copasa

ANUAL SUSTAINABILITY REPORT

2025



1 MANAGEMENT MESSAGE 3

2 ABOUT THE REPORT 5

3 HIGHLIGHTS 2025 6
Certifications and Awards 7

4 WHO WE ARE 8
Copanor 13
Copasa Patos Saneamento S.A. 13

5 SUSTAINABLE DEVELOPMENT 14
Materiality 14
SDGs 15
Correlation with the Global Compact and the SDGs 16
ESG Agenda 16
ESG Strategy 19
Memberships in Organizations 20
Public and Voluntary Commitments 21

6 CORPORATE GOVERNANCE 22
Internal Controls 25
Risk Management 26
Ethics and Integrity 27
Innovation 31

7 MACROECONOMIC AND REGULATORY CONTEXT 33
Regulation 34
Tax Management and Tariff Setting 35
Legal Compliance Management and Engagement with Public Authorities and Regulatory Agencies 35
Environmental Licensing 36

8 STAKEHOLDER MANAGEMENT 37
Customer Relationship 38
Social Investment and Community Relations 39
Suppliers 42
Supply Chain 43

9 PEOPLE 46
Compensation and Benefits 47
Maternity and Paternity Leave 48
Turnover 49
Diversity and Inclusion 50
Professional Development and Corporate Education 53
Performance Evaluation 55
Occupational Health and Safety 55

10 THE PATH OF SANITATION 59
The Water Journey 59
Water Quality 64
The Transformation of Sewage 65
Solid Waste 67

11 CLIMATE CHANGE 68

12 OPERATIONAL PERFORMANCE 70
Water 70
Sewage 71
Energy 72
Operational Intelligence Center 72
Commercial Intelligence 73

13 FINANCIAL PERFORMANCE 74

14 SOCIAL BALANCE SHEET 77

15 GRI CONTENT INDEX 80

16 LIMITED INDEPENDENT VERIFICATION STATEMENT 94

MANAGEMENT MESSAGE

GRI 2-22

At Copasa, sustainability is a strategic foundation that drives our business and strengthens our long-term value proposition, guiding our decisions, investments and the way we operate. We integrate environmental, social and governance aspects into our management model, ensuring that the expansion of water supply and sewage services takes place responsibly, efficiently and in line with society's expectations.

In 2025, we recorded the highest investment volume in our history, with R$2.9 billion invested, 32% above 2024, mainly directed toward the expansion and modernization of systems, water security, loss reduction and automation. This performance was accompanied by solid operational and economic-financial results, reflecting discipline in the execution of our planning, increased process efficiency and the robustness required to sustain the investment cycle over the coming years. Net revenue from water, sewage and waste services reached R$7.42 billion, representing growth of 5.6% compared to 2024. Consolidated EBITDA totaled R$2.95 billion, with a margin of 39.8%, while net income reached R$1.42 billion, demonstrating the resilience of our results generation in a challenging scenario.

We maintained water services coverage above 99% within the coverage area and increased the global coverage ratio for collected and treated sewage to 80.1%, in line with universalization targets. This performance results from infrastructure expansion, system modernization and the strengthening of initiatives focused on water security, including improvements in the qualitative and quantitative monitoring of water sources and climate conditions, increasing resilience in critical regions.

In the commercial area, we advanced in reading and metering improvements, customer database updates and billing and collection control. The digitalization of channels and the automation of service flows increased operational efficiency and enhanced customer experience, while maintaining customer default rate at low levels.

In operations, we maintained the trajectory of reducing losses in distribution through structural initiatives such as water meter replacement, expansion of macro-metering, the use of leak detection technologies and network modernization. As of September 2025, the regulatory methodological update, including the incorporation of Non-Billed Authorized Consumption (CANF), increased the precision and transparency of indicators.

We also progressed in energy management, with greater participation in the free energy market, expansion in the use of incentivized sources and growth in photovoltaic generation. These initiatives reduced costs, increased expense predictability and contributed to mitigating greenhouse gas emissions.

In the socio-environmental sphere, we advanced in the preservation of hydrographic basins, particularly through the Pró-Mananciais Program, which received a record investment of R$52.4 million, and





we expanded service coverage in vulnerable regions through the Universaliza Minas Program. We also strengthened the Engajar para Transformar Program, which plays a key role in promoting access to sanitation, encouraging adherence to services and strengthening relationships with communities, as well as the Chuá Program, focused on environmental education and awareness regarding the sustainable use of water. These initiatives expand our positive impact across territories and contribute to the universalization of services. We also reinforced occupational health and safety practices, focusing on prevention, training and continuous process improvement.

Corporate governance remained a structuring pillar of our management. We advanced in integrity, internal controls and compliance, with the ISO 37301 certification obtained in 2025, demonstrating the maturity of our compliance system. Our ESG Agenda also continued to evolve, with initiatives focused on diversity, sustainability and community engagement. We are signatories to the UN Global Compact, reaffirming our commitment to universal principles related to human rights, decent work, environmental protection and anti-corruption.

The Competitive Management Strategic Project advanced consistently, with initiatives focused on management modernization, process improvement and the use of advanced data analytics, strengthening operational efficiency and our capacity to deliver results.

In the capital markets, we maintained our presence in B3's Corporate Sustainability Index (ISE), 2024/2025 portfolio, and we were included in relevant indices starting in 2026, including the Efficient Carbon Index (ICO2 B3) and the Diversity Index (IDIVERSA B3). Our inclusion in the Ibovespa as of January 2026 was also announced, increasing our market visibility. In 2025, our shares were appreciated by 125%, outperforming the index during the period, reflecting investors' confidence in the Company. Reinforcing this perception, we obtained an AAA (bra) rating from Fitch Ratings and reaffirmation of the AAA.br rating from Moody's, both with a stable outlook.

The 3rd Periodic Tariff Review brought significant advances to the economic-financial balance of service provision, with improvements that increase predictability and support the investment plan. The average tariff effect of 6.56% will take effect as of January 2026.

We remain attentive to sector transformations, regulatory developments and stakeholder expectations. We reaffirm our commitment to providing essential services with efficiency, responsibility and a focus on the population of Minas Gerais.

We thank our employees for their dedication, our customers for their trust, and our suppliers, shareholders, municipalities, regulatory agencies and other partners for their support. The results achieved in 2025 reflect this collective effort and strengthen our commitment to operational excellence, sustainability and the continuity and universalization of sanitation services.



2. About the report

About the report

GRI 2-2, 2-3, 2-5

We present the 20th edition of Copasa MG's Sustainability Report, in which we transparently and integrally consolidate our economic, environmental, social and governance performance for the period from January to December 2025. We prepared this report in accordance with the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) guidelines, reaffirming our commitment to the best international practices in corporate reporting.

In 2025, we reviewed our materiality assessment, adopting the double materiality process, which integrates significant economic, environmental and social impacts, as well as short-, medium- and long-term economic-financial effects, as detailed in the Sustainable Development Chapter.

In this report, we incorporate the principles of the UN Global Compact and reinforce our alignment with the Sustainable Development Goals (SDGs), demonstrating how our strategy, governance and operations contribute to sustainable development and long-term value generation.

We believe that transparency and sustainability go hand in hand. Therefore, this Report reflects our commitment to responsible accountability, bringing together information, indicators and initiatives that demonstrate our continuous progress in impact management and value creation for employees, customers, communities, concession grantors, investors and other stakeholders.

The data presented covers all concessions operated by us and reflects our consolidated performance in 2025. We submitted the Report to independent external assurance, reinforcing the reliability, consistency and credibility of the disclosed information.

3. Highlights 2025

1. **PRÓ-MANANCIAIS PROGRAM:** in 2025, it recorded a historic investment of R$52.4 million, covering 288 municipalities, with the planting of 10.6 thousand seedlings, installation of 830.9 thousand meters of fencing for the protection of Permanent Preservation Areas (APPs), 19.4 thousand containment basins, in addition to advances in road adequacy, terracing and construction of firebreaks, reinforcing water protection and environmental resilience;

2. **ENGAJAR PARA TRANSFORMAR PROGRAM:** strengthens relationships with communities and expands adherence to services. In 2025, it resulted in 32.8 thousand new connections, directly contributing to the universalization of sanitation services;

3. **33RD CONGRESS OF THE BRAZILIAN ASSOCIATION OF SANITARY AND ENVIRONMENTAL ENGINEERING (ABES):** prominent participation with presentations in approximately 30 panels and lectures focused on innovation, sustainability and efficiency in the basic sanitation sector;

4. **WATER FOR INDUSTRIAL REUSE:** allocation of treated effluent from the Betim Central Wastewater Treatment Plant (WWTP) for use in the production process of a steel company, promoting water savings equivalent to the annual consumption of approximately 14,400 inhabitants and reinforcing efficiency in resource use;

5. **ADVANCEMENT IN THE 2025 CARBON DISCLOSURE PROJECT (CDP) SCORE:** we increased our rating to B in the CDP assessment, reflecting greater maturity in climate management and transparency;

6. **AVOIDED GHG EMISSIONS:** approximately 181 thousand tCO2e, corresponding to 15.8% of the Company's potential emissions;

7. **INTERLIGA - BASIC TECHNICAL GUIDELINE (DTB) BILLING:** the project improved efficiency and transparency in billing processes related to the interconnection of real estate developments to public water and sewage systems;

8. **LAUNCH OF THE 1ST PUBLIC CALL FOR CLIMATE CHANGE:** initiative aimed at developing solutions for vulnerability assessment, risk management and climate adaptation in 61 sanitation systems;

9. **PARTICIPATION IN THE INTERNATIONAL SEMINAR WATER FOR THE FUTURE:** participation in an event preparatory to COP 30, contributing to discussions on water and sanitation challenges;

10. **COPASA JOURNALISM AWARD 2025 (1ST EDITION):** recognition of media professionals who highlighted the role of sanitation

11. **PREPARATION FOR TAX REFORM:** structuring of working groups, system updates (ERP S/4HANA) and development of solutions for adaptation to IBS and CBS requirements;

12. **COMPETITIVE MANAGEMENT STRATEGIC PROJECT:** initiative bringing together actions to increase our competitiveness and strengthen our ability to respond to regulatory requirements, customer expectations and the long-term sustainability of the business;

13. **PIRAJUBA SLUDGE MANAGEMENT UNIT (UGL):** inauguration of a pioneering unit that transforms sludge into biosolids for agricultural use.

Certifications and Awards

1. **Seriema Trophy, the "Sustainability Oscar," Crea Goiás-MG Environmental Award,** in which the Pró-Mananciais Program was the winner in the Natural Elements category.

2. **Certified Internal Auditor (CIA),** certification from the Institute of Internal Auditors (IIA Global), the only globally recognized certification for internal auditors.

3. **International Renewable Energy Certificate (I-REC),** which ensures traceability in the use of renewable energy sources.

4. **Experience Awards 2025,** Experience certification in the Utilities – Water and Sanitation category, organized by SoluCX, an award recognizing companies and professionals in the country that stand out for best customer experiences and recommendations.

5. **GRI Infra Awards –** Water, we were finalists in this annual award that recognizes the best programs, projects and initiatives in the transportation, energy, basic sanitation, urban and social infrastructure sectors, in addition to environmental assets.

6. **ICO2 B3,** we were included in the ICO_2 B3 portfolio, an initiative developed by B3 in partnership with the Brazilian Development Bank (BNDES), which recognizes listed companies with greater efficiency in greenhouse gas emissions management.

7. **IDIVERSA B3,** from the Brazilian Stock Exchange (B3), inclusion in the first Latin American index focused on gender and racial diversity.

8. **National Quality Award in Sanitation (PNQS) 2025, 1st place** in the Environmental Sanitation Management Innovation (IGS) category with the case "Innovation in Action: CCI Centralized Fraud Management".

9. **PNQS 2025,** 2nd place in the IGS category, with innovative and low-cost solutions for conventional water treatment.

10. **Atlas Governance Awards 2025** in the State-Owned Company category, for our commitment to best Corporate Governance practices.

11. **IIA MAY 2025 Award,** we received the highest award for the third consecutive year as one of the Brazilian companies that developed the best awareness initiatives for the auditing profession.

12. **Intrapreneurship Award 2025,** 3rd place in the Impact Protagonist category and 4th place in the Open Innovation category, with the "Open Finance" and "Water Reuse" projects.

13. **Valor Innovation Brazil Award,** we were included in its 11th edition among the Top 5 most innovative companies in Brazil in the infrastructure sector.

14. **Brazilian GHG Protocol Program (PBGHG),** 2025 Gold Seal in the certification recognizing excellence in the preparation, transparency and consistency of greenhouse gas emissions inventories.

15. **Brazilian Federal Revenue Service Sintonia Program,** "A+" classification, with the highest tax compliance rating granted by the Brazilian Federal Revenue Service (RFB).

16. **Recertification in ISO 37301 –** Compliance Management System, in recognition of the excellence of our Compliance Management System.

4. Who we are

Who we are

GRI 2-1, 2-6

We are the Companhia de Saneamento de Minas Gerais (Copasa MG), a mixed-capital, publicly traded company controlled by the State of Minas Gerais, headquartered in Belo Horizonte (MG). Since February 2006, our shares have been traded on the Novo Mercado segment of B3 (Brasil, Bolsa, Balcão), under the ticker CSMG3. We operate in accordance with the legislation applicable to corporations, state-owned companies and the sanitation sector, including Law No. 6,404/1976 and Law No. 13,303/2016, among other regulations.

We plan, implement, operate and expand basic sanitation services, operating in water supply, sewage services and solid waste. Together with our subsidiaries Copanor and Copasa Patos Saneamento S.A., we hold concessions in approximately 75% of the municipalities in Minas Gerais.

At the end of 2025, we served approximately 11.9 million inhabitants with water supply services. Of this total, approximately 8.8 million also had access to sewage services.

We finance our investments with our own resources and funds raised in the financial market through loans, financing and debentures. In 2025, we maintained agreements with development institutions, such as the German Development Bank KfW (Kreditanstalt für Wiederaufbau) and the French Development Agency (AFD), through long-term agreements focused on sustainable investments, such as the energy efficiency agreement. At year-end, we had approximately R$724.5 million in contracted and undisbursed funds.

We benefit from a 75% reduction in Corporate Income Tax (IRPJ), pursuant to Provisional Measure No. 2,199-14/2001 and Law No. 13,799/2019, for investments in areas under the jurisdiction of the Northeast Development Superintendence (Sudene). We also access incentives and subsidies aimed at environmental projects, innovation, operational efficiency and regional development, recorded in our financial statements.

With a diversified shareholder base, we combine financial strength and operational scale. We remain committed to sustainability, service quality and the generation of economic and social value for customers, municipalities, regulators, investors and other stakeholders.

Concessions for the Provision of Services

As of December 31, 2025, together with our subsidiaries, we held 636 water supply concessions and 309 sewage services concessions, of which the ten main concessions are presented below.

