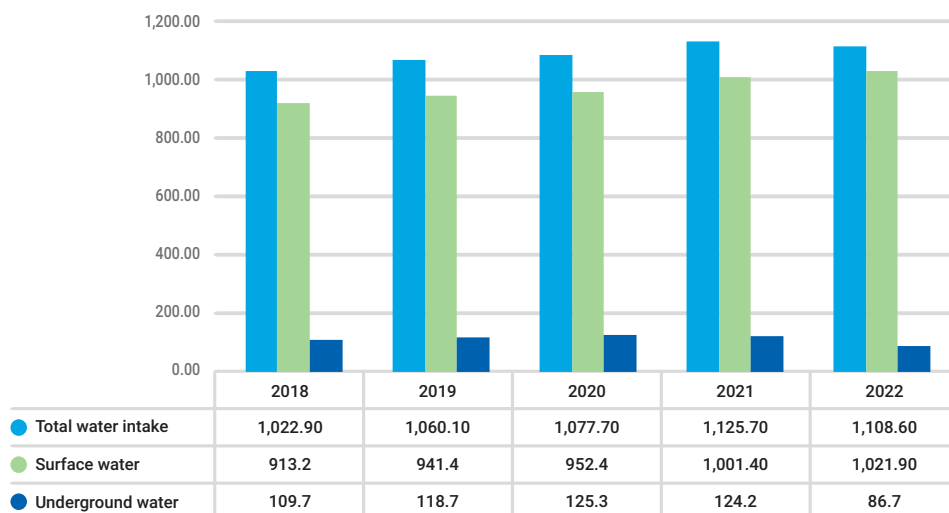
Surface water showed a gradual increase over the years, from 913.2 thousand liters in 2018 to 941.4 thousand liters in 2019, 952.4 thousand liters in 2020, 1,001.4 thousand liters in 2021 and reaching 1,021.9 thousand liters in 2022, an increase of 2% compared to the previous year.

On the other hand, groundwater abstraction had a progressive increase until 2021, with values of 109.7 thousand liters, 118.7 thousand liters, 125.3 thousand liters and 124.2 thousand liters in the years 2018 to 2021, respectively. However, in 2022 there was a significant drop of 30.2%, reaching 86.7 thousand liters.

Water collection (ML)

	Water collection (thousand liters)					
	2018	2019	2020	2021	2022	▲ 2022/2021
Total water intake	1,022.9	1,060.1	1,077.7	1,125.7	1,108.6	- 1.5%
Surface water	913.2	941.4	952.4	1,001.4	1,021.9	2%
Underground water	109.7	118.7	125.3	124.2	86.7	- 30.2%

This data, as the graph reveals, is important for monitoring the use of water resources and can influence the company's strategic decisions regarding water management.



5.3. THE TRANSFORMATION OF SEWAGE

GRI 3-3/ 33-1/ 303-2/ 303-3/ SASB IF-WU 140B.1

Mapping of impacts on the transformation of sewage through Materiality and GRI.



Domestic sewage is generated in homes or in hydraulic-sanitary installations such as showers, sinks, washbasins, toilets, bidet showers, bathtubs, drinking fountains and urinals. The quality sanitary sewage service is linked to the health of the population and the preservation of the environment, being a crucial factor for the maintenance of our waters and for the reduction in the proliferation of diseases.

Although the correct disposal of sewage is fundamental for the improvement of water bodies, its pollution is also due to the disposal of garbage on urban roads and the improper use and occupation of the soil, especially with the clandestine release of sewage in storm sewers. Therefore, it is essential for society to participate in raising awareness about the correct disposal of garbage and the connection of homes to the sewage system, as well as the partnership of public authorities in cleaning cities and monitoring irregularities. With the aim

of reducing the release of raw sewage into the environment and increasing the efficiency of the Sewage Treatment Stations (ETE), the company has contributed significant resources to expand the collection and treatment of sewage.

In order to monitor the treatment carried out and the performance of the treatment units, the incoming and outgoing fluids are monitored quantitatively - with flowrate measurement - and qualitatively - with temperature measurement, pH, sedimentable solids, suspended solids, Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), among other parameters. Qualitative assessments of the receiving bodies are also carried out to support studies and mitigating measures of the **impacts of the release of treated effluents**. In addition, periodic monitoring of the piezometers installed in the ETEs is carried out to verify possible damage to the treatment units, also aiming at protecting the soil and aquifers in their surroundings.

• Precond

The Program for Receiving and Controlling Non-Domestic Effluents (Precond), regulated by Arsa/MG, was created by Copasa to monitor, control and regulate the receipt of non-domestic liquid effluents (sewage) from operational activities of companies, received by the network sewage collector, aiming to ensure the integrity of the pipes of the Collecting Networks, prevent the release of pollutants that pass through the Sewage Treatment Station (ETE), which unbalance the treatment of sewage, and in this way, enable compliance with the legal standards of release of the final effluent and sludge produced in the ETEs, contributing to the environmental protection of watercourses.

Once the company joins the program, it takes on the responsibility of ensuring compliance with certain standards for releasing effluents into the public collection network, and the concessionaire/utility company assumes responsibility for receiving and treating the effluent, as well as for environmentally appropriate disposal.

5 . 4 . M A T E R I A L S A N D W A S T E

GRI 306-1/ 306-2



The water supply systems, in particular the Water Treatment Stations, as well as the Sewage Collection and Treatment Systems, in particular the Sewage Treatment Stations, are liable to generate waste during their implementation and operation. During the implementation of the project, the management of this waste is dealt with within the scope of the project's regularization processes, where environmentally appropriate destinations are foreseen, largely in licensed landfills or in small landfills located in the areas of the projects themselves. According to Normative Resolution DN 217/2017, small landfill activities have a polluting/degrading potential considered medium for the environment.

The waste generated in the operation of the water and sewage treatment plants is monitored via the MTR System - Waste Transport Manifest, in accordance with Copam Normative Resolution 232/2019, where the origins of the waste are generated and also the volumes transported to be informed to the Foundation State for the Environment (FEAM). The operating plants also carry out waste generation controls to maintain information for MTR management.

In addition, in specific situations, such as sanitation works, waste should be properly disposed of as established in the relevant legislation.



5 . 5 . W A T E R S E C U R I T Y

GRI 3-3/ 304-3



Water Security is a comprehensive concept, but it can be understood by water supply service providers as a guarantee of regular and quality water supply to customers in all segments: residential, social, commercial, industrial and public. In this way, this topic is directly related to the expansion of investments in water collection, production and supply services, operational flexibility of distribution systems, reduction of losses and actions for the protection of basins of water sources captured in order to promote environmental improvements for guarantee of water quantity and quality.

The monitoring of quality indicators and the volume of investments, quality programs and work health and safety programs allow for a growing level of network reliability, so that, by monitoring loss indicators, as well as during the operations cycle, the Company acts directly in management, mitigating interruptions and reductions in infrastructure investments so that there is no decrease in water availability in riverside communities.

Maintenance of natural environments in protected areas:

COPASA maintains almost 25,000 hectares of protected areas, with the main objective of protecting water sources, constituted, in whole or in part, by Special Protection Areas (APE) and/or State Conservation Units and have a great diversity of species of the fauna and flora of the Atlantic Forest and Cerrado, highlighting the occurrence of endemic and endangered species, adopting, in addition to permanent surveillance, the development of monitoring and protection activities in the areas of surface and underground water sources; prohibition of fishing, hunting and illegal collection of specimens of flora and fauna; execution and maintenance of firebreaks; fighting forest fires; contracting the preparation of management plans and environmental education activities.

Environmental regularization of the use of water resources:

Interventions in water resources are authorized by the National Water and Basic Sanitation Agency (ANA) and by the Mineiro Institute of Water Management (IGAM), through granting ordinances, which authorize surface and groundwater abstraction for public supply, as well as such as the release of treated effluents from Sewage Treatment Stations, establishing monitoring and control measures.

5 . 5 . W A T E R S E C U R I T Y



GRI 3-3/ 304-3



To guarantee the quality and quantity of water from the sources used for public supply, the Company develops actions for the protection, recovery and environmental education of the hydrographic basins, highlighting:

• Pró-Mananciais Program

Integrated with the ESG Agenda and aligned with SDG 6,13,15, the program is composed of several actions for the protection, preservation and recovery of watersheds, hydrographic microbasins and recharge areas of the aquifers used by Copasa for public supply.