LIST OF THE TEN LARGEST ACTIVE CONCESSIONS	EXPIRATION
Belo Horizonte	Feb/73[1]
Contagem	Feb/73
Betim	Dec/42
Montes Claros	Jul/48
Ribeirão das Neves	May/34
Divinópolis	Jun/41
Patos de Minas	Dec/38
Santa Luzia	Feb/50
Pouso Alegre	Aug/46
Varginha	Jun/47

In municipalities with expired concessions or with contracts judicially declared null and void, which account for approximately 5.1% of net water and sewage revenues, we maintained the provision of services, in line with the principle of continuity of essential public services.

[1] With the execution of the Amendment to the Cooperation Agreement with the Municipality of Belo Horizonte in March 2026

Strategy Formulation and Implementation Processes

GRI 2-6, 2-12, 2-13, 2-14, 2-22, 2-29, 3-1, 3-2, ODS (16 - TARGETS 16.3, 16.7), IFRS S1





In 2025, we reviewed our Strategic Planning, covering the period from 2026 to 2030. We reinforced sustainable development as a Strategic Foundation. We incorporated this principle into initiatives, Strategic Objectives and the new Value Chain, guiding decision-making and the way we operate.

The new strategic map consolidates the direction for the period. It is structured around purpose, ambition, strategic objectives, strategic pillars and strategic foundations, supporting the Business Plan. We integrated business drivers and the value creation logic, connecting deliveries to the capabilities required to enable them.

Strategic Map

Purpose

To take care of water, universalize sanitation and generate value for society.

Ambition

To be recognized for the quality and non-stop supply of our services and for the efficiency of our operations.

Strategic Objectives

Ensure a sustainable concession portfolio	Increase operational and business efficiency	Optimize capital allocation aimed at universalization	Ensure excellence in the quality of services provided
Act in regulation to maximize value	Ensure wate security	Explore opportunities in new businesses	Consolidate a performance culture

Strategic Objectives

Universalization of services	Management efficiency	Discipline in execution	Service quality	Shareholder value

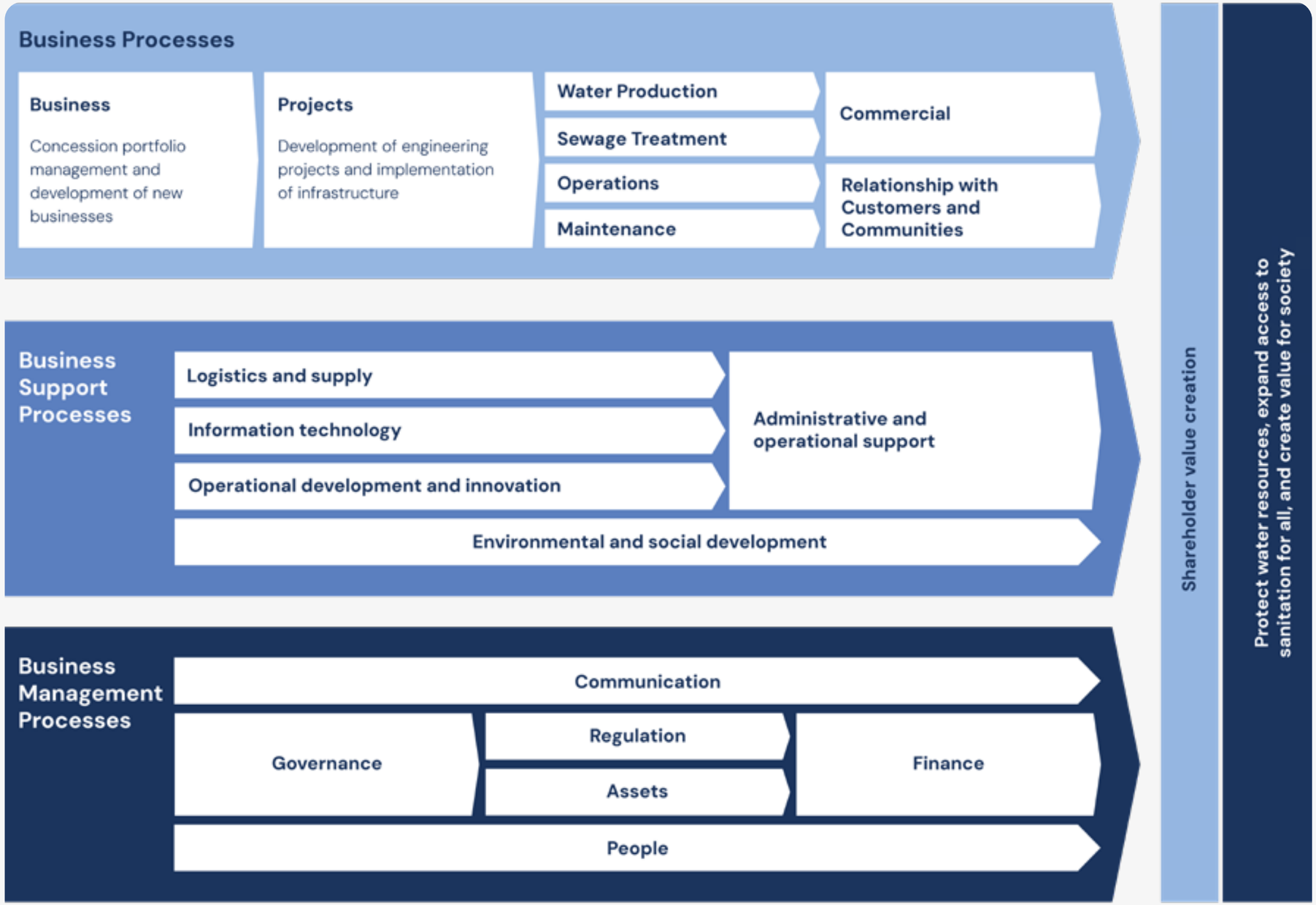
Strategic Pillars

Sustainability as a transversal principle for all decisions and operations	Innovation and technology as drivers of efficiency and quality	People and diversity as guarantees of work safety, talent appreciation and inclusion.

Our Way

- We care about individual and collective safe behavior.
- We value people and develop their talents.
- We transform passion into quality service.
- We serve customers with respect and enthusiasm.
- We make things happen with creativity and innovation.
- We are committed to deliveries and results.
- We respect and embrace diversity.
- We act with Compliance: integrity, responsibility, ethics and transparency.

Value Chain


Business Processes
Business
Concession portfolio management and development of new businesses
Projects
Development of engineering projects and implementation of infrastructure
Water Production
Sewage Treatment
Operations
Maintenance
Commercial
Relationship with Customers and Communities
Business Support Processes
Logistics and supply
Information technology
Operational development and innovation
Administrative and operational support
Environmental and social development
Business Management Processes
Communication
Governance
Regulation
Assets
Finance
People
Shareholder value creation
Protect water resources, expand access to sanitation for all, and create value for society

Strategic Management Excellence Program

GRI 2-12, 2-13, 2-22, 2-29, 3-3, 404-2

The Strategic Management Excellence Program, implemented since 2021, is a structuring instrument to expand the application of the Management Excellence Model® (MEG). Guided by the principles of continuous improvement, innovation and ESG integration into processes, the Program contributes to increasing management maturity, enhancing governance and generating value for stakeholders.

Throughout 2025, we made significant progress in implementing the Program, consolidating initiatives that strengthen governance, stimulate innovation and increase operational excellence:

- Technical training and dissemination of the MEG: we trained 90 employees in the new edition of the MEG, in the performance indicators system and in the development of innovation and operational efficiency cases, preparing teams to incorporate ESG practices into processes and increase management maturity;
- Copathon Inova Program: [2]:we enhanced the Inova Program, integrated into the Copathon Program, with an increase in the number of participants and in the technical quality of the projects. There was also an increase in the number of cases recognized as organizational success, encouraging the exchange of best practices and collaboration among areas;
- Inova Seminar: we held a new edition of the Inova Seminar, promoting the exchange of experiences and solutions for corporate challenges, with more than 45 submitted cases.

Coverage Ratio – 2025

GRI 3-3 | MATERIAL TOPIC: UNIVERSAL ACCESS TO BASIC SANITATION | SASB IF-WU-140A.1

In 2025, we maintained progress in the universalization of basic sanitation, aligned with the New Legal Framework for Sanitation. The coverage ratio for water supply remained above 99% within our coverage area, exceeding legal requirements and the national average reported by the National Basic Sanitation Information System (SINISA) (base year 2024).

We achieved a collected and treated sewage ratio of 80.1%, above the 77.3% recorded in 2024. This result reflects investments in the expansion and modernization of systems.

Infrastructure expansion requires high investment and long implementation periods due to technical, environmental and social complexity. This effort is essential to preserve water resources and ensure water security.

We continued with the Universaliza Minas Program, expanding service coverage in rural areas and regions with low urban density and reducing inequalities in access to sanitation, as well as with the Engajar para Transformar Program, which strengthens relationships with society and encourages adherence to services.



[2] Copathon is our Technological Innovation and Inventiveness Challenge Program, aimed at establishing an environment that promotes creativity, innovation and inventiveness through healthy and constructive competition within the Company and, consequently, within the basic sanitation sector.

Copanor

GRI 2-1, 2-2, 2-6, SASB IF-WU-420A.1, IFRS S1 DESCRIPTION OF THE ENTITY AND ITS OPERATIONS

Copanor, our wholly-owned subsidiary, provides water supply and sewage services in the North and Northeast regions of Minas Gerais, which have low Human Development Index (HDI) levels. We define our operations in localities with populations ranging from 200 to 5,000 inhabitants.

In 2025, Copanor served 238 thousand people with water supply services, of which 124 thousand also received sewage services.

The Regulatory Agency for Water Supply and Sanitation Services of the State of Minas Gerais (Arsae-MG) established a tariff subsidy to support investments and operations, incorporated into Copasa's tariff and allocated to Copanor.

We invested R$45.4 million in Copanor in 2025, including capital contributions. We directed these resources toward operations, asset renewal and modernization, and the expansion of service continuity and quality, focusing on the most vulnerable localities.

We expanded sewage services through customer database reviews, new WWTPs and modernization of units. More than 8 thousand households gained access to sewage collection and treatment services in 2025.

We highlight the retrofit of the Pedro Lessa WWTP, in Serro. We adapted the unit to COPAM Normative Deliberation No. 08/2022, including ammonia nitrogen removal. Organic matter removal efficiency exceeded 95%, with effluent compliant with applicable legislation.

We also advanced in innovation in water supply. We achieved 2nd place in the National Quality Award in Sanitation (PNQS), in the Environmental Sanitation Management Innovation (IGS) category, with a low-cost solution for water treatment. We implemented a Water Treatment Plant (WTP) in Maravilhas, a district of Teófilo Otoni.



Copasa Patos Saneamento S.A.

Copasa Patos Saneamento S.A. is a wholly-owned subsidiary of Copasa MG, which we established in September 2024 with the purpose of planning, implementing, expanding, remodeling and operating public basic sanitation services in the municipality of Patos de Minas. Its operations include water supply, sewage services and solid waste management, focusing on expanding coverage, improving service quality and promoting public health. For the purposes of this report, its information is being considered jointly with the Parent Company.

By establishing the subsidiary, we reinforced our strategy of expanding and specializing operations, allowing for greater efficiency in local management and stronger alignment with the municipality's needs. Through this structure, we seek to contribute to social well-being and improve the quality of life of the population of Patos de Minas, aligning our operations with the principles of sustainability, universalization of sanitation and value generation for society.

5. Sustainable Development

Materiality

GRI 3-1, 3-2, 2-29

Materiality is a management tool that we use to identify and prioritize the topics that most influence value creation in the short, medium and long term. We consider both impacts on people, the environment and the economy, as well as the financial effects associated with risks and opportunities. This process connects our business model, governance, risk management, metrics and targets, guiding the allocation of investments and strategic initiatives.

In 2025, we reviewed our materiality assessment based on the concept of double materiality, integrating socio-environmental impacts and economic-financial effects. We used as references GRI 3 – Material Topics 2021, International Financial Reporting Standards (IFRS) S1 and S2, SASB standards and ESG ratings. We involved several stakeholders in the process, including the Board of Directors (CA), Executive Board, shareholders, concession grantors, regulatory agencies, financiers, employees, suppliers, customers, society, the press and research institutions, through interviews and electronic consultation.

The process followed structured stages:

- benchmark analysis with companies and ESG references for the initial definition of topics;
- qualitative engagement with internal and external stakeholders for validation and adjustments;
- multistakeholder consultation, weighted according to criteria such as influence, interest and knowledge;
- impact assessment, considering nature, intensity, probability and time horizon;
- financial materiality analysis, considering potential effects on revenues, costs, investments, regulation, productivity and reputation;

- consolidation of results and definition of priority topics;
- validation and approval by governance bodies.

AS A RESULT, WE PRIORITIZED THE FOLLOWING MATERIAL TOPICS:

- **universalization of basic sanitation;**
- **operational efficiency and loss management;**
- **biodiversity, ecosystem services and water security;**
- **employee health and safety;**
- **ethics and integrity;**
- **energy efficiency;**
- **customer relationship and satisfaction;**
- **engagement with public authorities, concession grantors and Regulatory Agencies.**

Climate-related risks and opportunities are transversal, particularly regarding topics related to universalization, water security and energy efficiency.

For each topic, we identified positive and negative, actual and potential, direct and indirect impacts throughout the value chain. These aspects are managed through corporate policies and processes, with specific indicators and action plans, considering short-, medium- and long-term horizons.

In addition, we advanced in the assessment of sustainability-related risks and opportunities from a financial perspective, strengthening our preparation for future reporting cycles aligned with the requirements of the Brazilian Securities and Exchange Commission (CVM) and international standards.

SDGs

GRI 2-23, 2-24

We incorporate sustainability into our corporate strategy as a central element for value generation in the short, medium and long term. We operate aligned with the United Nations 2030 Agenda, the SDGs, the principles of the UN Global Compact and the guidelines of ISO 26000. These references guide the identification and management of risks and opportunities, considering their impact on our financial position, operational performance and the resilience of our business model.

We also strengthened our participation in collaborative initiatives, such as the Rede Desafio 2030 and the SDG Hub of the Global Compact Network Brazil. These partnerships expand the exchange of best practices and the development of solutions, increasing our capacity to respond to socio-environmental challenges within the territory.

We defined relevant topics and priority SDGs based on:

- our material topics;
- our value chain;
- the regulatory context;
- the economic, social and environmental impacts of our activities.

This process guides the integration of the SDGs into our strategy, capital allocation and investment planning, in line with IFRS S1.

By integrating the SDGs into our strategy and the management of risks and opportunities, we strengthen the resilience of our business model and support investment decisions aligned with sustainability. This approach also meets the guidelines of IFRS S1 and S2 by providing transparency regarding how sustainability and climate-related factors influence our strategy, performance and future prospects.

Correlation with the Global Compact and the SDGs

GRI 2-22, 2-23, 2-24, 203-2

In 2025, we maintained our commitment to the SDGs, focusing on the sustainable use of water and the universalization of sanitation by 2033. We operate based on the responsible management of water resources in Minas Gerais, through investments in infrastructure, educational actions and initiatives focused on the sustainable use of water.