The Pro-Mananciais Program was conceived by Copasa, with the aim of recovering and preserving the watersheds and recharge areas of surface and underground springs where Copasa captures water for public supply, thus ensuring greater security in public supply.

The Program's assumption is the participation of municipal authorities and the formation of a local collective made up of different entities, which are responsible for all stages of the Program's development in the municipality, from community mobilization, diagnosis, planning and follow-up of the actions.

The program has been included in the company's tariff composition since the 2017 tariff review carried out by Arsae - Regulatory Agency for Water Supply and Sanitary Sewage Services of the State of Minas Gerais, guaranteeing resources for investments in environmental actions.

The total amount invested in the period was BRL 76.3 million, of which BRL 14.2 million refer to the year 2022, evidencing Copasa's commitment to the preservation of water sources and the promotion of environmental sustainability.

Another highlight is the number of trees planted and meters of the Permanent Preservation Area (APP) protection fence, with the planting of 87.1 thousand trees and 232.1 thousand meters of fence in 2022. This demonstrates Copasa's effort to promote the recovery and preservation of degraded areas, contributing to the protection of springs and the improvement of water quality.

In addition, the following table also presents important data on other measures adopted by the program, such as the construction of rainwater infiltration dams, the adaptation of roads and terracing, which contribute to the prevention of soil erosion and increased availability of water for the region.



Pro-Mananciais Program	From 2017 to 2021	2022
Amount invested	76.3 BRL million	14.2 BRL million
Trees planted	644.8 thousand mil	87.1 thousand
APP protection fence meters	1.96 million	232.1 thousand
Rainwater infiltration dam	21.9 thousand	4.5 thousand
Adequacy of roads	1.5 million meters	0.3 million meters
Terracing	737.4 thousand meters	112.8 thousand meters

5 . 5 . W A T E R S E C U R I T Y

GRI 3-3/ 304-3



• Chuá Health and Environmental Education Program

The program, based on SDGs (4 and 12) and on the principles of the Earth Charter, seeks to promote interactions between schools and Copasa, promoting specific knowledge about sanitation, the water cycle and the hydrographic basin, stimulating knowledge and the search for protagonism of students, through the exchange of knowledge, interactive dialogues, interpretive trails, campaigns and workshops.

In this cycle, it implemented a rainwater collection and storage structure in eight public schools, and resumed visits to the systems operated by Copasa, promoting experiences related to the importance of basic sanitation, which resulted in the involvement of around 1,9 thousand people linked to social and school groups of socio-environmental reference.

Chuá Socioambiental carries out activities such as the Socioenvironmental Gymkhana, which comprises the following steps:

- Oil Campaign – encourages students to take used cooking oil to a collection point;
- Feira Verde – promotes the exchange of different species of plants in schools, to diversify the flora in the gardens and backyards of students' homes and their families;



Sustainable engagement.

- Desapego Fair – encourages the donation and exchange of objects in good condition that can still be reused;
- News Production Workshop – guides the production of news by students from participating schools about the other activities of the socio-environmental gymkhana;
- Interactive Dialogues – lectures given by Copasa employees on Sustainable Development, in line with planetary documents such as the Earth Charter and the UN Sustainable Development Goals.



The educational institution that develops all the activities of the Socioenvironmental Gymkhana receives the Chuá Seal: Environmentally Friendly School.

5 . 5 . W A T E R S E C U R I T Y

GRI 3-3/ 304-3

Sustainable
engagement.

• AmbientAÇÃO Program:

The Program, based on SDGs (3, 6, 11 and 15), aims at developing, together with the company's employees, actions to reduce electricity consumption and waste generation, in addition to promoting the rational use of water. As a state public policy, the AmbientAÇÃO management tool is established through a Technical Cooperation Agreement between the State of Minas Gerais, through SEMAD and Copasa, called SIGA - Integrated System of AmbientAÇÃO Management. Coleco is the mascot of AmbientAÇÃO at Copasa.

There are eight agreements with the Associations of Recyclables Collectors in the municipalities of Belo Horizonte, Curvelo, Divinópolis, Lavras, Leopoldina, Ribeirão das Neves, São Sebastião do Paraíso and Varginha, the initiative aims at raising awareness that the proper disposal of recyclable waste depends on the action of all collaborators.

At Copasa headquarters, selective waste collection is part of the environmental education process with the aim of mobilizing and making all internal employees aware of the problems of wasting natural resources and pollution caused by improper disposal of waste.

In the year 2022, Copasa guaranteed the collection of 17 tons of waste, 11 tons of which were paper recycling, as shown in the table below. Through the socio-environmental calculator of the Secretary of State for the Environment and Sustainable Development (SEMAD), it was possible to calculate that through the paper recycling action, Copasa saved 143 thousand liters of water, equivalent to 3.18 thousand liters of bathing of 05 minutes, thus saving a tree, as well as saving 220 kWh of energy.



5 . 5 . W A T E R S E C U R I T Y

Sustainable engagement.

Another aspect of the Program is to encourage the selective collection of waste generated by employees who work in the Company's administrative process, whose main results in 2022, when 170 employees were engaged, were:

- Campaign I Use My Cup: allocation of 8,400 reusable cups to employees working in participating buildings, with the objective of reducing the use of disposable cups – savings totaled 498.7 thousand disposable cups, or BRL 29.9 thousand, and 249.4 thousand liters of water saved, contributing to the mitigation of the environmental impacts caused by the use of disposable cups.
- Term of Partnership with Associação Lacre do Bem, which internally mobilizes the campaign to collect aluminum can pull tabs, followed by the donation of wheelchairs. Since the start of the campaign, 13.2 thousand two-liter PET bottles filled with aluminum tabs have already been collected (1.7 million units of aluminum tabs in all), with a total weight of 9.5 thousand kg, resulting in the purchase of 92 wheelchairs, in addition to the reduction and inappropriate disposal of aluminum tabs.
- Organization of events such as the Desapego Fair, Green Fair, Interpretive Ecological Trail at Copasa Headquarters, Dumpster Blitz and Cine and Debate.
- World Recycling Day, which promoted dialogue with outsourced employees about the importance of their work for the environment.



The Program, through the Regional Sectorial Commission, led Copasa to receive the 2022 Environment Certification seal, promoted by the State Secretariat for the Environment and Sustainable Development – Semad, reinforcing the excellent result achieved by the Company in achieving all the Certification requirements, enabling the achievement of five thematic stars in the modalities: Water, Energy, Materials, Waste and Quality of Life.



5 . 6 . C L I M A T E S T R A T E G Y

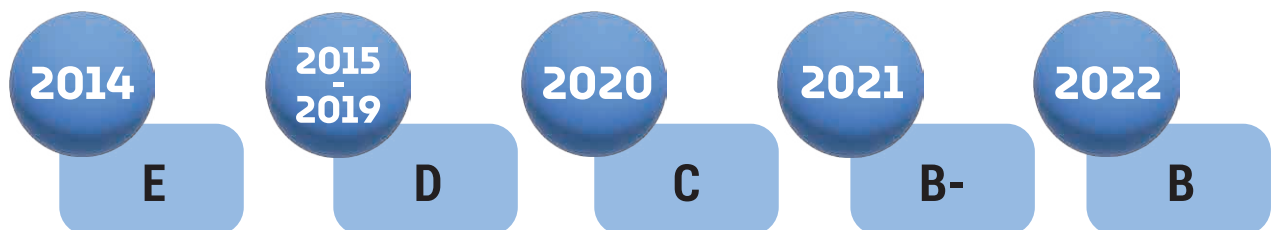


201-2 / SASB IF-WU-140A.2/ SASB IF-WU 450A.4

The report by Working Group I of the Intergovernmental Panel on Climate Change (IPCC), approved in August 2021, indicates that global warming is likely to reach 1.5°C between 2030 and 2052, if human activities keep pace current. Warming implies the aggravation of extreme weather events, such as critical shortages or heavy rains that could impact the company's services and infrastructure.

From the point of view of sanitation, the increase in average temperature can lead to the worsening of health problems; increase in mean evaporation; maintenance of funding sources; growth in demand for water consumption by society; growth in intensity and frequency of extreme maximum and minimum flows; scarcity and intermittence of energy for operating systems, rising energy costs; increase in operating costs and expansion of infrastructure; irregularity in the water supply; need to seek new sources of supply; reduction of air humidity; average precipitation decrease in some regions and increase in other regions.

The Company's information reporting on the CDP platform began in 2013. Since then, Copasa's score has evolved from the level – "E" – to the score "B" in the past cycle. The advance leaves the Company ahead of the regional average calculated in Latin America and the sector of public service concessionaires that do not produce electricity, which in both cases do not exceed a "C" grade. The Company's evolution is described in the table below:



EMISSIONS

Copasa's operations can generate greenhouse gas emissions. Our main source of GHG emissions comes from sewage treatment systems, as well as the operation of the Sanitary Landfill in the municipality of Varginha.

Copasa carries out an annual inventory of its greenhouse gas (GHG) emissions based on data from the previous year, using the GHG Protocol methodology. The company is currently in the process of defining the base year and, consequently, the medium and long-term goals to be established.

Emissions data for 2022 will be closed after publication of this report and therefore will be publicly verifiable on the [CDP website](#), after data is confirmed with the GHG Protocol in 2023.



5 . 6 . 2 . C L I M A T E COMMITTEE

In 2014, the Climate Committee was established by the Executive Board, being responsible for the annual inventory of Greenhouse Gas (GHG) emissions.

Annually, the Climate Committee reports the mitigation and adaptation actions developed in the processes, the corporate risks linked to climate change, the annual GHG emissions (greenhouse gases) among other sustainability information on the worldwide platform Carbon Disclosure Project (CDP), in addition to participating in the development of Copasa's Sustainability Report.

In early 2022, the Climate Committee participated in the activities developed by the Global Compact Brazil, in the course of the SBTi (Science Based Targets Initiative) and in the Ambição Net Zero program. The objective of the course was to train participants on the topic and discuss with the participating organizations the implementation of a climate agenda within organizations aimed at achieving compliance with the warming target of up to 1.5°C by 2050, which reinforces the company's commitment to responsible social and environmental action, innovation and long-term sustainability practices.

Energy from clean and renewable sources.

GRI 302-1/ 302-3 / 302-4/ 302-5/ IF-WU-420A.2



As part of the efforts to offset its carbon emissions, Copasa will, in 2023, acquire 10 MWmed of energy from renewable sources, in the Free Contracting Environment - ACL. This amount represents approximately 9% of the Company's energy consumption.

Copasa is developing a solar generation project which also foresees, between the years 2023 and 2025, that about 5% more of the electricity will be supplied by means of solar photovoltaic

plants, in order to feed part of its low voltage consumer units. As of 2025, the self-production of this renewable energy will be able to provide, in addition, another 13% of the Company's consumption, in order to offset the carbon emitted during sewage treatment and other activities of the company. The balance of these initiatives is that as of 2025, around 27% of the Company's entire energy matrix will be using energy from clean and renewable sources.

Energy consumption within the organization (in thousand GJ)

	2018	2019	2020	2021	2022	Δ2021/2022
Non-renewable fuels	201.9	153.1	155.3	203.2	223.5	10.00%
Gasoline (automotive)	77.7	20	26.4	70.1	90	28.40%
Diesel	124.3	133.1	128.9	133.2	133.6	0.30%
Renewable fuels	19.2	82.1	72.6	390.4	6.8	-98.20%
Ethanol	19.2	82.1	72.6	390.4	6.8	-98.20%
Consumption of energy¹	3,309.90	3,412.30	3,473.80	3,526.70	3,590.10	1.80%
Purchased electricity	3,066.70	3,213.30	3,267.40	3,332.70	3,378.80	1.40%
Electricity - self-production	22.7	17.3	13	4	5	24.30%
Electricity from PP1 do Manso - EAT 4	220.5	181.8	193.4	189.9	206.3	8.60%
Total energy consumption	3,531.00	3,647.50	3,701.80	4,120.30	3,820.40	-7.30%

Methodology adopted: Registration of the Electric Energy Control Information System (SICOE) - tool that subsidizes the control and management of electric energy at Copasa.

Public-Private Partnership in the form of Administrative Concession, to expand the production capacity of the Rio Manso Water Production System, located in the Metropolitan Region of Belo Horizonte.



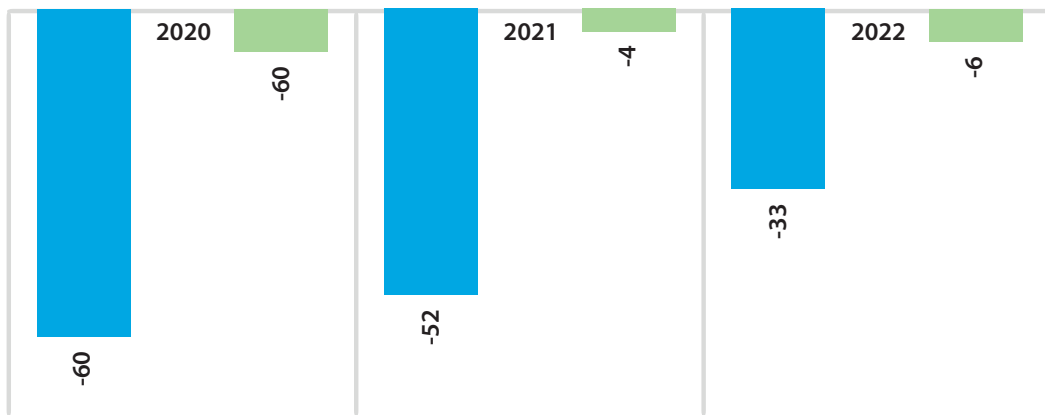
Energy intensity within the Organization.

Indicators (in kWh/m ³)	2018	2019	2020	2021	2022
Electricity consumption/m ³ of produced water	0.8	0.8	0.8	0.8	0.8
Electricity consumption/m ³ of collected sewage	0.2	0.2	0.2	0.2	0.2

Reduction of energy consumption

Indicators ¹	2020	2021	2022	Unidade de medida de controle	2022
Reduction in Consumption of Energy for produced water - Unit in Gj	-60	-52	-33	Kwh	- 9,103,773
Reduction in Consumption of Energy for collected sewage - Unit in Gj	-8	-4	-6	Kwh	- 1,575,591

¹ The minus sign identifies positivity in the reduction of indicators.