Sanitation is directly connected to the principles of the Global Compact, the SDGs and our business model. We contribute to more sustainable cities and access to essential services. This progress depends on expanding access to sanitation, improving urban conditions and strengthening the resilience of communities, especially the most vulnerable.

Within the context of the 2030 Agenda, SDG 6 – Clean Water and Sanitation – occupies a central position in our operations, guiding initiatives focused on water security and the provision of quality essential services. In an integrated manner, we also contribute to other strategic objectives, such as SDG 3 – Good Health and Well-Being, by reducing the incidence of water-related diseases through access to adequate water supply and sewage services; SDG 11 – Sustainable Cities and Communities, by promoting the universalization of sanitation and improving urban conditions; and SDG 13 – Climate Action, by strengthening the resilience of infrastructure and communities against climate events.

In addition, our initiatives are also aligned with SDG 9 – Industry, Innovation and Infrastructure, through system modernization and the adoption of more efficient and sustainable technologies, and SDG 8 – Decent Work and Economic Growth, by promoting productivity gains and professional qualification. In line with SDG 5 – Gender Equality, we seek to increase the participation of women in leadership and management positions, strengthening diversity and equity.

The preservation of natural resources is also part of our strategy, contributing to SDG 15 – Life on Land, by supporting the conservation and sustainable use of ecosystems that ensure water availability, which is the basis for the continuity of operations. In this way, we reinforce the connection between our business, the 2030 Agenda and the generation of sustainable value for society.



Human Rights

1: Businesses should support and respect the protection of internationally proclaimed human rights;

2: ensure that they are not complicit in human rights abuses.

Labor

3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

4: the elimination of all forms of forced and compulsory labor;

5: the effective abolition of child labor;

6: the elimination of discrimination in respect of employment and occupation.

Environment

7: Businesses should support a precautionary approach to environmental challenges;

8: undertake initiatives to promote greater environmental responsibility;

9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

10: Businesses should work against corruption in all its forms, including extortion and bribery.

Our investments go beyond infrastructure and include social and environmental education initiatives, which strengthen ties with communities. In this context, we highlight the Engajar para Transformar Program, which expands relationships with society and encourages adherence to services. In 2025, 32.8 thousand adhesion agreements to Copasa MG sanitation services were formalized, generating estimated incremental revenue of R$19 million.

In the protection of water resources, we operate through the Pró-Mananciais Program, with actions focused on the preservation of springs and watercourses, including:

- 10.6 thousand seedlings planted;
- 25 thousand hectares allocated to water source preservation;
- 41 environmental education activities.

In 2025, we maintained initiatives in strategic water sources, such as Rio das Velhas, Rio Manso Reservoir, Serra Azul Reservoir, Juramento Reservoir, Rio Todos os Santos Reservoir and Rio Viamão Reservoir, reinforcing water security.

We also made investments with direct impacts on public health, environmental protection and socioeconomic development.

ESG Agenda

GRI 2-22, 2-23, 2-24

The ESG agenda guides our decisions and reflects our commitment to sustainability and social responsibility. It is one of the pillars of our management and competitiveness, guiding investments, operations and relationships with stakeholders. Since the implementation of the ESG Agenda in 2021, we have deepened the integration of environmental, social and governance principles into our business model, focusing on sustainable value generation, risk mitigation and the continuity of essential services.

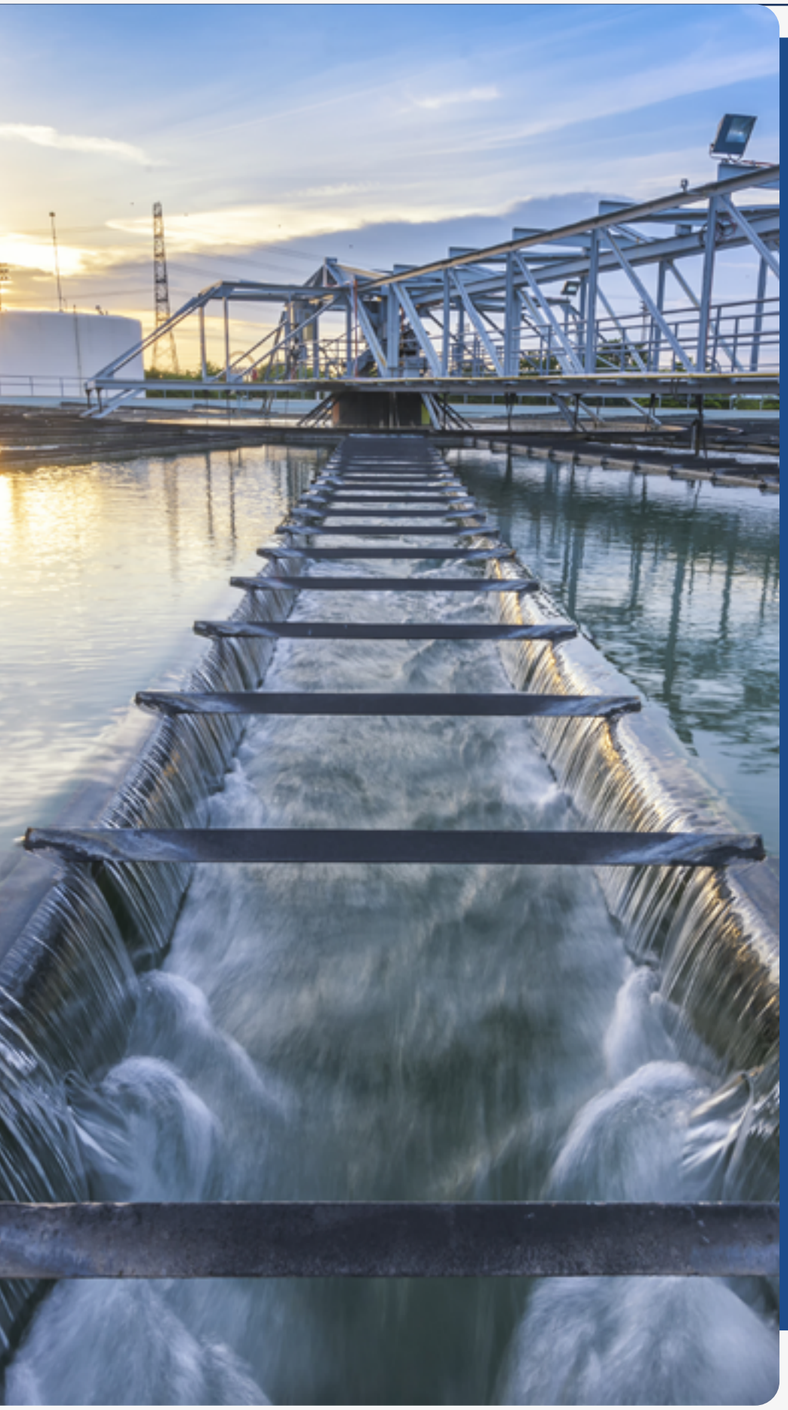
In 2025, we consolidated this strategy as a central driver of our operations. We maintained alignment with market standards and reinforced commitments related to climate governance, diversity, transparency and integrity. Guided by the Sustainability Policy, we conduct our operations based on environmental, social, economic and governance principles, seeking to increase our positive impact on society and the environment, especially regarding access to sanitation, protection of water resources and compliance with regulatory requirements.

Our operations are organized in an integrated manner. In the environmental dimension, we prioritize sustainable water management, water resilience and supply security. In the social dimension, we focus on inclusion, access to essential services and strengthening relationships with communities. In governance, we continuously reinforce integrity, compliance and risk management mechanisms. We also keep the customer at the center of our strategy and seek to strengthen the Social License to Operate (LSO), expanding dialogue and transparency.

To consolidate these principles within our corporate culture, we promote continuous engagement and training initiatives, such as meetings, events, training sessions and development programs focused on leadership. Among these actions, we highlight projects aimed at reducing gender inequalities, with internal and external initiatives detailed in the Diversity and Inclusion topic.







ESG Strategy

GRI 2-22, 2-23, 2-24, 101-2

In 2025, we maintained our presence in relevant sustainability indices, such as B3's Corporate Sustainability Index (ISE), 2024/2025 portfolio, in which we were the highest-ranked sanitation company. We also became part of the 2026 portfolios of ICO2 B3 and IDIVERSA B3. These results reflect the consistency of our strategy.

We allocated approximately 48% of Net Revenue to social and environmental investments. We observed growth in external social investments (+19%) and environmental investments (+10%), along with a reduction in internal social investments (–10%), prioritizing initiatives with greater direct impact on society and the environment.

We expanded investments in health, sanitation and inclusion, with Private Social Investment (ISP) reaching approximately R$335 million, directed toward expanding access to services and reducing vulnerabilities. We aligned ISP with public sustainable development policies, supporting projects in the areas of culture, sports and health through tax incentives and our own resources. In 2025, the ISP calculation followed the BISC methodology, considering Gross Operating Revenue of R$3.5 billion.

In the environmental dimension, we expanded investments, particularly with growth exceeding 170% in external programs, driven by the Pró-Mananciais Program. This progress reinforces the protection of water resources and sustainability of operations.

In social investments, we maintained initiatives focused on training, development, health and safety. We recorded growth of approximately 20% in training activities, focused on technical and managerial development. On the other hand, the increase in the frequency rate of accidents resulting in leave indicates the need to reinforce preventive actions (this topic will be addressed in the occupational safety section).

In diversity, we observed a slight reduction in the participation of women and black people in leadership positions. In response, we gave a new focus to the Copasa MG Mentoria Feminina Program, which is now structured to support the professional development of female employees, strengthening competencies, expanding career perspectives and encouraging their presence in strategic positions, in line with the Company's commitment to gender equity.

In governance, we strengthened integrity and management instruments. We maintained the International Organization for Standardization (ISO) 37301 certification, reinforcing the maturity of our compliance system. We also improved information systems, internal controls and risk monitoring.

In customer relations, we expanded engagement and communication initiatives. We observed a reduction in complaints filed with external bodies, such as Procon and the Judiciary, but recorded a decline in internal resolution rates, indicating the need to improve processes and systems integration.

In summary, we advanced consistently across ESG dimensions, particularly regarding water resource protection, social impact and governance. At the same time, we identified challenges related to health and safety, diversity and customer service, which guide our continuous improvement priorities.

Memberships in Organizations

GRI 2-28

We actively participate in water resources governance, integrating 32 state and 6 federal hydrographic basin committees. These committees perform strategic functions for the technical and financial feasibility of investments, contributing to the sustainable development of the basins.

In addition, we are members of several nationally and internationally relevant institutions, such as:

01 UN Global Compact Network Brazil	02 Brazilian Groundwater Association (ABAS)	03 Brazilian Association of Sanitary and Environmental Engineering (ABES)	04 National Quality Foundation (FNQ)	05 Brazilian Association of Technical Standards (ABNT)
06 Brazilian Human Resources Association (ABRH)	07 Brazilian Training and Development Association (ABTD);	08 Commercial Association of Minas Gerais (ACM)	09 Brazilian Association and National Union of Private Water and Sewage Service Concessionaires (ABCON, SINDCON)	10 Brazilian Association of Publicly Held Companies (ABRASCA)
11 American Chamber of Commerce (AMCHAM)	12 State Water Resources Council (CERH)	13 State Environmental Policy Council (COPAM)	14 Minas Gerais Corporate Volunteer Committee (CMVC)	15 Brazilian Concrete Institute (IBRACON)
16 Brazilian Association for Maintenance and Asset Management (ABRAMAN)	17 Trata Brasil Institute	18 Rede Desafio 2030	19 Brazilian GHG Protocol Program	20 Carbon Disclosure Project (CDP)

We maintained coordinated action with strategic bodies of the State Environmental and Water Resources System, in partnership with entities such as the State Environmental Policy Council (Copam) and the State Secretariat for Environment and Sustainable Development (Semad), contributing to the formulation, implementation and improvement of environmental public policies and water resource management in the State of Minas Gerais. We also participate in the State Commission for Prevention, Preparedness and Rapid Response to Environmental Emergencies Involving Hazardous Products (P2R2), coordinated by Semad, whose purpose is to deliberate on guidelines, policies, regulatory and technical standards, benchmarks and other operational measures related to prevention, preparedness and rapid response to environmental accidents.

In collaboration with the State Forestry Institute (IEF), we operate under a co-management regime for the Serra do Rola-Moça and Lapa Grande State Parks, as well as the Cercadinho and Fechos Ecological Stations. We also participate in the councils of several conservation units, contributing to biodiversity protection and the conservation of strategic water sources for public water supply. GRI 101-2

Public and Voluntary Commitments

GRI 2-28

We maintained public commitments that guide our ethical and responsible conduct, aligned with best governance practices and international guidelines. As signatories to the UN Global Compact, we incorporate its ten principles into our corporate strategies and processes, reaffirming values related to human rights, labor, the environment and anti-corruption. These commitments reinforce our position in favor of transparency, integrity, gender equity and socio-environmental responsibility, encompassing the efficient management of water resources, the mitigation of environmental impacts and the consideration of climate-related risks and opportunities. In the social dimension, they include the promotion of diversity, inclusion, equal opportunities and safe working environments, aligned with the SDGs and strengthening our role as an agent of sustainable development in the territories where we operate.

These commitments are implemented through participation in national and international initiatives and movements, such as Movimento+Água, focused on water security and expanding access to basic sanitation, and Elas Lideram Movement, which seeks to promote gender equity and increase female participation in senior leadership positions by 2030.



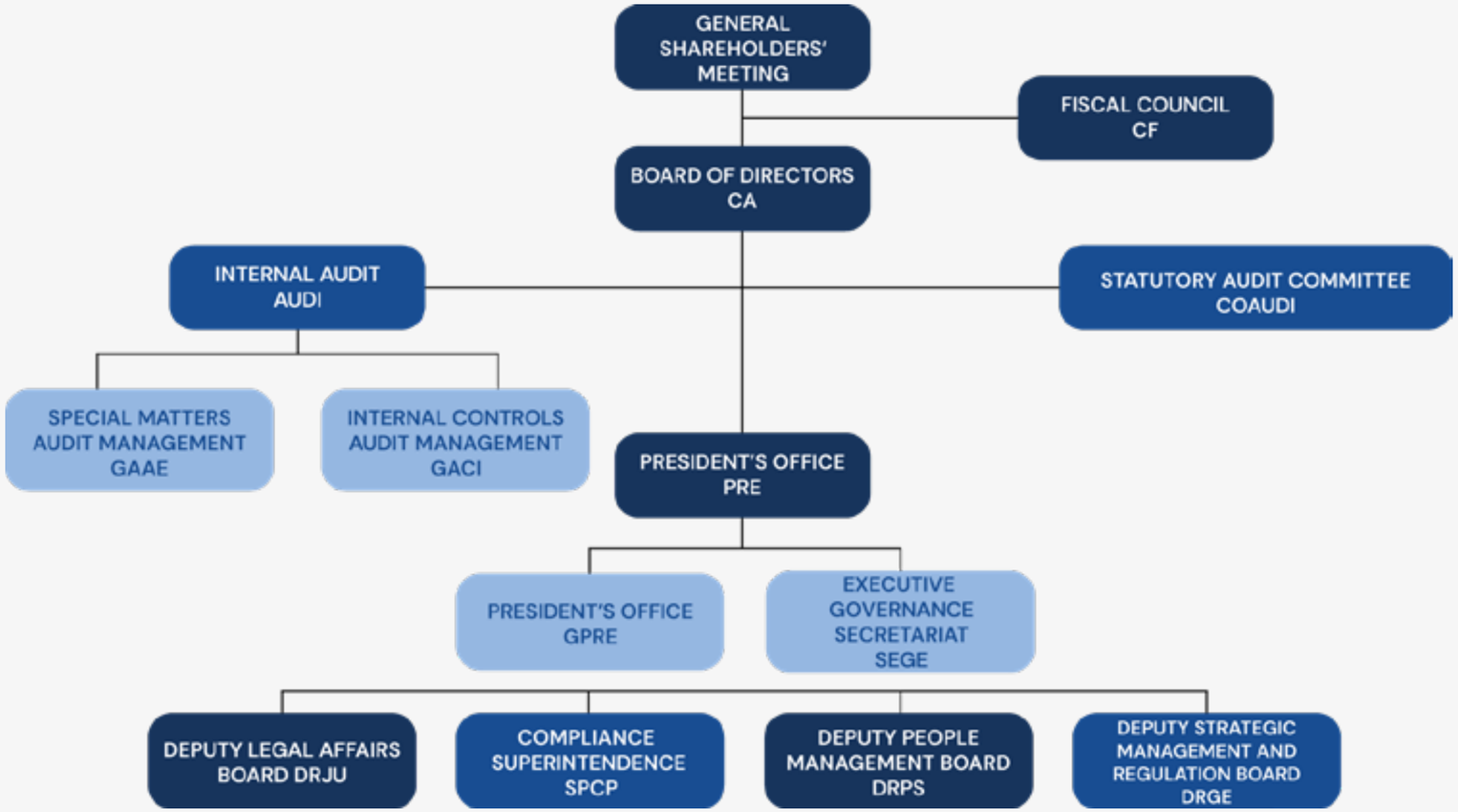
6. Corporate Governance

Corporate Governance

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-19, 2-20, 2-21, SDGS (05 - TARGETS 5.5 / 16 - TARGETS 16.5, 16.6, 16.7) UN GLOBAL COMPACT (PRINCIPLE 10)

We adopt governance practices based on transparency, equity, accountability and responsibility. We maintain a structure composed of the Board of Directors (CA), Executive Board (DE) and advisory committees, with defined responsibilities.

Governance is led by the General Shareholders' Meeting and the Board of Directors, while management is conducted by the Executive Board. The Executive Board conducts strategy, manages risks and monitors material topics. ESG oversight is integrated into governance, with monitoring by the Board and execution by the Executive Board, ensuring alignment, ethics and continuity of practices.



General Shareholders' Meeting

The General Shareholders' Meeting is the highest governance body, with typical responsibilities such as approving accounts and financial statements, electing and dismissing board members, defining compensation and approving relevant transactions.

Rules for convening meetings and transparency: It meets ordinarily within four months following the end of the fiscal year and extraordinarily whenever corporate interests require it. Its convening, installation and deliberations comply with the formalities established by applicable legislation, the Bylaws and best corporate governance practices, ensuring transparency, equity and broad shareholder participation through our official disclosure channels.

Board of Directors (CA)

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-17, 2-18, 405-1

The Board of Directors is a collegiate and autonomous body with deliberative, normative and advisory roles. It is composed of 7 members, including 3 independent members, 1 employee representative and 1 member elected by minority shareholders (characterized as independent), with a two-year term of office. Appointment criteria follow the Nomination and Eligibility Policy (reputation, alignment with culture and values, professional qualifications, experience, availability and diversity). The Board holds ordinary monthly meetings, addressing economic, environmental and social topics, deliberating on investments and exercising strategic responsibilities related to the Business Plan, budget, investments, policies, ESG and risk management. The positions of Chairman of the Board and Chief Executive Officer are not held by the same person.

The Board reviews, for recommendation to the Shareholders' Meeting, the Management Report and annual Financial Statements, the profit allocation proposal, the capital budget and the Investment Program. It also deliberates on shareholder remuneration, the annual independent audit plan and quarterly financial information, in addition to receiving periodic performance and material risk reports (economic, environmental and social), which support decision-making and monitoring of strategic execution.

To prevent and manage conflicts of interest, Board members must promptly declare impediments, refraining from participating in discussions or deliberations on matters in which there is a conflict, including indirect conflicts, and withdrawing from the meeting. Upon taking office and annually thereafter, we provide training on business-critical topics. In 2025, training included: Compliance for Leadership and Regulatory Updates; Legal Framework for Sanitation (Law No. 14,026/2020); Technological Innovations in Sanitation; Public-Private Partnerships (PPPs) and Concessions; and Corporate Governance. Board member performance is evaluated annually, both individually and collectively, considering the legality and effectiveness of actions, contribution to results, achievement of Business Plan objectives and compliance with the Long-Term Strategy.

Fiscal Council

The Fiscal Council is a permanent supervisory body with audit and oversight responsibilities, holding quarterly meetings. As of January 2026, the Council is composed of four full members and three alternates, elected by the General Shareholders' Meeting, in compliance with the criteria, requirements and restrictions established in the Nomination and Eligibility Policy for Statutory Members. The collegiate body includes at least one full member and respective alternate appointed by the controlling shareholder (State of Minas Gerais), who must be public servants with permanent ties to the Public Administration, and ensures the participation of one representative of minority shareholders.



Statutory Audit Committee (Coaudi)

Coaudi is an advisory body to the Board of Directors, composed of three members, with an independent majority and coordinated by an independent Board member. Its composition complies with best corporate governance practices and the independence requirements necessary for proper supervision of control and financial reporting processes.

Coaudi's role is to advise the Board on matters related to financial controls, auditing and risks, through bimonthly meetings for prior analysis of quarterly, interim and annual financial statements before disclosure to the market and other stakeholders.

Executive Board (DE)

The Executive Board is responsible for implementing the guidelines established by the Board of Directors and the General Shareholders' Meeting. It is composed of five members holding the following positions: Chief Executive Officer; Chief Financial and Investor Relations Officer; Customer, Communication and Sustainability Officer; Operations Officer; and Engineering and Environment Officer. Directors are elected by the Board of Directors, in accordance with the principles, criteria and restrictions established in the Nomination and Eligibility Policy for Statutory Members. Executive Board members serve two-year terms and hold weekly meetings according to a previously approved schedule.

Non-Statutory Committees

The Board of Directors has four non-statutory advisory committees:

INVESTMENT COMMITTEE (CINV): Assists in investment-related decisions. It is composed of three Board members, with one representative of the controlling shareholder acting as coordinator. It meets to analyze matters within its scope to be deliberated by the Board of Directors, as well as to monitor demands and specific topics defined by the Committee and the Board.

PEOPLE MANAGEMENT COMMITTEE (CGP): Supports the Board of Directors in decisions related to people management strategies and policies, including organizational development, compensation and benefits. Composed of three Board members, including one coordinator, the CGP acts on topics such as people management policies, institutional communication, labor negotiations, termination programs, Career Plan, Board compensation and performance evaluation and management models. Meetings are held according to the approved schedule or whenever necessary to analyze specific matters. GRI 2-20

CORPORATE GOVERNANCE COMMITTEE (CGC): Supports the Board of Directors in implementing best governance practices, contributing to the security of strategic decisions and increasing corporate value. Composed of the heads of Internal Audit, the Executive Governance Secretariat and the Compliance Superintendence, the CGC acts in the periodic assessment of policies and internal regulations, strengthening governance processes and harmonizing corporate practices.

TRANSITIONAL COMMITTEE FOR CONCESSION RENEGOTIATION (CTRC): Acts autonomously to support the Board of Directors in decisions regarding concession contract renegotiations, program contracts, service provision agreements and other similar instruments with concession grantors. It is composed of three Board members, including one coordinator. The CTRC does not have deliberative functions or decision-making authority, and its recommendations are intended to ensure objectivity, consistency and quality in the decision-making process through in-depth analysis of the matters submitted to it. The CTRC meets at least every two months and whenever there are matters submitted for its analysis and consideration.

PERCENTAGE OF INDIVIDUALS SERVING ON GOVERNANCE BODIES BY GENDER[3]

Gender	2023		2024		2025	
	Total	%	Total	%	Total	%
Men	15	93.80%	14	87.50%	14	87.50%
Women	1	6.30%	2	12.50%	2	12.50%
Total	16	100%	16	100%	16	100%

The responsibilities and additional details regarding governance bodies can be found at: https://ri.copasa.com.br/governanca-corporativa/estrutura-organizacional/

[3] The number considers the members of the Board of Directors, Fiscal Council and COAUDI members (excluding the DE).

Internal Controls

GRI 2-12, 2-13, 2-24, 2-27, 205-1

Our Internal Control System is intended to provide reasonable assurance regarding the achievement of objectives related to operations, disclosure and compliance, in accordance with the methodology of the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

We adopt the Three Lines Model, according to the IIA Global Position Paper, which relates organizational functions to internal control levels, as follows:

3RD LINE: Internal Audit, providing an independent assessment of the adequacy, sufficiency, and effectiveness of control and risk management systems.

2ND LINE: Corporate risk, compliance and internal control managers, responsible for compliance oversight, verification, monitoring, prevention and integrated risk analysis.

1ST LINE: Operational management level – unit managers and individuals directly responsible for processes, who manage and hold accountability for risks, as they are able to implement corrective actions to address deficiencies in processes and controls.



Risk Management

GRI 2-12, 2-13, 2-23, 2-24, 2-25, 2-27

In 2025, we advanced in risk management through the implementation of the Multicriteria methodology. The model combines quantitative and qualitative criteria to assess the criticality of corporate risks, increasing consistency, transparency and precision in analyses. As a result, we expanded our view of probability and impact, increased maturity levels and reinforced alignment with governance and strategy.

We also structured and tested the crisis management process through the creation of the Crisis Committee, composed of professionals from different areas. The committee coordinates responses to critical events that may affect operations, reputation or safety. This structure strengthens operational continuity, accelerates responses and reduces financial and reputational impacts, while increasing the confidence of employees, customers, investors and other stakeholders.

At the same time, we reviewed the Risk Matrix, consolidating interdependent risks, including new risks and reclassifying existing ones. The matrix now covers 29 corporate risks and 131 risk factors, organized into 11 macroprocesses.

We manage risks according to the Risk Management Manual, which defines responsibilities, criticality levels, monitoring and mitigation. We use dedicated software to ensure traceability, information security and agility in monitoring.

The following risks were prioritized because they were classified as critical:

- Concessions: Loss of concessions;
- Project Management: Failure to achieve the physical-financial targets of the Investment Program due to failures in process management;
- Sewage Treatment: Losses resulting from inefficiency in sewage treatment;
- Occupational Health and Safety: Loss of productivity due to absenteeism, occupational accidents, occupational diseases and pandemics;
- Labor: Non-compliance with labor legislation;
- Cyberattacks: Cyberattacks on devices and information systems, data theft, equipment damage or interruptions in servers and/or services, hijacking and violations.

Each risk is continuously monitored through indicators, review of existing controls and implementation of actions provided for in the Response Plans, with monitoring cycles integrated into governance bodies and corporate reporting flows.

For further information:

CORPORATE RISK MANAGEMENT POLICY





Ethics and Integrity

GRI 3-3 MATERIAL TOPIC: ETHICS AND INTEGRITY, 2-23, 2-24, 2-25, 2-26, 2-27, 205-1, 205-2, 205-3, 406-1, 418-1,

SDGS (05 - TARGET 5.1 / 08 - TARGET 8.8 / 16 - TARGETS 16.3, 16.5, 16.10) GLOBAL COMPACT (PRINCIPLES 1, 2 AND 10)

We treat integrity as a material topic and include it in our Strategic Statement, in the section “Our Way,” in which we state: “We are in compliance: integrity, responsibility, ethics and transparency.”

In 2025, we reinforced this commitment through an in-person training program aimed at leadership, aligned with the Integrity Program. We held 41 classes, with the participation of supervisors, foremen, managers, directors and other leadership positions, covering all Regional Management Units. In total, we trained 1,292 leaders, corresponding to 72% of the expected audience.

This approach is also reflected in our Corporate Risk Matrix, which includes the risk of conflict of interest, bribery, fraud or corruption (RO57). If materialized, this risk may generate financial losses and reputational damage.

To mitigate these impacts, we adopt structured control mechanisms. We use collegiate management in contracting and payment processes, increasing transparency and segregation of duties. We also rely on an integrated enterprise management system (Enterprise Resource Planning – ERP), which ensures transaction control and process traceability, in addition to internal procedures aligned with best governance practices.

The Compliance Superintendence, linked to the Presidency, through its management units, consolidates and evaluates these controls in the Internal Controls Report, reinforcing our commitment to integrity and compliance.

The monitoring of compliance activities is periodically carried out by the DE, COAUDI and CA, based on Integrity Program indicators. This monitoring ensures a continuous view of the effectiveness of controls.

Finally, we submit our system to annual auditing in accordance with ISO 37301 – Compliance Management System, certified by QMS, ensuring transparency and continuous improvement.

Integrity Program

GRI 205-1, 205-2

We ensure strict compliance with legislation, internal policies and applicable standards, especially those related to anti-corruption and personal data protection, in accordance with the General Data Protection Law (Law No. 13,709/2018 – LGPD), State Decree No. 47,185/2017 and the Public Integrity Guide of the Comptroller General of the State of Minas Gerais. In this context, we established our Integrity Program in 2016, with the objective of defining guidelines and procedures to prevent, detect, monitor and remediate harmful acts against the Public Administration, such as fraud, irregularities and misconduct, continuously strengthening the culture of ethics, integrity and compliance.

In 2025, we reinforced the data protection agenda through several General Data Protection Law (LGPD) training initiatives, including the Personal Data Protection Week, training sessions for employees, partners and service providers, the “LGPD for All” and “Compliance for Leadership” programs, as well as the LGPD in Practice Marathon and LGPD in Legal Practice. We also held the Compliance Leaders Meeting and the Integrity Caravan.

The Program covers employees, managers, suppliers, service providers, public authorities and other related parties, reinforcing the institutional commitment to ethical practices in all relationships. In 2025, we intensified initiatives to disseminate these principles,

with approximately 10,600 Copasa MG employees participating in compliance training, representing virtually the entire workforce.

Senior Management also maintained active participation in periodic training sessions covering topics such as corporate legislation, capital markets, internal controls, the Code of Conduct and Law No. 12,846/2013 (Anti-Corruption Law). During the year, 13 statutory members of governance bodies — equivalent to 76% of the collegiate body — participated in specific anti-corruption training, demonstrating leadership engagement in promoting integrity.

We have structured the Annual Integrity Program Plan based on a risk matrix, which guides the definition of target audiences and the most appropriate training content. Program monitoring is carried out through indicators and targets, reported quarterly to the DE, COAUDI and CA, allowing the assessment of the effectiveness of actions and directing continuous improvements.