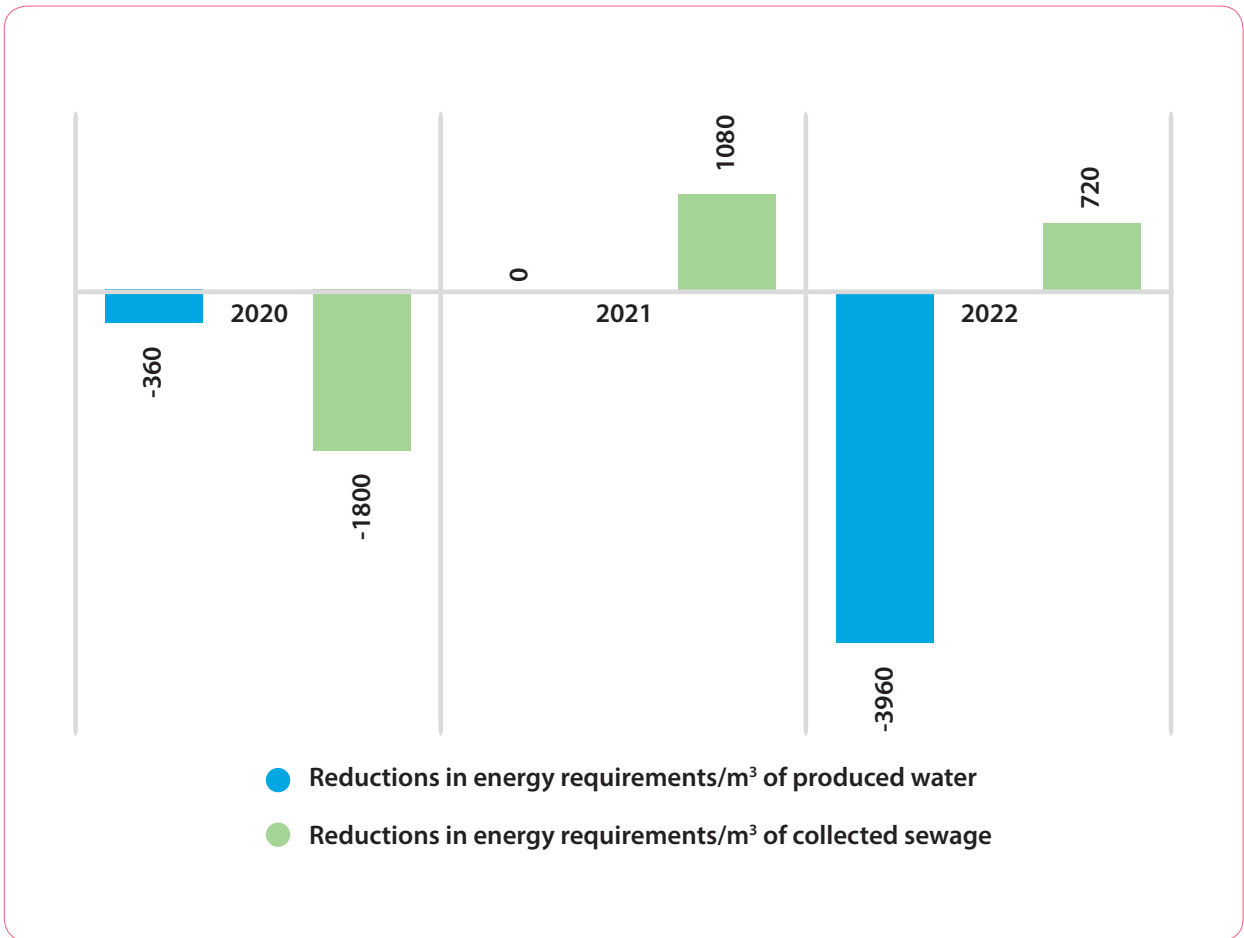
- Reduction of energy consumption for produced water
- Reduction of energy consumption for collected sewage



Reductions in energy requirements of products and services



Indicators	2020	2021	2022	Control measurement unit	2022
Reductions in energy requirements/m ³ of water produced - Unit in J/m ³	-360	0	-3960	kWh/m ³	-0.011
Reductions in energy requirements/m ³ of collected sewage - Unit in J/m ³	-1800	1080	720	kWh/m ³	0.002



5.8. OPERATIONAL EFFICIENCY AND LOSS MANAGEMENT

GRI 3-3 / SASB IF-WU-420A.2

Mapping of operational efficiency impacts through materiality and GRI

Environmental protection and the reduction of exploitation of springs.

Copasa has voluntary and regulatory commitments to **reduce water loss** in water supply systems, contributing to environmental protection and reducing the exploitation of springs. It works to reduce leak correction time, control pressure in networks, replace water meters, identify and remove clandestine uses and fraud, and search for and remove leaks that are not visible.

In 2022, through the performance contract, the Company guaranteed the execution of actions to reduce losses in areas of social vulnerability in the municipalities of Ibirité and Belo Horizonte, enabling the elimination of several occurrences related to leaks, fraud and irregular interventions in the system of distribution.

The actions resulted in important socio-environmental gains, as they enabled the reactivation of feasible connections, providing the population with regular access to sanitation resources and awareness of their sustainable use, which, together with the reduction of loss indicators, represents a smaller volume captured in the springs.

During the cycle, the Company started to classify as investments in asset replacement, actions such as the replacement of network sections with a high maintenance history and preventive maintenance of equipment.

All these efforts, added to micrometering and macrometering actions, also made

it possible to identify and control loss factors in the water distribution process, with the objective of avoiding and/or minimizing the interruption or stoppage of the Company's operations.

The Company also acts to reduce water connection fraud through the Self-Reporting Program and the Engagement to Transform Program, as well as using grievance mechanisms — call center, digital channels and ombudsman — for tracking.

To verify the effectiveness of actions to reduce fraud in water connections, the Company promotes internal audits defining deadlines for the execution of each action and using water meter applications as the main reference for the goals.

This type of fraud represents one of the variables that influence the loss indicator and is linked to the apparent loss component.

To ensure the efficiency of water metering in combating losses, the responsible unit has platforms that help manage micro and macro measurements. In micrometering, the platform helps to analyze and direct the application of water meters, in addition to monitoring the performance of these meters. The targets for 2023 are to replace 840,000 water meters and reach 99% of macro measurement, in compliance with the regulation.

5.8. OPERATIONAL EFFICIENCY AND LOSS MANAGEMENT

Reduction of water loss index.

The targets for reducing losses and applying water meters are consistent with Copasa's strategic statement, cooperating to meet legal requirements and having quantitative and qualitative characteristics.

The application of water meters had a positive result for both the loss indicator and the billing. The Company also managed to reduce the water loss rate from 255.83 L/lig/day, in January/2022, to 251.34 L/lig/day in December/2022.

One of the biggest challenges in the sanitation sector is to reduce the high rate of losses in distribution. In 2022, the Copasa index reached 39.4%, 0.7% lower than the 40.1% measured in 2021.

Specification - Copasa (Parent Company)	2021	2022
Loss Index (%)	40.1	39.4



FINANCIAL AND OPERATIONAL
PERFORMANCE



page

6. Financial and operational performance	93
6.1 Economic-financial performance	94
6.1.1 Investments	95
6.1.2 Tax strategy	96



page

6.2 Operational performance	97
6.2.1 Water and Sewage	97
6.3 Annual balance sheet/2022	98

6. FINANCIAL AND OPERATIONAL PERFORMANCE

GRI 3-3 / 201-3

Copasa's Strategy Statement incorporates economic and financial performance with the purpose of generating value for people and the commitment to universalizing water and sewage services.

Copasa's economic and financial performance is directly impacted by the management of processes in its operational units. To monitor resources and their performance, the company uses management reports and processes that aim to minimize negative impacts on economic and financial performance, supervising resources, analyzing operational demands and proposing solutions.

To achieve this objective, working groups were created to improve the standardization of processes and hiring in the operational units.

In addition to the processes developed to ensure the company's economic and financial performance, Copasa also has a strong commitment to transparency and accountability.

Stakeholders can follow the company's economic and financial performance through reports and financial statements available on the websites of the CVM, B3 and the Company itself.

In addition, Copasa performs external independent audits to align its processes and compliance with current accounting and tax rules and standards.



6.1. ECONOMIC - FINANCIAL PERFORMANCE

GRI 3-3 / 201-3

**Advance
in financial
performance.**

Copasa provides, quarterly, an Announcement of Results, and presents such information to the market, available for download on the Investor Relations website (<https://ri.copasa.com.br/>).

In 2022, Copasa recorded progress in the main financial indices of operational performance. Net revenue from water and sewage services increased by 3.7% compared to 2021, due to the increase in the measured volume of water and sewage; as well as the impacts of migrating bands and consumption categories. The number contributed to a 56.9% increase compared to 2021 in net income, which reached BRL 843 million in the year, and 2.2% in EBITDA, accounted for at BRL 2 billion.

Net Revenue (BRL thousand)	2020	2021	2021 x 2020	2022	2022 x 2021
Net Revenue - Water	3,193,744	3,355,225	5.1%	3,561,727	6.2%
Net Revenue - Sewage	1,819,243	1,824,296	0.3%	1,807,663	-0.9%
Net Revenue - Solid Waste	2,090	2,265	8.4%	2,099	-7.3%
Net Revenue - Water, Sewage and Solid Waste	5,015,077	5,181,786	3.3%	5,371,489	3.7%

EBITDA (BRL BRL thousand)	2020	2021	2021 x 2020	2022	2022 x 2021
(=) Adjusted EBITDA	1,926,566	1,940,542	0.7%	1,982,469	2.2%
EBITDA Margin (Adjusted)	36.8%	35.9%	-0.9p.p	35.7%	-0.2p.p

INVESTMENTS

GRI 3-3/ 203-1/ 203-2

Copasa and Copanor increased the volume of investments by 28.5% in 2022, reaching the figure of BRL 1.33 billion, after the allocation of BRL 1.05 billion to the heading in the previous year.