We also adopted a structured integrity culture assessment system, with diagnostic surveys and indicators that support training planning and the improvement of compliance controls. The results are reported annually to the DE and monitored over time, allowing us to assess the evolution of our maturity on this topic.

This approach also extends to the supplier chain. Since 2022, bidding processes have fully complied with the Anti-Corruption Compliance Policy and the Code of Conduct and Integrity for Suppliers, incorporated into notices and contracts. In this way, we ensure that our contracting processes are conducted with transparency, ethics and alignment with best governance practices.

Code of Conduct and Integrity

GRI 2-23, 2-24, 2-25, 205-2

Our Code of Conduct and Integrity establishes the principles and values that guide our operations and the expected behavior in all relationships. It forms the basis of our integrity system, guides decision-making and contributes to the prevention of ethical misconduct. All employees, managers, committee members and fiscal council members must formally adhere to the Code upon joining the Company.

In 2025, 99.9% of the workforce confirmed adherence to the Code, while 100% of the members of governance bodies reaffirmed their commitment.

This commitment is also required from suppliers and service providers. In bidding and contracting processes, we require adherence to the Code of Conduct and Integrity, the Code of Conduct for Suppliers and the Anti-Corruption Compliance Policy, and non-compliance with these guidelines may result in the initiation of administrative proceedings and the application of sanctions.

In line with the Anti-Corruption Compliance Policy, we promoted training sessions aimed at suppliers subject to integrity due diligence, addressing the Compliance Management System. In 2025, we recorded 55 participants, reaching 83% of the expected target audience.



Ethics Committee

GRI 2-16, 2-23, 2-24, 2-25, 2-26, 2-27, 3-3 MATERIAL TOPIC: ETHICS AND INTEGRITY

The Ethics Committee is a collegiate, advisory and deliberative body with decision-making autonomy, ensuring independence and legitimacy in its deliberations. Its activities focus on the analysis and judgment of complaints related to interpersonal relationships within the corporate environment, contributing to the preservation of a healthy and ethical organizational climate aligned with institutional principles and values.

Conduct that violates the Code of Conduct and Integrity is evaluated by the Committee, which may issue behavioral recommendations or apply penalties established in our internal rules, including verbal or written warnings, suspension or dismissal.

Whistleblower Channel

GRI 2-16, 2-23, 2-24, 2-25, 2-26, 2-27, 205-1, 406-1

We maintain a Whistleblower Channel accessible to employees and external audiences to receive reports regarding violations of the Code of Conduct and Integrity, policies, internal rules or legislation. The Channel supports communication, investigation and handling of these cases, contributing to the improvement of governance.

Internal Audit manages the Channel, with direct reporting to the CA, ensuring independence. Reports are received by a contracted company which conducts the initial analysis and preliminary classification. Subsequently, Internal Audit validates the classification and defines the unit responsible for the investigation. We conduct investigations in accordance with the Code of Conduct and Integrity and internal regulations, ensuring confidentiality and impartiality.

In 2025, we began the year with 221 complaints under investigation and received an additional 341 throughout the period. We classified cases by topic, such as non-compliance with regulations, ethical misconduct, conflict of interest, management irregularities, commercial fraud, irregularities in contracting, fraud, moral harassment, sexual misconduct and sexual harassment, allowing the analysis of causes and trends. Of the 391 completed complaints, 52% were substantiated or partially substantiated; the remainder were unsubstantiated or unfounded. We recorded the results on the Channel and reported them to the CA, ensuring transparency and accountability.

This structure includes an Internal Audit department led by a professional certified as CIA, granted by IIA Global, in line with the International Professional Practices Framework (IPPF). In 2025, for the third consecutive year, we received the IIA MAY seal and trophy, in recognition of initiatives to raise awareness about auditing.

Complaints analyzed by the Ethics Committee are also received through the Channel. After investigation, we submit the results to the Channel itself, managed by Internal Audit, and provide consolidated reporting to the competent governance body, ensuring monitoring by the CA.

THE WHISTLEBLOWER CHANNEL IS AVAILABLE TO EVERYONE AND CAN BE ACCESSED THROUGH OUR WEBSITE, BY PHONE AT 0800 721 5953 OR BY E-MAIL COPASA@CANALDEDENUNCIAS.COM.BR.

Ombudsman Office

GRI 2-16, 2-23, 2-24, 2-25, 3-3, 406-1, 416-2

The Ombudsman Office operates as a complement to our customer service channels in the dialogue with customers and service users. We act with qualified listening, mediation and a focus on continuous improvement, with independence, impartiality and transparency. This role strengthens governance, improves relationships with stakeholders and reinforces a culture oriented toward respect, accountability and resolution of demands.

The material topic “Customer relationship and satisfaction” guides this role and is established in federal and state legislation and in the regulations of the Regulatory Agency for Water Supply and Sanitation Services of Minas Gerais (Arsae-MG). We communicate impacts to the responsible units through periodic reports, which guide adjustments and integrations and support decision-making, including the definition of priorities and resource allocation.

This role is also connected to the topics “Operational Efficiency and Loss Management” and “Engagement with public authorities, concession grantors and regulatory agencies,” due to the interface with commercial and operational processes and the coordination with ombudsman offices of regulatory agencies and government entities.

In 2025, we received 21,403 reports, including complaints, requests, denunciations, compliments and suggestions, all handled with technical rigor and confidentiality. Of this total, 14,611 were complaints, of which 81% were considered substantiated. The main topics were:

- water leaks;
- water shortages;
- pavement restoration;

- sewage backflow or leakage;
- service through WhatsApp.

We monitored all reports through closure, within established deadlines, acting as mediators when necessary and ensuring balanced responses aligned with the public interest.

By transforming reports into qualified information, we strengthened active listening, transparency and continuous service improvement, contributing to greater user satisfaction and more efficient and responsible management.

The Ombudsman Channel is available to everyone and can be accessed through our website.

Ombudsman Satisfaction Survey



Organizational Policies

GRI 2-23, 2-24, 2-25, 2-26, 2-27, 3-3, 205-1, 205-2

Our Organizational Policies express our commitment to transparency, ethics, integrity and excellence in public management, establishing the principles that guide corporate governance, relationships with stakeholders and the sustainability of operations. They constitute essential instruments for guiding conduct, supporting strategic decisions, reinforcing compliance with applicable legislation and aligning corporate practices with the best national and international references in integrity and responsible management.

These policies regulate fundamental topics for our operations, such as integrity, anti-corruption, conflict of interest, internal controls, information security, personal data protection, risk management, sustainability, competition protection, energy management, dam safety, governance practices, compensation, institutional relationships and expected standards of behavior in internal and external interactions.

Learn more about our institutional policies.

Value Chain

GRI 2-6; 2-12; 2-13; 2-22, 2-29

We updated the Value Chain during the Strategic Planning review, aligning primary and support activities with our new direction. As a result, we increased integration among areas, strengthened the systemic view of operations and improved the prioritization of critical processes for value generation. The revised structure increases coherence between strategy, processes and results and reinforces the role of the Value Chain in executing corporate guidelines.

The Value Chain also connects governance and management by defining responsibilities, interfaces and deliverables required to achieve strategic objectives. With this direction, we concentrated efforts on activities that generate differentiation, such as operational efficiency, innovation and service quality. This alignment increases adherence to strategy, improves customer experience and strengthens our competitiveness in the sanitation sector.



Inovation

GRI 2-12, 2-13, 2-24, 2-29, 3-3, 203-1, 302-1, 302-2, 302-3, 302-4, 302-5, 305-1, 305-2. 305-3, 305-4,

305-5, 306-1, 306-2, 306-3, 306-4, 306-5, 414-1

Investments in innovation and digital transformation have translated into consistent results. In 2025, we invested R$33 million in these initiatives, focusing on improving services and universalizing sanitation in Minas Gerais.

Innovation is central to our strategy and is reflected in the Strategic Statement and in “Our Way.” This commitment guides the search for technological solutions, innovative practices and new operating models, focusing on generating value, increasing efficiency and supporting the universalization of services with socio-environmental responsibility.

The Research, Development and Innovation (RD&I) Policy establishes guidelines for corporate innovation, with a structured governance model and a management committee responsible for prioritizing topics, monitoring projects and allocating resources. We remain aligned with the New Legal Framework for Sanitation, environmental, social and governance (ESG) practices and the SDGs, especially SDG 9 (Industry, Innovation and Infrastructure), in addition to SDGs 6, 11 and 13.

Since 2023, we have operated with the Multi-Year Research, Technological Development and Innovation Plan (PPPD&I), which organizes initiatives and strengthens integration among areas. This model ensures coherence between strategy and innovation and increases our ability to respond to sector demands. We joined the Fiemg Lab ecosystem as the 6th Industry of the Future, strengthening open innovation and the development of solutions for essential services.

We established a partnership with the Consulate of Canada for technical cooperation aimed at the development, testing and exchange of technologies focused on the universalization of sanitation.

We finance RD&I initiatives through our own resources and regulatory instruments, such as the Regulatory Program for Research, Development and Innovation (PRPDI), which allocates 0.3% of Net Operating Revenue (ROL) to projects. In 2025, this amount totaled approximately R$22 million, ensuring predictability and continuity of investments in innovation.

Main Projects

COPASA HUB – OPEN INNOVATION AND STRATEGIC PARTNERSHIPS

GRI 203-1

Copasa Hub, launched in 2024, consolidated our open innovation strategy by expanding interaction with startups, technology-based companies, universities and research centers. Through the use of the Public Contract for Innovative Solutions (CPSI), established under the Legal Framework for Startups, we began testing solutions in real environments, reducing risks and accelerating value generation.

In the first CPSI cycle, we structured challenges on strategic topics such as customer experience, digital payment journey, remote inspection of works, water meter logistics using geoprocessing, sewage treatment in small localities and meter calibration. We received 53 proposals, reinforcing the attractiveness of the model. Based on this process, we entered six testing contracts, developed throughout 2025 and expected to continue in 2026.

In 2025, we expanded the challenges with new public calls, with emphasis on:

- intelligent management of electricity bills, a relevant topic due to the weight of this cost in operations;
- immersive training using virtual reality, augmented reality and 360° videos, focused on safety and training.

Still within Copasa Hub, we launched a public call for Research, Development and Innovation (RD&I) focused on climate change, with investments of up to R$6.4 million for solutions related to identification, mitigation and adaptation to climate risks. The initiative reinforces our commitment to resilience and sustainability.

We also strengthened strategic partnerships. We entered into an agreement with Fiemg Lab, expanding access to startups, proof of concepts and benchmarking. We maintained our partnership with the Federal University of Minas Gerais (UFMG), through the Strategic Alliance for Sewage Treatment, with investments of approximately R$5.5 million in 27 research, development, training and consulting projects.

Among the projects, we highlight initiatives related to scum and sludge removal, odor emissions, greenhouse gases (GHG), siloxanes in biogas and the use of biosolids. We also participated in international

discussions in the Netherlands regarding resource recovery in sanitation.

We also advanced in new partnerships with the Federal University of Pernambuco and the Federal University of Paraíba, focused on the use of Building Information Modeling (BIM) and the development of an Energy Efficiency Plan. The objective is to structure a corporate program for the diagnosis, implementation and monitoring of energy efficiency initiatives in our operations.

This set of initiatives increases our innovation capacity, strengthens integration with the ecosystem and contributes to efficiency, sustainability and long-term value generation.

INOVA COPASA – INNOVATION CULTURE AND INTRAPRENEURSHIP

In 2025, with the maturation of Copasa Hub, we reviewed the scope of Inova Copasa and redirected the program toward strengthening the organizational culture of innovation, encouraging employee protagonism and the transformation of ideas into applicable solutions for business challenges. In this context, we structured the Innovation Ambassadors network, composed of representatives from different areas and units, with diverse profiles and activities focused on disseminating the innovation culture, supporting Research, Development and Innovation (RD&I) projects, mapping best practices and participating in corporate events.

At the same time, we promoted initiatives to place innovation at the center of strategic discussions, especially design thinking workshops applied to the Logistics and Supply and Customer Relationship areas, structured around the stages of empathy, ideation and prototyping, as well as the Inova Seminar, an annual event focused on disseminating the culture of innovation, with presentations of internal projects, lectures on strategic innovation and technical content, such as the use of BIM in sanitation. In preparation for the event, we conducted technical mentoring sessions to support employees in structuring proposals, in addition to mobilization led by ambassadors. In total, we received 45 cases, of which 23 were selected for presentation and evaluation.

CIRCULAR ECONOMY – INNOVATION WITH POSITIVE ENVIRONMENTAL IMPACT

Our innovation trajectory is directly connected to sustainability, one of the pillars guiding our operations. In this context, the circular economy stands out as one of the main fronts, by promoting waste reuse and reducing pressure on natural resources.

In 2025, we advanced with relevant projects on this agenda:

We implemented the Sludge Management Unit (UGL) in Pirajuba (MG), our first unit dedicated to transforming sewage sludge into biosolids for agricultural use and the recovery of degraded areas. We have already distributed the material for planting seedlings in the municipal park, in partnership with the municipal government, and we are evaluating, as next steps, the use of reclaimed water for irrigation of these seedlings and other urban applications;

We developed the Compost Tree Project, in partnership with Transplantar Tree and with support from Cemig (Companhia Energética de Minas Gerais), to transform sludge from WWTPs into Class B organic fertilizer through composting with urban pruning waste. Throughout the year, we tested the application of fertilizer in areas managed by the Belo Horizonte Municipal Parks and Zoobotanical Foundation;

We entered into water reuse projects with steel companies, replacing potable water with treated effluent in industrial processes, contributing to water security and mitigating the effects of scarcity;

We expanded internal reuse at WWTPs, reducing potable water consumption in operational processes. At Arrudas WWTP, we achieved annual savings of 65 million liters of potable water and approximately R$1.8 million.

We also launched the Reúso Copasa Portal, consolidating these initiatives and increasing transparency, access to information and engagement with partners interested in water, sludge and biogas reuse solutions.

COPASA 4.0

Copasa 4.0 is our digital transformation program, created in 2020 with a focus on automation, technological standardization and data use. The initiative increases system reliability, reduces operational risks, improves efficiency and strengthens employee training at operational, tactical and strategic levels.

The program is structured around three pillars — Technology, Information and People — which support operational continuity and resilience. This model ensures that automation generates real benefits and includes direct employee participation in the development and implementation of solutions.

Within the Technology pillar, we advanced in the standardization of automation projects and in the adoption of emerging technologies, such as the Internet of Things (IoT). In the People pillar, we prioritized continuous training, especially for employees involved in these projects. In the Information pillar, we highlight the creation of the Copasa Integrated Supervision System (CopaSis), which integrates real-time data from operational units and improves information quality.

Between 2021 and 2025, we implemented telemetry in 3,649 operational units, including new units and modernized structures. We monitor reservoirs, pumping stations, WTPs and WWTPs, in addition to variables such as pump operation, flow, pressure and water quality.

7. Macroeconomic and Regulatory Context

In 2025, the Brazilian macroeconomic scenario showed GDP growth of 2.3% and inflation of 4.26%, still under a restrictive monetary policy. The main challenge was the Tax Reform, which provides for the transition to a dual Value Added Tax (VAT) model, with the Tax on Goods and Services (IBS) and the Social Contribution on Goods and Services (CBS) starting in 2026, with a possible increase in the tax burden for the sanitation sector over seven years. Considering this, we initiated gradual adjustments in systems and management instruments to preserve economic-financial balance.

At the same time, the sanitation sector continued to follow the guidelines of the New Legal Framework for Sanitation, with the National Water and Basic Sanitation Agency (ANA) consolidating reference standards for universalization targets and performance indicators.

Sanitation Legal Framework

GRI 3-3 MATERIAL TOPIC: UNIVERSALIZATION OF BASIC SANITATION

The provision of basic sanitation services is based on grants from public authorities, formalized through contracts. These instruments evolved from concession contracts, prior to Law No. 11,445/2007, to program contracts. With Law No. 14,026/2020, which established the New Legal Framework for Basic Sanitation (NMSB), the sector underwent significant changes, impacting the service provision, regulation and service expansion model. We remain focused on meeting the targets of 99% water coverage and 90% sewage coverage by 2033, with investments in infrastructure modernization and improved planning.

The NMSB introduced new guidelines, such as:

- assigning the National Water and Basic Sanitation Agency (ANA) the responsibility for issuing national reference standards;
- establishing mandatory universalization targets;
- encouraging loss reduction;

- compensation for non-amortized investments in the event of contract termination;
- requiring bidding procedures for new contracts.

In this scenario, we structured our operations around two fronts. The first is the consolidation and expansion of services in the municipalities served, with investments and contractual adjustments aligned with the new framework. The second is the selective assessment of participation in bidding procedures, considering strategy, financial capacity, risks and regulatory priorities. This approach is based on regulatory, operational, economic-financial, legal and engineering analyses.

In the regulatory field, ANA advanced in the definition of reference standards addressing universalization targets, performance indicators, asset compensation, risk allocation matrix and conflict resolution mechanisms, in addition to guidelines for solid waste. This progress requires greater robustness in planning, monitoring and governance processes.

Regulation

GRI 2-12, 2-13, 2-27, 2-29, 3-3, 207-1, 207-2, 307-1, 415-1, 416-1, 417-1, 417-2

SASB IF-WU-250A.2, IF-WU-420A.1

Regulation plays a strategic role in supporting universalization, guiding investments and ensuring service quality. Oversight of our activities is carried out primarily by the Regulatory Agency for Water Supply and Sanitation Services of Minas Gerais (Arsae-MG), responsible for technical, economic and social guidelines and tariff-setting. We are also regulated by other agencies:

- Municipal Water, Basic Sanitation and Energy Agency (Amasbe);
- Intermunicipal Regulatory Agency for Sanitation of Minas Gerais (Arismig);
- Intermunicipal Regulatory Agency for Basic Sanitation of Minas Gerais (Arisb-MG).

In 2025, Arsae-MG carried out operational and economic inspections in accordance with Resolutions No. 131/2019 and No. 184/2023. As a result, three new administrative proceedings related to tariff reimbursements were initiated. To date, one proceeding received an unfavorable decision and is expected to proceed to litigation, while the others remain under analysis.

ARSAE-MG FINDINGS IN 2025

Status	Arsae-MG Findings in 2025
Archived	431
Proceedings in progress	329
Warning	7
Penalized with fine	2
Accepted by the Company	36
Awaiting response from the regulator	74
Total	879

MONETARY PENALTIES 2025

Status	Amount
Archived potential fines	R$ 6 million
Potential fines under proceedings	R$ 5.5 million
Accepted by the Company	R$ 433 thousand

The interaction with multiple regulatory agencies increases the complexity of the regulatory environment. Each entity has its own rules and procedures, although guided by the Reference Standards of the National Water and Basic Sanitation Agency (ANA). This scenario requires continuous adaptation to different requirements and operational standards.

We monitor events that may impact regulatory compliance, such as changes in resolutions, ordinances and legislation. These events may generate risks when there is insufficient time to adapt systems and processes.

In this context, regulation occupies a central role in our Strategic Statement and is part of the Value Chain as a strategic macroprocess aligned with governance. This position reinforces the importance of continuous monitoring of the regulatory environment and ensures adherence, legal certainty and efficiency in service provision.



Tax Management and Tariff Setting

GRI 2-13, 2-23, 2-24, 2-27, 3-3, 207-1, 207-2, 207-3

Tax Management

Regarding tax strategy, we strictly comply with tax legislation and continuously seek to improve planning, without assuming high risks. We comply with tax calendar deadlines, avoid costs related to fines and interest, and promote operational efficiency and cost-effectiveness in tax payments.

Tariff Setting

GRI 2-13, 2-27, 2-29, SASB IF-WU-240A.1

In 2025, the Regulatory Agency for Water Supply and Sanitation Services of Minas Gerais (Arsae-MG) concluded the 3rd Periodic Tariff Review. The process reassessed service provision and market conditions to define the reference tariff for the 2026 to 2029 cycle, ensuring cost recovery with efficiency, adequate return on capital and economic-financial sustainability, while maintaining tariff affordability.

The review resulted in an Average Tariff Effect of 6.56%, effective as of January 22, 2026, in accordance with Arsae-MG Resolution No. 217/2025. Among the main changes in the tariff structure, the following stand out:

- restructuring of the Social Tariff into two categories, Social I and Social II;
- elimination of the 20 m³ consumption limit for access to the Social Tariff benefit;
- creation of the Philanthropic Entity and Public Hospital categories within the Social Subsidy Program;
- inclusion of static sewage services.

With these changes, Arsae-MG estimates that, starting in 2026, bills will represent 3.4% of household income in the Residential Social I category, 2.9% in Social II and 2.8% in the Residential category. These values remain below the 5% limit established by the Agency.

Adjustments applied to services regulated by other agencies follow the variation of the Broad National Consumer Price Index (IPCA), according to the base date of each contract.

Legal Compliance Management and Engagement with Public Authorities and Regulatory Agencies

GRI 2-12, 2-13, 2-27, 2-29, 3-3 ENGAGEMENT WITH PUBLIC AUTHORITIES, CONCESSION GRANTORS AND REGULATORY AGENCIES

Legal compliance management and engagement with public authorities and regulatory agencies are fundamental to the sustainability of our operations. We act proactively to ensure compliance with legal and environmental requirements, protect natural resources and ensure the continuity and quality of services provided to the population.

This commitment translates into practices that go beyond regulatory compliance and directly contribute to:

- preservation of water quality and prevention of contamination, with positive impacts on public health and operations;
- proper treatment and disposal of effluents, favoring ecological balance, restoration of water bodies and water availability.

Regulatory compliance is therefore a pillar of our operations. By complying with regulations, we strengthen operational efficiency, reduce risks and maintain society's trust, while contributing to environmental protection and sustainable development.

Our relationship with public authorities and other institutions also generates relevant benefits, such as:

- balance between social and operational interests, with a focus on quality, safety and sustainability;
- strengthening dialogue with communities, contributing to obtaining the Social License to Operate (LSO);
- responsible use of natural resources, with a focus on environmental conservation.

To support this model, we invest in the continuous training of employees, with training sessions on legal requirements, best practices and the impacts of regulatory indicators. The Operational Efficiency Program (PEO) supports this process by promoting self-inspection and continuous system improvement.

Corporate risk management also incorporates the risk of regulatory non-compliance, with monitoring through indicators and response plans. We systematically monitor indicators that impact operational performance and economic-financial balance, such as productivity, losses, sewage treatment efficiency and service quality.

We continuously monitor operational parameters, such as water quality, losses, Biochemical Oxygen Demand (BOD) removal efficiency at WWTPs, treatment indices and service deadlines. This monitoring allows us to identify deviations, guide units and improve processes.

The regulatory budget is monitored in an integrated manner, with analysis of revenues and expenses in relation to the corporate budget and reporting to governance bodies to support decision-making.

To reinforce compliance, we adopted structured measures:



Environmental Licensing

GRI 2-12, 2-13, 2-27, 2-29, 3-3, 303-1, 303-2, 303-4, 101-1, 101-2, 101-4, 101-8, 306-1, 306-2, 306-3, 306-4, 306-5



In 2025, we advanced in environmental regularization and the strengthening of environmental management. We obtained 1,283 authorizing acts, including interventions involving water resources, environmental licenses and authorizations related to historical and archaeological heritage areas, ensuring compliance with legal requirements.

Regarding compliance with conditions, we fulfilled 2,414 environmental obligations through coordination among areas, consolidation of technical evidence and submission to competent authorities within the established deadlines. This process increased control, traceability and reliability of information.

We also improved the corporate environmental information system, with process standardization, data integration and the generation of indicators to support decision-making and continuous improvement.

We implemented the Environmental Management System (EMS), in accordance with ISO 14001:2015, in 21 pilot units. The process included scope definition, identification of aspects and impacts, risk assessment and establishment of operational controls. All units received implementation certification, reinforcing environmental maturity.

We continued obtaining licenses for the implementation, expansion and operation of projects, in accordance with technical and legal criteria, with the definition of preventive, mitigating and compensatory measures. We ensured compliance with legal requirements and the conditions established in authorizing acts, including the proper disposal of waste and effluents, in accordance with applicable regulations:

- compliance with current environmental legislation;
- continuous monitoring of projects;
- compliance with control and disposal requirements.

This set of actions ensures the obtaining and maintenance of the necessary authorizations and guides our operations in the prevention and mitigation of environmental impacts, compliance with legal requirements and protection of water resources.

8. Stakeholder Management

GRI 2-29, 413-2 (SDG 16 - TARGET 16.7)

We guide our relationships with stakeholders based on our values and institutional policies, especially the Sustainability Policy, the Code of Conduct and Integrity and the Related Party Transactions Policy . Our objective is to ensure alignment between corporate guidelines and stakeholder expectations. To achieve this, we use our communication and interaction channels, always considering the specific characteristics of each stakeholder.

The stakeholder management process involves the identification and definition of priority stakeholders and their representatives, considering the types of interaction, prioritization based on relative importance and the definition of methods to identify needs and expectations. Based on this, we research, analyze and prioritize needs and expectations according to their impact, converting them into requirements and indicators. This cycle takes place every two years and results in the consolidation of information into an electronic model that generates the Sphere of Influence Matrix (MEI).

The prioritized stakeholders are:



Customer Relationship

GRI 2-29, 3-3 MATERIAL TOPIC: CUSTOMER RELATIONSHIP AND SATISFACTION, 418-1 | SDGS (1 - TARGET 1.4 / 2 - TARGET 2.3 / 3 - TARGET 3.3 / 6 - TARGET 6.1) GLOBAL COMPACT (PRINCIPLES 1, 2)

For our customers, we provide service through telephone, in-person and digital channels, available 24 hours a day. In 2025, approximately 12.6 million customer interactions were carried out, 84% through digital channels, reflecting the progress of digital transformation and the search for convenience.

In in-person service, we inaugurated the Central Agency in Belo Horizonte. The unit features a modern and accessible structure, with an air-conditioned environment, spacious reception area, bathrooms adapted according to Brazilian Association of Technical Standards (ABNT) regulations, service counters, self-service kiosks and a specialized team. We also advanced in the revitalization of agencies throughout the State, with improvements that increased comfort, safety and accessibility.

With a focus on expanding operational efficiency and improving service quality, in 2025 we expanded the outsourcing of customer service teams in the in-person agencies of the Metropolitan Region of Belo Horizonte (RMBH) and the eastern region to locations in the northern region of the State.

We complemented service through mobile agencies present in all regions. In 2025, we recorded approximately 11 thousand customer interactions through this format, with teams prepared to provide guidance, answer questions and strengthen relationships with the population.

We implemented new WhatsApp and chat channels using Artificial Intelligence, expanding self-service and agility in responses. We also advanced with the Simplifica Program, which reduces stages and deadlines for water and sewage connections in new developments. The Entrepreneur Portal centralizes information, regulations and processes, in addition to providing access to the Interliga system. We presented these improvements to sectors such as industry and construction, with the support of partner entities.

Social License to Operate (LSO)

GRI 413-2

The LSO is a strategic element of our operations and represents a continuous process of building legitimacy with communities, public authorities and other stakeholders. Unlike formal licenses, the LSO is based on trust, dialogue and social recognition, and is essential for the sustainability of operations and the continuity of our business model. To this end, we adopt a structured approach, with territorial assessments that consider social, economic, environmental, cultural and institutional aspects.

We recognize that projects may generate temporary impacts, such as road closures, traffic changes, noise, dust and occasional interruptions. Therefore, we manage these effects through planning, communication with communities and mitigation measures, ensuring that the permanent benefits outweigh temporary impacts.

Based on these assessments and actions, we guide our relationships with communities and institutions by promoting engagement, transparency and shared responsibility. This approach allows us to anticipate risks, reduce conflicts and strengthen trust-based relationships, increasing project acceptance. By integrating the LSO into our corporate strategy, we reinforce our commitment to the sustainable development of territories, the responsible provision of services and the generation of shared value, contributing to the stability of concessions and the strengthening of relationships with society.



Social Investment and Community Relations

GRI 201-1, 3-1, 3-2, 3-3 MATERIAL TOPIC: CUSTOMERS AND LOCAL COMMUNITIES, 413-1, 413-2, SASB IF-WU-240A.1, SDGS (1 – TARGETS 1.1, 1.2, 1.4, 1.5 / 3 - TARGETS 3.3, 3.4, 3.9 / 4 - TARGETS 4.4, 4.7 / 5 - TARGETS 5.1, 5.5 / 6 - TARGETS 6.1, 6.2 / 8 - TARGETS 8.5, 8.7, 8.8 / 10 - TARGETS 10.2, 10.3 / 12 - TARGET 12.8 / 16 - TARGET 16.6 / 17 - TARGET 17.17) GLOBAL COMPACT (PRINCIPLES 1, 6)

Our social investment and community relations are directly connected to the construction of the Social License to Operate (LSO), which guides our activities in the territories through continuous dialogue, qualified engagement and shared value generation. This commitment is materialized through structured programs, such as Chuá Socioambiental and Engajar para Transformar Program, which strengthen ties with society, expand the positive impact of our operations and contribute to the mitigation of socio-environmental risks. In this context, we conduct social impact assessments for new projects, expansions and system improvements, using socio-territorial assessments, social mobilization methodologies and active listening practices to support action planning and strengthen relationships with communities.

We highlight our participation in the Itinerant Public Prosecutor's Office events, which brought our Mobile Agency to 26 municipalities in 2025, offering services such as requests for water and sewage connections, customer registration updates, information about the Social Tariff and debt renegotiation, in addition to environmental education initiatives and dissemination of social programs. We also participated in the Sede de Aprender program, in partnership with the Public Prosecutor's Office of Minas Gerais (MPMG) and the Court of Accounts of the State of Minas Gerais (TCEMG), which in 2025 reached more than 70 municipalities and 157 schools, focusing on improving sanitation conditions and analyzing water quality.