Investments made (BRL million)	2020	2021	2022
Water	147.1	537.1	579.4
Sewage	213.3	317.5	449.3
Business and Operational Development	99.0	52.3	100.8
Interest capitalization	38.3	43.9	77.6
Capitalization of Expenses with personnel, materials and others	72.6	74.5	91.2
Total - Parent Company	570.8	1,002.7	1,305.6
Copanor	24.2	44.5	39.6
Total Copasa and Copanor	595.1	1,047.2	1,345.2

For the 2020-2024 cycle, the Strategic Planning Committee developed a new methodology for ranking investments, listing priorities. Thus, framing criteria were established, for which weights and grades were assigned, making it possible to weigh the relevance and capacity for advancement of each undertaking.

Priority in the cycle was given to water and sewage projects in progress and whose bidding process was scheduled until the end of the first quarter of 2021. Resources were also shifted towards Vegetative Growth, Water metering, Macro Measurement and Losses projections, among other important topics for operational and Business development.

This planning aims to enable the Company and the Community to:

- The intensification of the Company's CAPEX level and the execution performance of the Investment Program, in volumes that are higher than the depreciation level.
- Fulfillment of concession commitments.
- The achievement of the Company's corporate purpose and mission, ensuring the sustainability and perpetuity of the business.

The investment projection for the 2023-2027 cycle follows the table below:

Projected value (BRL million)	2023	2024	2025	2026	2027
Water, Sewage and Business Development	1,597	1,650	1,628	1,628	1,628
Capitalizations	160	185	294	371	381
Total	1,757	1,835	1,922	1,999	2,010

TAX STRATEGY

GRI 207-1/207-2/207-3

Sustainable tax strategy.

With regard to tax strategy, the Company acts to increasingly optimize tax planning, not assuming high-risk tax decisions, in addition, it ensures the deadlines of the tax agenda, strictly following practices provided for by law, such as: constant review of tax calculation processes and procedures, including the use of tax credits; tax review carried out by the Consortium formed with External Audit; adoption of software with systematic updating of tax legislation, including jurisprudence; follow-up of fiscal commitment calendars; adoption of the tool that issues alerts on the dates of tax obligations; application of training, advice and consultancy for tax replacement tax processes.

Tax planning has as its first objective the economy in the payment of taxes, always in accordance with the legislation. In the 2022 cycle, Copasa continued the work of the consultancy specializing in the assessment, review and guidance of the calculation of taxes, in order to identify and promote the recovery of tax credits from the last 5 years of operation. This tracking is part of the set of strategies for the Company's sustainable development.

The search and evaluation of opportunities in tax incentives that contemplate the business were also at the center of actions around taxation, as can be analyzed in the financial statement (DF 2022) released by Copasa. In fiscal year 2022, the Company recognized, according to the Constitutive Report issued by SUDENE, the right to use the 75% tax reduction incentive in accordance with article 195-A of Law 6,404/1976, as can be seen on the website of Copasa¹⁶.



6 . 2 . O P E R A T I O N A L P E R F O R M A N C E



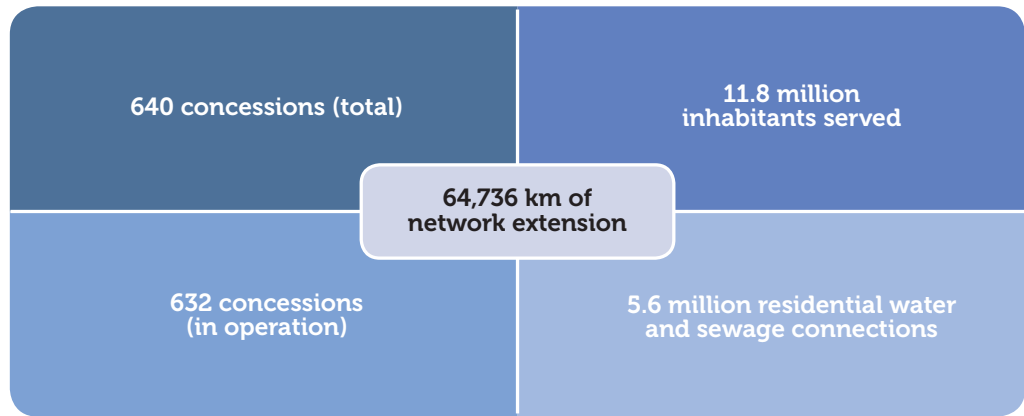
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WATER AND SEWAGE

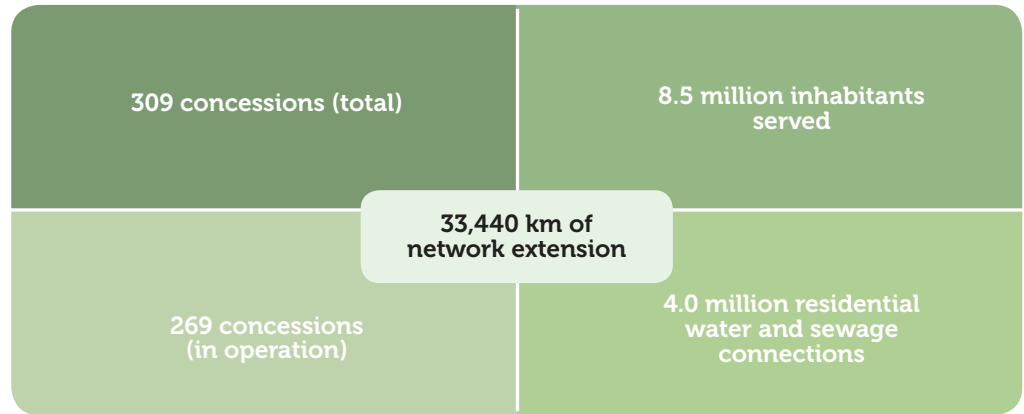
 SASB IF-WU -240A.1



Water



Sewage



The Company's management is in line with the provisions of Federal Law No. 11,445/2007, and more recently, the Legal Framework for Basic Sanitation (Federal Law No. 14,026), in force since 2020, enacting the inclusion, in concession contracts, of clauses containing expansion and quality goals, including the origin of funding resources — as possible sources of alternative, complementary, ancillary revenue or from associated projects, also establishing the methodology for calculating any indemnity and the sharing of risks between the parties.

In this cycle, residential consumption (Copasa and Copanor) accounted for 80.0% of revenues; commercial consumption accounted for 8.3% of revenues; the social: by 9.5%; industrial by 0.7%; and the public sector for 1.4% of the total. This data proves the dispersion of the customer base, demonstrating that there is no dependency on one or more specific groups of customers in the composition of billing. Tariffs per consumer category and per service are available on Copasa's website.



6.3. ANNUAL BALANCE SHEET / 2022



🔍 SOCIAL BALANCE (BRL THOUSAND)



The internal social indicators presented in the table show the values invested in different areas by Copasa, as well as the percentage of these values in relation to the Gross Payroll (FPB) and the Net Revenue (RL) of the company.

Social balance (BRL thousand)					
Calculation basis	2018	2019	2020	2021	2022
Net revenue from water, sewage and solid waste (RL)	4,172,112	4,685,283	5,015,077	5,181,786	5,371,489
Total net income	4,669,003	5,093,362	5,288,943	5,830,194	6,112,523
Operating Income (RO)	731,872	1,022,304	1,105,275	654,449	1,045,954
Gross Payroll (FPB)	1,303,234	1,333,596	1,361,447	1,611,084	1,457,458

The category that received the highest investment in all areas was food, with a significant increase in 2022 compared to previous years. In 2018, BRL 183,628 thousand were invested in food, which represented 14.1% of the FPB and 4.4% of the RL. In 2022, this amount increased to BRL 209,402 thousand, representing 14.4% of the FPB and 3.9% of the RL.