The Copasa Volunteers Program expanded its operations to 20 cities, with 35 initiatives carried out throughout the year. Among the initiatives, we highlight the Tecendo Histórias Project, in Patos de Minas, focused on women's training, and Trilhas Digitais, in Belo Horizonte, focused on inclusion and preparation for the labor market. We also promoted Confia in 6%, which allocated R$627 thousand to the Childhood and Adolescence Fund, the Florescer Financeiro Project, which trained 47 women, and the Natal Solidário em Rede initiative, benefiting more than 3 thousand children and adolescents. These initiatives reinforce our presence in the territories and contribute to income generation, social inclusion and the appreciation of the communities served.

We also supported entities through the Subsidy Program, which granted R$28 million in tariff discounts in 2025 to approximately 516 institutions per month, including philanthropic hospitals. Additionally, we offered the Social Tariff, intended for low-income families registered in CadÚnico or beneficiaries of the Continuous Cash Benefit (BPC), with reductions of up to 50% in tariffs. In 2025, we served, on average, 663 thousand water accounts and 441 thousand sewage accounts





per month, in addition to renegotiating R$74 million with users of the social tariff, hospitals, entities and municipalities.

We sponsored the "D'ÁGUA" exhibition, a free exhibition featuring works by 36 artists, reinforcing our commitment to culture and environmental awareness.

We maintained the allocation of 0.6% of revenue to subsidies for philanthropic entities and strengthened initiatives such as the Sponsorship and Solidariedágua programs, which enable donations through water bills. Solidariedágua raised R$4.54 million, benefiting 44 public and philanthropic hospitals, while the Sponsorship Program raised R$3.70 million, supporting 196 institutions in the areas of education, public safety and social assistance.

In our relationship with municipalities, we maintain policies that encourage compliance and strengthen institutional partnerships. The special tariff discount for compliant municipalities allows reductions of up to 50% in tariffs, resulting in savings of R$66.6 million in 2025 for an average of 312 municipalities per month. Additionally, the progressive discount mechanism generated savings of approximately R$68.33 million, allowing the reallocation of resources to projects and social initiatives.

We paid tribute to the Commercial, Industrial and Services Association of Montes Claros (ACI MOC) at the 30th National Industry, Commerce and Services Fair (Fenics) for its strategic role in regional development and the quality of life of the population. We held the 1st edition of the Tecendo Histórias Project, a training and productive inclusion initiative aimed at strengthening female autonomy, income generation and the social development of women in Patos de Minas. We participated in the SOS Águas 2024/2025 Campaign (Servas), which supported 2,953 families in 73 municipalities affected by extreme climate events, with transfers of R$759.00 per family.

To mitigate temporary impacts associated with projects and operational interventions, we implemented communication and social mobilization plans, educational initiatives regarding the proper use of sanitation systems and integrated measures among technical, operational and social areas. We also promoted community engagement through meetings, door-to-door initiatives, participation in cultural and sports events, in addition to institutional relationship and ombudsman channels, strengthening qualified listening and the joint construction of solutions.

In line with our ESG strategy, we remain committed to promoting inclusion, combating discrimination and valuing diversity, both in our operations and throughout the value chain. We monitor the effectiveness of initiatives through operational and social indicators, including service adherence, renegotiations carried out and estimated billing returns associated with mobilization initiatives.

This set of initiatives demonstrates our role as an agent of social development, contributing to access to essential services, strengthening communities and building a more just and sustainable society, aligned with the SDGs, especially SDGs 3 and 6.

To learn more about our social programs and projects, visit our website: Desenvolvimento Sustentável.

Engajar para Transformar Program

GRI 2-29, 203-1, 203-2, GRI 303-1, 303-2, 303-3, 303-4, 303-5, 405-1, 405-2, 413-1, 413-2, 3-3 MATERIAL TOPIC: UNIVERSALIZATION OF BASIC SANITATION

Aligned with the ESG Agenda and the Sustainability Policy, the Program is a pillar for consolidating actions related to social investment, universalization of services and the promotion of more sustainable societies. Through this approach, we expand value generation and strengthen our contribution to communities.

The Program also supports the achievement and maintenance of the Social License to Operate (LSO), by prioritizing stakeholder engagement. By expanding adherence to services, we enhance the value of the solutions offered, encourage compliance with payments and reinforce our reputation. The initiatives go beyond service provision by promoting awareness regarding the importance of sanitation for quality of life. In social work contracting, we focus on gender equality.

In 2025, through Engajar para Transformar, we held community meetings, social support initiatives and visits to properties not connected to networks, providing guidance on the availability and benefits of services. We formalized 32.8 thousand service adhesions, contributing to universalization.

We also advanced with Reviva Pampulha, an initiative of the Engajar para Transformar Program focused on the universalization of sewage collection and treatment in the Pampulha Lagoon basin, in Belo Horizonte. The initiative is aligned with the action plan developed together with the municipalities of Belo Horizonte and Contagem.

In 2025, we monitored water quality at 24 points and expanded the sewage collection network by 3,300 meters in Belo Horizonte and 7,600 meters in Contagem.

In addition, we strengthened partnerships within the territories through participatory socio-territorial assessments, stakeholder identification and coordination with public policies focused on education and income generation. This understanding of local realities guides more effective actions with greater social impact.

Reviva Pampulha in 2025:





307 properties served in Belo Horizonte and 743 in Contagem. Since 2022, 5,493 connections have been completed, reaching 56% of the target of 9,759 connections established in the Action Plan and serving 99.5% of the population with sewage collection and treatment services in the Pampulha Basin;

715 cases referred to Health Surveillance agencies since 2022, of which 438 connections have already been completed;

In 2025, 18,496 families were registered in the Social Tariff program, representing an increase of approximately 50% compared to the beginning of the Program;

Regarding water quality, the year ended with 90% of the samples classified as “acceptable” or “good”;

In terms of investments, since January 2022, the total amount committed to the Action Plan has exceeded R$85 million.

Suppliers

GRI 2-6, 3-3 MATERIAL TOPIC OCCUPATIONAL HEALTH AND SAFETY OF EMPLOYEES AND WORKERS, 204-1, 205-1, 205-2, 308-1, 308-2, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 409-1, 414-1, 414-2, SDGS (3 - TARGET 3.9 / 5 - TARGET 5.2 / 6 - TARGET 6.6 / 8 - TARGETS 8.3, 8.4, 8.7, 8.8 / 12 - TARGETS 12.2, 12.7 / 16 - TARGETS 16.1, 16.2) GLOBAL COMPACT (PRINCIPLES 1, 2, 4, 5, 7, 8, 10)

We ensure that our contracts reflect our values and principles, with requirements related to quality, employee safety, sustainable use of natural resources, respect for human rights and anti-corruption. We also encourage practices that promote sustainable development throughout the supply chain.

In bidding processes, we require labor compliance and the submission of Clearance Certificates from the Severance Indemnity Fund (FGTS) and the National Social Security Institute (INSS). In contracting third parties, we require a declaration confirming the non-use of child labor or irregular labor, in accordance with the Constitution. We also ensure the absence of forced labor or labor under conditions analogous to slavery, through documentary verification before payments and periodic visits to workplaces.

During contract execution, we promote safety and well-being practices, such as weekly dialogues on the use of personal protective equipment (PPE), mental health, sustainability and harassment prevention. We conduct training sessions and satisfaction surveys to monitor working conditions. Our Code of Conduct and Integrity for Suppliers guide the entire chain, and we conduct technical visits to assess and support advances in ESG topics.

In 2025, we updated the Procurement Procedures Standard, including the Strategic Procurement Annual Plan (PAAE), which expands dialogue with the market and strengthens competitiveness. We had 30,247 active suppliers, with 67% of payments directed to suppliers from Minas Gerais.

We also held eight editions of the DesenvolVER-DE Program, aimed at training and engaging suppliers in ESG practices. To ensure quality and reduce environmental impacts, we adopted prequalification and technical approval processes, including the Supplier Assessment Questionnaire (QAF), based on ISO 14001.

Supplier relationship systems:

“Talk to Us, Supplier!” Channel: Improves relationships with suppliers by facilitating interaction regarding ESG, innovation and contract management. In 2025, 648 suppliers were registered and 113 tickets were recorded;

ADCON – ERP solution for Performance Evaluation of Contracted Companies;

Advanced Digital Registration (CDA): Streamlines supplier registration updates. Through this functionality, documents are submitted via upload, reducing bureaucracy and eliminating the need for physical submission. In 2025, the system began providing customized information regarding non-approved documents, increasing process transparency. CDA also generated positive impacts, such as reduced paper usage, lower supplier costs related to copies and mailing services and greater agility in registration processing, contributing to more efficient processes;

Productive Chain Program: Supports microenterprises and small businesses, improving competitiveness and ensuring compliance with our requirements. In partnership with Sebrae, we encourage the development of these companies, creating an efficient supplier chain and improving service quality aligned with high ESG standards;

Electronic PAP: In 2024, we implemented the Electronic PAP Solution, which automates the Administrative Punitive Procedure for suppliers. This is considered good governance practice, since the entire process occurs electronically, allowing greater control. Additionally, the implementation eliminated the physical circulation of documents, generating environmental benefits;

PLAN Solution: Starting in 2025, planning cycles for the acquisition of strategic materials and equipment began to be carried out within an information system (PLAN Solution), ensuring greater control and efficiency in our procurement process.

Supply Chain

GRI 204-1, 205-1, 205-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, 306-1, 306-2, 306-3, 306-4, 306-5, 308-1, 308-2, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 3-3 MATERIAL TOPIC OCCUPATIONAL HEALTH AND SAFETY OF EMPLOYEES AND WORKERS

Our supply chain includes products and services essential for the operation and maintenance of systems, such as pipes and fittings, chemicals for water and sewage treatment, water meters, electric power and engineering services for projects and construction works.

We manage these inputs with a focus on operational efficiency, sustainability and compliance with technical and regulatory standards. Our suppliers are aligned with our ESG best practice guidelines, ensuring quality and reliability in procurement. The following table details the total quantity used throughout 2025 for each type of non-renewable material.

NON-RENEWABLE MATERIALS

MATERIALS	UNIT	2023	2024	2025
Aluminum Polychloride – Water Treatment	Ton	14,098.3	16,230.0	14,263.1
Ferric Chloride Water Treatment UN No. 2582	Liters	10,366,901.0	11,783,351.0	11,428,944.0
Liquid Aluminum Sulfate UN No. 1760	Liters	6,281,584.0	10,210,207.0	9,346,064.0
Bulk Hydrated Lime Water Treatment	Ton	8,512.5	9,042.5	8,995.0
Fluosilicic Acid UN No. 1778	Liters	3,757,894.0	3,872,288.0	3,906,865.0
Sodium Hypochlorite 12% UN No. 1791 KG	Ton	708.7	3,321.6	4,734.6
Hydrated Lime Water Treatment 20 KG Bag	Ton	2,989.4	3,008.0	3,401.4
Iron-Free Liquid Aluminum Sulfate	Liters	6,180,990.0	2,369,082.0	35,286.0
Bulk Liquid Chlorine Tank Truck	Ton	2,035.6	2,299.3	2,328.7
Granulated Sodium Chloride 2.83/41.65MM 25KG	Ton	547.5	873.1	922.1
Liquefied Chlorine Cylinder 900 KG	Ton	763.4	786.4	786.2
Sodium Hydroxide Flakes SC 25KG UN No. 1823	Ton	596.3	644.3	591.2
Calcium Hypochlorite Granular 40KG UN No. 1748	Ton	525.4	591.9	103.7
Liquefied Chlorine Cylinder 50 KG	Ton	375.9	369.5	333.4
Hydrated Lime Suspension CA(OH)2 Min 28%	Ton	-	236.8	144.2
Ferric Aluminum Polychloride Water Treatment	Ton	-	201.6	4,259.5
Cationic Polymer Solid/Liquid Separation	Ton	114.8	143.3	170.8
Hydrogen Peroxide Water Treatment 2014-IBC1200K	Ton	97.1	140.6	84.9
Anti-Foaming Agent Container 1000KG	Ton	46.8	109.7	95.1
Orthopolyphosphate Stabilization AG-20L Packaging	Liters	87,430.0	99,160.0	104,090.0
Hydrogen Peroxide Water Treatment-2014-BB60KG	Ton	101.0	75.8	58.9
Anionic Polymer Solid/Liquid Separation	Ton	43.2	58.2	76.6
Anti-Foaming Agent Drum 50.0KG	Ton	70.3	35.1	-
UN No. 2880 Calcium Hypochlorite (51%)	Ton	-	27.5	247.2
Sodium Hypochlorite - 1,000 L Container	Liters	1,041,710.0	23,483.0	-
Cationic Polymer Solid/Liquid Separation	Ton	34.4	18.6	4.0
Aluminum Sulfate Solution Water Treatment SC 25KG	Ton	45.1	16.3	3.3

NON-RENEWABLE MATERIALS

MATERIALS	UNIT	2023	2024	2025
Potassium Permanganate 25KG Packaging	Ton	7.0	10.6	16.1
Trichloroisocyanuric Acid Drum 50KG	Ton	1.6	1.1	1.3
Sodium Hydroxide Solution 50% PP-Bulk	Ton	1.0	1.0	-
Chlorine Tablets - CL3(NCO)3-FR 1KG	Ton	1.0	0.5	0.3
(B) Cationic Polymer Solid/Liquid Separation	Ton	-	0.3	-
Ferbax - Contact Solution for Equipment 20LT	Liters	175.0	250.0	745.0
Calcium and Magnesium Hydroxide Suspension - ES	Ton	-	0.2	3.0
(B) Orthopolyphosphate-Based Product 20L	Liters	-	160.0	-
No Rust - Mixture for Artesian Well 20L	Liters	30.0	50.0	555.0
Descaling Agent for Artesian Well UNLT	Liters	21.0	34.0	41.0
Sodium Hydroxide Solution 50% W/W 50 KG	Ton	-	0.0	0.2
Sewage Treatment Plant Deodorizer	Liters	12.0	18.0	13.0
Cationic Polymer Emulsion Sewage	Ton	5.0	-	-
Calcium Nitrate Solution A 52% UN No. 1454	Ton	-	-	-
Chlorine Tablet DIAM.60 THICK 30mm 15KG	Ton	-	-	-
Fine Ground Sodium Chloride - 25KG	Ton	84.6	-	-
Hydrated Lime Suspension Ton with Equipment	Ton	-	-	-
Moist Activated Carbon 25 KG Bag	Ton	86.4	112.9	238.8
Iron Oxy-Hydroxide Adsorbent	Ton	-	-	3.0
Anti-Odor Agent WWTP/Scum 17L Gallon	Liters	-	-	1,190.0
Sodium Hydroxide Solution 20% W/W Bulk	Ton	-	-	1.0
Activated Mineral Carbon 12 to 25 Mesh-25KG	Ton	4.0	2.0	-
Activated Carbon 30 KG Bag	Ton	-	-	-
Hydrated Lime in Suspension Ton	Ton	-	-	-



MAIN MATERIALS USED FOR WATER TREATMENT

	UNIT	2023	2024	2025
Ferric Aluminum Polychloride	kg	14,098,294	16,431,572	18,522,604
Hydrated Lime	kg	11,501,857	12,287,243	12,540,601
Ferric Chloride	liters	10,366,901	11,773,351	11,428,944
Liquid Aluminum Sulfate	liters	12,462,574	12,579,289	9,381,350
Sodium Hypochlorite 12%	kg	708,718	3,321,570	4,734,601
Aluminum Polychloride	kg	-	201,611	4,259,474
Fluosilicic Acid	liters	3,757,894	3,872,288	3,906,865
Liquid Chlorine	kg	3,165,850	3,455,163	3,428,294
Sodium Chloride	kg	547,000	873,050	922,050
Sodium Hydroxide	kg	596,250	644,389	581,159
Calcium Hypochlorite	kg	525,376	501,903	103,740
Total	kg	31,143,845	37,716,501	45,092,523
Total	liters	26,587,369	28,224,928	24,717,159

We adopted sustainable procurement practices to reduce environmental impacts, such as reverse logistics for lamps, reuse of water meter casings and return of chemical product packaging. In 2025, we entered into a contract for uniform recycling, with the collection of approximately one ton of garments destined for blanket production. We also maintain contracts for the disposal of expired chemical products and contaminated uniforms, in addition to partnerships for environmental emergency response. Our teams are trained in accordance with the Emergency Response Plan (ERP) and use the Chemical Product Safety Information Sheet (FISPQ), while internal standards regulate the transportation of hazardous products.