Compulsory social taxes also received significant investment, representing the first largest category in terms of amounts invested. In 2018, BRL 274,415 thousand were invested in this area, representing 21.1% of the FPB and 6.6% of the RL. This amount has increased over the years and in 2022 BRL 312,493 thousand was invested, representing 21.4% of the FPB and 5.8% of the RL.

Other categories that received significant investments were health, profit sharing and others.

The health category had an increase in the amount invested in 2022 compared to previous years, and in 2018 BRL 76,887 thousand were invested, representing 5.9% of the FPB and 1.8% of the RL, and in 2022 BRL 98,711 thousand, representing 6.7% of the FPB and 1.8% of the RL.

Profit sharing increased significantly in 2020 and 2021. In 2018, BRL 36,913 thousand were invested, representing 2.8% of the FPB and 0.9% of the RL, and in 2022 BRL 38,004 thousand were invested, representing 2.6% of the FPB and 0.7% of the RL.

It is important to highlight that these amounts were invested in areas that aim at the well-being of Copasa's employees, which reflects the company's strategy to promote a healthy and productive work environment.



C H A P T E R

7

GRI AND SASB CONTENT
S U M M A R Y



7. GRI AND SASB CONTENT SUMMARY



GRI CONTENT SUMMARY					
Declaration of use	Copasa reported in accordance with the GRI Standards for the period between January 1, 2022 and December 31, 2022.				
GRI 1 used	GRI 1: Foundation 2021				
GRI/SASB standard	Content		Page	Response	Requirements omitted Reason/Explanation
STANDARD CONTENT					
The organization and its reporting practices					
GRI 2: General Disclosures 2021	2-1	Organizational data	13		
	2-2	Entities included in sustainability reporting	4		
	2-3	Reporting period, frequency and focal point	4		
	2-4	Information reformulations	13	The information published in the sustainability report for previous years was not corrected and no addendum was made to the published descriptions.	
	2-5	External verification	13	No external verification will be developed.	
ACTIVITIES AND WORKERS					
GRI 2: General disclosures 2021	2-6	Activities, value chain and business relationships	13, 64	The Company does not work with forbidden products and services, nor with those restricted, and does not control or estimate data with downstream entities. In 2022, there were no reformulations of scope and limits of material topics, nor any change in the Company's organizational structure or its supply chain.	
	2-7	Employees	43		
	2-8	Workers who are not employees	43		
GOVERNANCE					
GRI 2: General disclosures 2021	2-9	Governance structure and composition	29	The Board of Directors includes representatives of employees of the Company.	
	2-10	Appointment and selection of the highest governance body	29	The Diversity Committee is being implemented in 2023.	
	2-11	Chairman of the highest governance body	29	By authorization of the Council through exceptionality beyond the standard, the president of the company can accumulate the management position. In case of conflict of interest, the president must abstain from the matter. In part of 2022 and still in 2023, the president of Copasa is simultaneously in charge of the Customer Relations and Regulation Department.	
	2-12	Attributions of the highest governance body in controlling impact management	28		
	2-13	Delegation of responsibility for managing impacts	28		
	2-14	Attributions of the highest governance body in sustainability reporting	28		
	2-15	Conflicts of interest	28		
	2-16	Communication of critical concerns	28		

7. GRI AND SASB CONTENT SUMMARY



GRI/SASB standard		Content	Page	Response	Requirements omitted Reason/Explanation
Governance					
GRI 2: 2021 General disclosures	2-17	Collective knowledge of the highest governance body	28		
	2-18	Assessment of the performance of the highest governance body	28		
	2-19	Compensation policies	28		
	2-20	Processes for determining compensation	28		
	2-21	Proportion of total annual compensation			2-21 a), b): Not applicable. The Company does not have a Specific Compensation Policy.
	2-22	Information about the sustainable development strategy	5		
Strategies, policies and practices					
GRI 2: 2021 General disclosures	2-23	Commitments	28		
	2-24	Internalization of commitments	28		
	2-25	Processes for remediating negative impacts	34		
	2-26	Mechanisms for searching for information and position statements	34		
	2-27	Conformidade com leis e regulamentos		Cases of non-compliance with laws and regulations between 2022 and 2023, including fines and non-financial sanctions, are under review, negotiation and appeals with the regulatory body, with a response expected at the beginning the second quarter of 2023. Significant cases of non-compliance involve civil society, regulatory bodies, local society, which is why we are not publishing the data.	
	2-28	Participation in associations	37		
Engagement with stakeholders					
GRI 2: 2021 General disclosures	2-29	Approach to stakeholder engagement	39		
	2-30	Collective bargaining agreements	39	100% of employees are covered by collective bargaining agreements.	
TEMAS MATERIAIS					
GRI 3: 2021 Material Topics	3-1	Process for determining material topics	8		
	3-2	List of material topics	8		
Corporate governance					
GRI 3: 2021 Material Topics	3-3	Management of material topics	28, 31		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.

7. GRI AND SASB CONTENT SUMMARY



GRI/SASB standard	Content		Page	Response	Requirements omitted Reason/Explanation
Economic-financial performance					
GRI 3: 2021 Material Topics	3-3	Management of material topics	95		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.
GRI 201: Economic performance	201-1	Direct economic value generated and distributed			201-1 a): Not applicable. Copasa does not carry out the segmentation suggested by GRI. The segmentation used is in the Social Balance Sheet, the latest version being available on March 1st, 2023.
	201-3	Defined benefit plan obligations and other retirement plans	93	<p>In the Copasa Saldado Plan, there is a recognized liability of BRL 112,763,471, the estimate being made annually. There is no plan review pension fund, but rather a pension plan that aims at covering risk benefits of projected balance. This fund is increased with contributions of participants and sponsor. The entity managing the plans records amounts in Contingency Liabilities, referring to lawsuits from participants against the benefit plans.</p> <p>Currently, employees can join the plan in the defined contribution (CD) modality, which varies between 3% and 10% of compensation, with the contribution percentage being defined by the employee, and the sponsor contributes equally. Of the 10,186 Copasa employees, 9,579 are participants in the Libertas Plans, as membership is voluntary.</p>	
	201-4	Financial support received from the government		<p>Copasa is controlled by the Government of the State of Minas Gerais, which owns 50.04% of the Company's total shares, and did not receive funds from its controlling shareholder in 2022 related to capital contributions.</p>	

7. GRI AND SASB CONTENT SUMMARY



GRI/SASB standard		Content	Page	Response	Requirements omitted Reason/Explanation
Water management and water security					
GRI 3: 2021 Material Topics	3-3	Management of material topics	80		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.
GRI 201: Economic performance	201-2	Financial implications and other risks and opportunities arising from climate change	85		
GRI 303: Water and effluents	303-1	Interactions with water as a shared resource	74, 75, 76, 77, 78		
	303-2	Management of impacts related to water disposal	78	Disposals carried out by the company's projects are subject to the requirements of current regulations. These are monitored pursuant to current environmental legislation and requirements imposed by the conditions of the authorized actions.	
	303-3	Water catchment	74, 78	Between 2021 and 2022 there was no development of a methodology for quantification.	
	303-4	Water disposal			03-4: Information not available. The Total Dissolved Solids parameter, used as a criterion, is not reviewed in most treatment plants, as it is not part of the set of parameters in current legislation related to discharge standards.
SASB: Water Utilities & Services 2018	IF-WU-240A.4	Discussion of the impact of external factors on water accessibility to the customer, including the economic conditions of the service territory	42	The average water rate per customer is not an internal indicator. Copasa carries out a study on the impact of factors external to the business, but for a strategic nature it does not disclose it.	
	IF-WU-440a.3	Discussion of strategies to manage risks associated with the quality and availability of water resources	74		
	IF-WU-450A.4	Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	85		
Universalization of basic sanitation					
GRI 3: 2021 Material Topics	3-3	Management of material topics	95		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.
GRI 203: Indirect economic impacts 2016	203-1	Investments in infrastructure and service support	95		
	203-2	Significant indirect economic impacts	95		
SASB: Water Utilities & Services 2018	IF-WU-240A.1	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	97		

7. GRI AND SASB CONTENT SUMMARY



GRI/SASB standard		Content	Page	Response	Requirements omitted Reason/Explanation
Compliance, ethics and anti-corruption measures					
GRI 3: 2021 Material Topics	3-3	Management of material topics	32		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.
GRI 205: Anti-corruption	205-1	Operations assessed for risks related to corruption	32	There are nine Compliance risks related to corruption	
	205-2	Communication and training in anti-corruption policies and procedures	32	Anti-corruption policies and procedures were communicated to 100% of the members of the governance body and 99% of employees was informed about the Anti-corruption policy.	
	205-3	Confirmed cases of corruption and measures taken	32	Copasa has two action against misconduct in public office in progress, filed against two employees. The processes have not yet been judged. In addition to the two actions, it participates as an interested party in four actions filed by the Public Prosecutor's Office against different defendants, who have not yet been judged.	
Operational efficiency					
GRI 3: 2021 Material Topics	3-3	Management of material topics	90		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.
GRI 302: Energy	302-4	Reduced energy consumption	87		
	302-5	Reductions in the energy requirements of products and services	87		
SASB: Water Utilities & Services 2018	IF-WU-130A.1	(1) Total energy consumed, (2) percentage of electricity grid, (3) percentage renewable		(1) 1,004,116,586.52 GJ (2) 99.2% (3) 99.3%	
	IF-WU-140a.2	Volume of real non-revenue water losses	85		
	IF-WU-420a.2	Customer water savings with efficiency measures, per market	87	The Company does not distinguish between raw water savings and water savings	

7. GRI AND SASB CONTENT SUMMARY



GRI/SASB standard	Content	Page	Response	Requirements omitted Reason/Explanation
Environmental protection				
GRI 3: 2021 Material Topics	3-3	Management of material topics	71	3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics
GRI 304: Biodiversity	304-1	Owned, leased or managed operational units within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas	71	Almost 100% of infrastructure operations related to (water) catchment, treatment, reservation and pumping, as well as treatment, pumping and discharge (of sewage), are located in areas of "value for biodiversity", considering the areas of global hotspots (Cerrado and Atlantic Forest) and Biosphere Reserves existing in the State. There are some of the Company's supply and sewage operations located outside these areas, but there is no precise accounting of the number. The areas of office buildings, pipelines and water distribution and sewage collection networks at Copasa were disregarded, in light of its great extension and distribution.
	304-2	Impactos significativos de atividades, produtos e serviços na biodiversidade		The release of treated effluents through the sewage system can change the characteristics of the water body. Impacts can be highlighted on the water quality of the water body and on the aquatic life or other beings that use it. The effects of the discharge are monitored by comparing pre-existing conditions upstream in relation conditions found downstream after the aforementioned discharge.
	304-3	Habitats protegidos ou restaurados	71	Copasa's actions in favor of the protection of related areas, in general, comply with the provisions of the legislation creating existing protected areas and expropriation of areas intended for the creation of springs and accumulation dams for public water supply, and observes current federal and state legislation and associated regulations, related, above all, to the management of Conservation Units (main: Federal Law No. 9,985/2000, Federal Decree No. 4,340/2002 and State Law No. 20,922/2013).

7. GRI AND SASB CONTENT SUMMARY



GRI/SASB standard		Content	Page	Response	Requirements omitted Reason/Explanation
Saúde e segurança ocupacional					
GRI 3: 2021 Material Topics	3-3	Management of material topics	59		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.
	403-1	Occupational health and safety management system	59		
GRI 403: Health and safety	403-2	Hazard identification, risk assessment and incident investigation	59		
	403-3	Occupational health services	59		
	403-4	Participation of workers, consultation and communication to workers regarding health and safety at work	59	The Company does not have an Occupational Health and Safety Committee. Policies and guidelines are applied by Occupational Health and Safety management.	
	403-5	Training workers in occupational health and safety	59		
	403-6	Supporting worker health	59		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	59		
	403-8	Workers covered by an occupational health and safety management system		The current Occupational Health and Safety Management System is based on meeting NRs and initiatives that aim at making the work environment increasingly healthier and safer. It comprises all employees and not specific percentages. It is not yet certified by ISO (with the respective audits).	
	403-9	Occupational accidents	59		403-9 b), c) d), e), f): Information not available. Copasa does not have indicator numbers for third-party contractors.
	403-10	Management of material topics	59	For 2022, no occupational diseases were recorded.	
	Legality management and engagement with public authorities and regulatory bodies				
GRI 3: 2021 Material Topics	3-3	Management of material topics	31		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.
GRI 415: Public Policies 2016	415-1	Political contributions		The Company has several policies that prevent the direct or indirect relationship with political parties or political campaign financing. In the Company's Social Balance Sheet, there is no entry involving political parties, observing Federal Laws No. 12,846 and No. 12,813; State Decrees nº 46,782 and nº 46,644; the Copasa MG's Anti-Corruption Policy, Integrity Plan and Code of Ethical Conduct; and the Rules of Procedure Disciplinary System and Complaint Investigation Procedures.	

7. SUMÁRIO DE CONTEÚDO DA GRIDE DA SASB



GRI/SASB standard		Content	Page	Response	Requirements omitted Reason/Explanation
Product safety and quality					
GRI 3: 2021 Material Topics	3-3	Gestão dos tópicos materiais	31	<p>To address the potential negative impacts of the topic, Copasa implemented management actions involving water dam security management, and also follows the Pró Mananciais management standard to ensure the effectiveness of the measures taken. The Company has eight water storage reservoirs exclusively for water supply, levels of which are monitored daily, allowing operational planning and scenario analysis, in order to assess possible impacts on supply.</p> <p>Regarding dams, eight Copasa units are included in the National Dam Policy - Federal Law No. 12,334/2010, due to their characteristics, category associated risk and potential harm. All with Dam Safety Plans, pursuant to current legislation, are monitored and undergo regular annual safety inspections.</p>	3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the impacts related to material topics.
GRI 416: Consumer health and safety	416-1	Assessment of health and safety impacts caused by categories of products and services	31	In 2022, the Minas Gerais regulatory agency, ARSAE-MG, delivered some fines due to non-fulfillment of sampling plans pursuant to potability legislation, as well as due to some parameters with water analysis results that were outside the range established by the aforementioned legislation. Although Copasa challenged most of them.	
SASB: Water Utilities & Services 2018	IF-WU-250a.2	Discussion of strategies to manage drinking water contaminants of emerging concern	31	<p>In 2021, Copasa carried out comprehensive analyses in all service areas to control water quality and manage effluents from sewage treatment units from the springs to the treatment stages. The purpose is to guarantee public health and avoid environmental impacts, complying with potability and environmental regulations.</p> <p>Copasa's laboratories, including the Central and Arrudas in Belo Horizonte, and the regional ones in Montes Claros, Teófilo Otoni, Ipatinga, Araxá and Varginha, are certified by INMETRO's NBR ISO/IEC 17025:2017 standard, ensuring excellence in processes. Water quality is communicated to customers through water bills and an annual report, which also comprises details about the systems operated, in compliance with regulations such as Federal Decree No. 2440/2005, available on the official website https://www.copasa.com.br/.</p>	

7. SUMÁRIO DE CONTEÚDO DA GRI E DA SASB



GRI/SASB standard		Content	Page	Response	Requirements omitted Reason/Explanation
Customer relationship and satisfaction					
RI 3: 2021 Material Topics	3-3	Management of material topics	39		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish the relative impacts to material topics.
Gestão de efluentes					
GRI 3: 2021 Material Topics	3-3	Management of material topics	78		3-3 a), b): Confidentiality. For strategic reasons, Copasa chose not to publish impacts related to material topics.
GRI 303: Water and effluents	303-4	Water disposal			303-4: Information not available. The Total Dissolved Solids parameter, used as a criterion, is not reviewed in most treatment plants, as it is not part of the set of parameters in current legislation related to discharge standards. padrões de lançamento.
SASB: Water Utilities & Services 2018	IF-WU-140b.1	Number of non-compliance incidents associated with effluent water quality permits, standards and regulations	78	We still do not have control over the indicators of items related to effluents. ISAA is under development, which is a platform that will compile various data, providing a heat map for some indicators. The expectation is that this platform will be available for use in mid-2023	
Extra GRI Disclosures - indicators not included in materiality, but which COPASA decided to report to maintain the historical series and comparability					
GRI 202: Market presence	202-1	Proportion between the lowest salary and the local minimum wage, with discrimination per gender	48	Copasa does not use the minimum wage as a reference to define salaries of its employees. Salary tables are always adjusted for inflation based on Collective Labor Agreements signed with Unions. In 2021, the lowest base salary was 29% higher in relation to the minimum wage. In 2022, with the signing of the new Collective Labor Agreement, this percentage increased to 36%.	
GRI 204: Procurement practices	204-1	Proportion of expenses with local suppliers	68	The concept of "important operational units" was not defined. The total expenses with suppliers refer to the various Copasa units and encompass all purchases and services, with suppliers local or not.	
GRI 207: Taxes	207-1	Tax approach	96		
	207-2	Governance, control and management of fiscal risk	96		
	207-3	Stakeholder engagement and management of their tax concerns	96		
GRI 301: Materiais	301-1	Material used, broken down per weight or volume		Copasa does not use chemical products that are renewable for treatment.	
	301-2	Raw material or recycled material used		The percentage of recycled material (Fluosilicic Acid) in relation to other chemical products used in water and sewage treatment is 2.78%.	
GRI 302: Energia	302-1	Energy consumption within the organization	87		
	302-3	Energy intensity	87		

7. SUMÁRIO DE CONTEÚDO DA GRIDEA SASB



GRI/SASB standard		Content	Page	Response	Requirements omitted Reason/Explanation
Extra GRI Disclosures - indicators not included in materiality, but which COPASA decided to report to maintain the historical series and comparability					
GRI 306: Waste	306-1	Waste generation and significant waste-related impacts	79		
	306-2	Management of significant waste-related impacts	79		
	306-4	Waste not intended for final disposal			306-4: Information not available. Copasa's waste has a disposal area, and its accumulation in the operational plant is not applicable. It was considered that the small landfills located in the areas of Copasa projects are final disposal.
GRI 308: Environmental assessment of suppliers	308-1	New suppliers selected based on environmental criteria	64		
	308-2	Negative environmental impacts on the supply chain and measures taken	64		
GRI 401: Employment	401-1	New hires and employee turnover	43		
	401-2	Benefits offered to full-time employees that are not offered to temporary or part-time employees	43		
	401-3	Maternity/paternity leave	43		
GRI 402: Work relationships	402-1	Minimum notice period for operational changes	43	Deadlines and notices are established on a case-by-case basis, with no minimum period specified.	
GRI 404: Training and education	404-1	Average hours of training per year, per employee	55		
	404-2	Programs to improve employee skills and assist with career transition	55		
	404-3	Percentage of employees who receive regular performance and career development reviews	55		
GRI 405: Diversidade e igualdade de oportunidades	405-1	Diversity in governance bodies and employees	48		
	405-2	Ratio between base salary and compensation received by women and those received by men	54		
GRI 406: Não discriminação	406-1	Cases of discrimination and corrective measures taken	34		
GRI 407: Liberdade sindical e negociação coletiva	407-1	Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	43		
GRI 408: Trabalho infantil	408-1	Operations and suppliers with significant risk of child labor incidents	43		
GRI 409: Trabalho forçado ou análogo ao escravo	409-1	Operations and suppliers with significant risk of cases of forced or compulsory labor	43		
GRI 413: Comunidades locais	413-1	Operations with engagement, impact assessments and development programs aimed at the local community	65, 66		
GRI 414: Avaliação social de fornecedores	414-1	New suppliers selected based on social criteria	64		
	414-2	Negative social impacts on the supply chain and measures taken	64		
GRI 417: Marketing e rotulagem	417-1	Requirements for information and labeling of products and services	31		
GRI 418: Privacidade do cliente	418-1	Substantiated complaints regarding breaches of privacy and loss of customer data	35		



8 . C O R P O R A T E I N F O R M A T I O N



Companhia de Saneamento de Minas Gerais (Copasa MG)

- **Administrative Headquarters:** Rua Mar de Espanha, 525
Bairro Santo Antônio - CEP: 30330-900 - Belo Horizonte (MG)
- CNPJ: 17281106/0001-03
- Web: <https://www.copasa.com.br/>

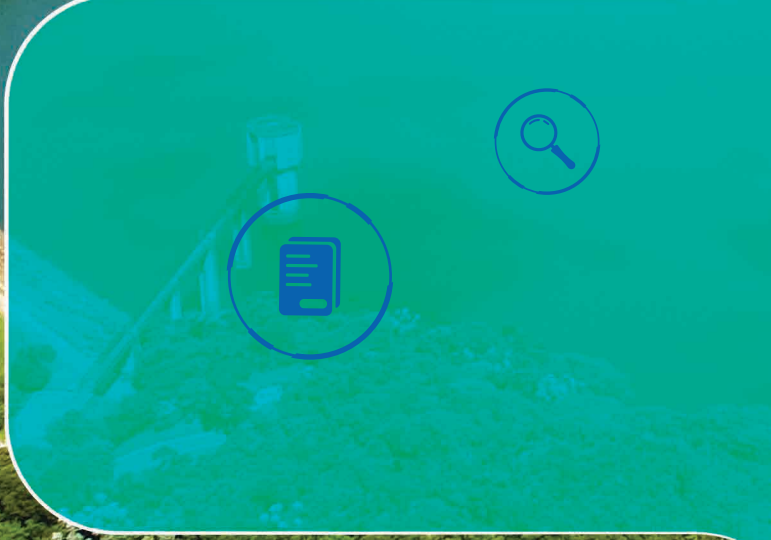
Copasa Serviços de Saneamento Integrado do Norte e Nordeste de Minas Gerais S/A (Copanor)

- **Administrative Headquarters:** Rua Joaquim Ananias de Toledo, 125
Bairro Laerte Laender - CEP: 39803-171 - Teófilo Otoni (MG)
- CNPJ: 09104426/0001-60
- Web: <http://www.copanor.com.br/>



Whistleblowing Channel

- E-mail: denuncias@copasa.com.br
- Tel.: (31) 3207-7250 / 0800 0310-866



C R E D I T S



- Customer Relations and Regulation Department
- Sustainable Development Unit
- E-mail: usds@copasa.com.br
- Phone: +55 31 3250-1932 / 3250-1719



- Accessible to any citizen, who can report anonymously, with a guarantee of independence in the investigations. The progress of the entire process can be monitored by the complainant, through a protocol and password registered on the website. Complaints can also be sent by email.

Content, Editorial Design and GRI Consulting

- blendON

Graphic project

- Fazcom!

Photos

- Genilton Elias
- Click Estúdio
- Acervo

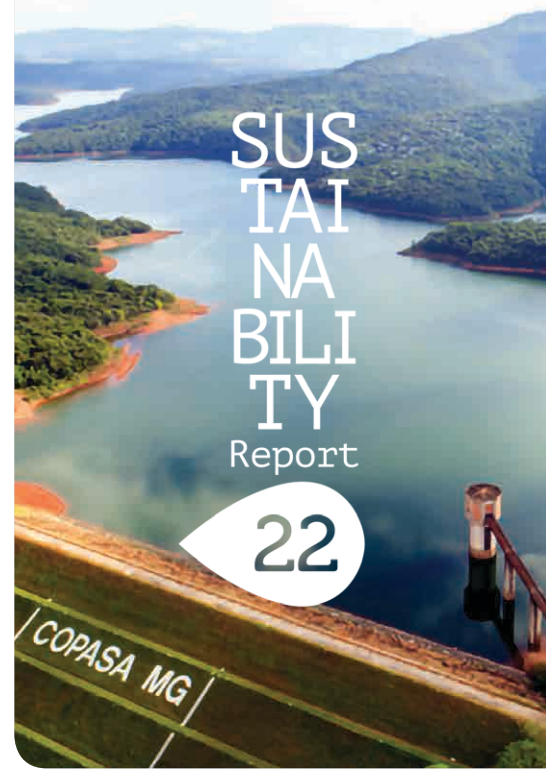


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Belo Horizonte (MG), May 2023.



SUS TAI NA BILI TY Report

22