In mobility, we prioritize the use of ethanol in the flex-fuel fleet, reducing greenhouse gas emissions. We also replaced motorcycles and tricycles with safer vehicles, including a vehicle adapted for transporting employees with disabilities (PwD).



9. People

GRI 2-6, 2-7, 2-8, 2-30, 401-2, 402-1, SDGS (1 - TARGETS 1.2 / 3 - TARGETS 3.2 / 5 - TARGETS 5.1, 5.4 / 8 – TARGETS 8.5, 8.6, 8.8 / 10 - TARGETS 10.3, 10.4 / 16 - TARGETS 16.7, 16.10) GLOBAL COMPACT (PRINCIPLES 1, 2, 3, 4, 5, 6)

We recognize that human capital is essential to our performance. Therefore, we develop initiatives aligned with the ESG Agenda to value and develop our employees. People management is one of the pillars of our strategy. We understand that each employee contributes to our strengthening and to building operations aligned with our values.

Between 2023 and 2024, we observed changes in the age profile of hires. The participation of professionals between 30 and 50 years old increased from 66.4% to 74.3%, while the proportion of people under 30 years old declined from 24.1% to 17.4%. In 2025, with the reduction in the volume of hiring, this movement intensified: only 2 hires (6.7%) involved people under 30 years old; the 30 to 50 age group accounted for 10 hires (33.3%); and the group over 50 years old became the majority, with 18 hires (60.0%).

The gender distribution also showed significant variations. In 2023, women represented 20.6% of hires, a percentage that fell to 8.8% in 2024, influenced by the higher volume of operational hires that year. In 2025, despite the low absolute number of hires, there was a relative increase, with women accounting for 26.7% of hires (8 hires) and men 73.3% (22 hires).

From a regional perspective, between 2023 and 2024 there was an increase in hiring in the countryside, which rose from 64.1% to 79.4%, while the participation of the Metropolitan Region of Belo Horizonte (RMBH) declined from 35.9% to 20.6%. In 2025, this pattern reversed: the RMBH accounted for 80.0% of hires (24 employees), while the countryside represented 20.0% (6 employees). This change is associated with the profile of hires during the period, concentrated on reinstatements and broad recruitment processes, which do not follow the typical distribution of public recruitment exams.

We ended 2025 with 9,441 employees, a reduction of 1.8% compared to the previous year, mainly due to retirement and the absence of new public recruitment exams, although targeted hiring took place. As the number of water and sewage connections remained stable, the indicator of employees per thousand connections decreased from 1.22 to 1.18. We also had 221 apprentices and 160 interns, hired in accordance with legislation and assigned to activities compatible with their roles.

TOTAL NUMBER OF EMPLOYEES BY TYPE AND GENDER

	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
PERMANENT EMPLOYEES	8,690	853	9,543	8,751	862	9,613	8,583	858	9,441
TEMPORARY EMPLOYEES	–	–	–	–	–	–	–	–	–
Total	8,69	853	9,543	8,751	862	9,613	8,583	858	9,441

EMPLOYEE INFORMATION BY EMPLOYMENT CONTRACT TYPE AND REGION[3] 2025

PERMANENT EMPLOYEES	Metropolitan Region of Belo Horizonte	3,571	3,499
	Southwest Region - MG	684	681
	Northern Region - MG	583	582
	Southern Region - MG	1,320	1,302
	Northeast Region - MG	640	609
	North Central Region - MG	680	683
	Southeast Region - MG	902	896
	Central Region - MG	711	704
	Vale do Aço Region - MG	522	485
	Total	**9,613**	**9,441**

[3] We do not have temporary employees.

I EMPLOYEE INFORMATION BY EMPLOYMENT TYPE AND REGION[5]

		2024	2025
Full-time employees	Metropolitan Region of Belo Horizonte	3,234	3,481
	Southwest Region - MG	671	681
	Northern Region - MG	551	582
	Southern Region - MG	1,173	1,302
	Northeast Region - MG	605	609
	North Central Region - MG	614	683
	Southeast Region - MG	850	896
	Central Region - MG	627	704
	Vale do Aço Region - MG	477	483
	Total	8,802	9,421
Part-time employees	Metropolitan Region of Belo Horizonte	337	18
	Southwest Region - MG	13	0
	Northern Region - MG	32	0
	Southern Region - MG	147	0
	Northeast Region - MG	35	0
	North Central Region - MG	66	0
	Southeast Region - MG	52	0
	Central Region - MG	84	0
	Vale do Aço Region - MG	45	2
	Total	811	20
Total	Metropolitan Region of Belo Horizonte	3,571	3,499
	Southwest Region - MG	684	681
	Northern Region - MG	583	582
	Southern Region - MG	1,320	1,302
	Northeast Region - MG	640	609
	North Central Region - MG	680	683
	Southeast Region - MG	902	896
	Central Region - MG	711	704
	Vale do Aço Region - MG	522	485
	Total	9,613	9,441

[4] We do not have employees on guaranteed-hours contracts.

Compensation and Benefits

GRI 2-6, 2-21, 2-30, 201-3, 401-2, 405-2, SDGS (1 - TARGETS 1.2 / 5 - TARGETS 5.1 / 8 – TARGETS 8.5 AND 8.8 / 10 - TARGETS 10.3 AND 10.4 / 16 - TARGET 16.7) GLOBAL COMPACT (PRINCIPLES 1, 2, 3, 6 AND 10)

Our compensation system, in accordance with the Career, Position and Salary Plan (PCCS), aims to attract, develop and retain the talent required for business success, ensuring the preservation of organizational culture, alignment with business objectives and competitiveness in the market. Accordingly, our compensation policy aims to value professionals knowledge, experience, background, maturity and impact on results.

The compensation system is established based on economic-financial feasibility studies and market surveys. Its calculation includes fixed compensation, represented by the monthly base/nominal salary; variable compensation, linked to the achievement of strategic indicator targets; situational compensation, granted to professionals subject to special and differentiated work situations and regimes; and benefits, considered indirect compensation, granted in accordance with legislation and the Collective Bargaining Agreement.

Salary tables are adjusted according to the Collective Bargaining Agreements entered into with unions. In 2023, 2024 and 2025, the lowest base salary was respectively 40%, 35% and 32% higher than the minimum wage.

RATIO OF BASE SALARY AND REMUNERATION OF WOMEN TO MEN | GRI 405-2

	2025			
Functional category	Base salary ratio Men	Remuneration ratio Men	Base salary ratio Women	Remuneration ratio Women
Managerial	18.5	32.1	15.5	25.2
Higher Administrative	13.5	17.6	12.5	15.6
Higher Operational	15.1	19.7	13.8	16.8
Operational Technical	5.6	8.1	5.7	7.3
Administrative Technical	5.2	7.3	6.1	8.4
Operational	2.9	3.9	2.5	3.1
Administrative	3.4	4.4	3.4	4.3



Regarding supplementary pension plans, all employees have the option to join the New Copasa Plan, which follows the Defined Contribution model. This plan is managed by Fundação Libertas de Seguridade Social, a non-profit closed pension entity sponsored by companies from various sectors. It is important to note that, under this plan, there is no specific fund established for potential extraordinary obligations.

Our employees are primarily represented by the following unions: Sindicato dos Trabalhadores nas Indústrias de Purificação e Distribuição de Água e em Serviços de Esgotos de Minas Gerais (Sindágua-MG), Sindicato dos Administradores de Minas Gerais (Saemg), Sindicato dos Contabilistas de Belo Horizonte (SCBH), Sindicato dos Engenheiros de Minas Gerais (Senge), Sindicato dos Economistas de MG (Sindecon-MG), Sindicato dos Arquitetos e Urbanistas de Minas Gerais (Sinarq-MG) and Sindicato dos Geólogos de Minas Gerais (Singeo-MG). It is important to highlight that the Collective Bargaining Agreement (ACT) covers all company employees (100%), regardless of whether or not they are affiliated with the respective union, considering that collective instruments have general effectiveness within the representation base.



Maternity and Paternity Leave

GRI 2-6, 401-3, SDGS (3 - TARGETS 3.2 / 5 – TARGETS 5.1 AND 5.4 / 8 - TARGET 8.5 / 10 - TARGET 10.3 / 16 – TARGET 16.7) GLOBAL COMPACT (PRINCIPLES 1, 2, 3 AND 6)

We are part of the Citizen Company Program, in accordance with Federal Law No. 11,770/2008, and grant 180 days of maternity leave, exceeding the 120 days established by the Consolidation of Labor Laws (CLT). In addition, we offer maternity leave for adoption, ranging from 30 to 120 days, depending on the age of the adopted child. The table below details information on maternity and paternity leave:

MATERNITY / PATERNITY LEAVE

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Total number of employees who took maternity/paternity leave	242	22	201	27	186	26
Total number of employees who returned to work after taking maternity/paternity leave	242	22	201	27	186	26
Return-to-work rate of employees who took maternity/ paternity leave	1	1	1	1	1	1

We offer our employees 5 (five) consecutive days of paternity leave, starting on the day of birth or on the following day if the employee completed the full work shift on the day of delivery. In addition, there is the possibility of extending this leave to 20 days, upon formal request and proof of participation in a program or activity focused on responsible fatherhood guidance.



Turnover

GRI 401-1

This movement was observed across different segments, especially the reduction among employees over 50 years old, associated with the decline in eligible retirements, and the increase in women's retention, even though they still represent a smaller share of the total workforce.

In 2023 and 2024, turnover dynamics were impacted by the Incentivized Voluntary Separation Program (PVDI), implemented in 2023, which contributed to a high volume of terminations during the period. With the conclusion of this movement, 2025 showed a significant reduction in departures, declining from 890 terminations in 2023 to 179 in 2025, indicating greater organizational stability. In this context, the overall turnover rate also declined from 1.3% to 1.10%, reflecting a scenario of lower pressure for dismissals.

The analysis by region also points to greater balance, with turnover reductions both in the RMBH and in the countryside, evidencing more consistent retention throughout the State. Overall, the period from 2023 to 2025 demonstrates a downward turnover trend, associated with workforce recomposition after the PVDI and the consolidation of a more stable scenario, especially in 2025, when hires and terminations reached minimum levels.

In addition, we remain committed to social development and the generation of opportunities. We continue to work in partnership with the Serviço Nacional de Aprendizagem Industrial (Senai) in the "Fica Vivo!" program, a Government of Minas initiative focused on violence prevention and the inclusion of vulnerable youth aged 12 to 24. Through the Apprenticeship Program, we provide technical training and professional development opportunities, contributing to labor market inclusion and to strengthening the communities where we operate.

NEW HIRES, BY AGE GROUP

Age group	2023		2024		2025	
	New hiress	%	New hires	%	New hires	%
Under 30 years old	63	24.1%	65	17.4%	2	6.7%
From 30 to 50 years old	174	66.4%	277	74.3%	10	33.0%
Over 50 years old	25	9.5%	31	8.3%	18	60%
Total	262	100%	373	100%	30	100%

NEW HIRES, BY GENDER

Gender	2023		2024		2025	
	New hires	%	New hires	%	New hires	%
Women	54	20.6%	33	8.8%	8	26.7%
Men	208	79.4%	340	91.2%	22	73.3%
Total	262	100%	373	100%	30	100%

NEW HIRES, BY REGION

Região	2023		2024		2025	
	New hires	%	New hires	%	New hires	%
RMBH	94	35.9%	77	20.6%	24	80%
Interior	168	64.1%	296	79.4%	6	20%
Total	262	100%	373	100%	30	100%

TERMINATIONS, BY AGE GROUP

Faixa etária	2023		2024		2025	
	80%	%	Terminations	%	Terminations	%
Under 30 years old	24	0.9	19	1.1	10	0.1
From 30 to 50 years old	0.9	4.5	149	2	86	0.5
Over 50 years old	19	4.5	118	1.6	83	0.5
Total	1.1	1.3	286	1.9	179	1.1

TERMINATIONS, BY GENDER

Gênero	2023		2024		2025	
	New hires	%	New hires	%	New hires	%
Mulheres	117	4.1	24	1.5	11	0.1
Homens	773	5.4	262	3.2	168	1
Total	890	1.3	286	1.9	179	1.1

TURNOVER, BY REGION

Região	2023		2024		2025	
	Terminations	%	Terminations	%	Terminations	%
RMBH	340	3.2	103	1.4	58	0.4
Interior	550	5.2	183	3	121	0.7
Total	890	1.3	286	1.9	179	1.1

Number of hires by region divided by the total number of new hires during the period.

Diversity and Inclusion

GRI 3-3 MATERIAL TOPIC: ATTRACTION, RETENTION AND DEVELOPMENT OF EMPLOYEES AND WORKERS, GRI 405-1, SDGS (5 – TARGETS 5.1 AND 5.5 / 3, TARGET 3.2 / 8 - TARGET 8.5 / 10 – TARGET 10.3 /16 - TARGET 16.7) UN GLOBAL COMPACT (PRINCIPLES 1, 2, 3, 6)

In 2025, we advanced in promoting diversity and inclusion, particularly through changes in the employee profile regarding gender, race and age group. In leadership positions, we increased female representation on the Executive Board, where women came to represent 40% of positions, while women maintained significant participation in management roles (34.9%). In higher-level administrative positions, women remained the majority (52.5%), and in higher-level operational positions they continued to hold significant representation (34.7%). In operational areas, however, male representation remained predominant, reaching 94.4% in technical-operational roles and 98.8% in operational positions.

From a racial perspective, employees identifying as mixed race remained predominant (43.6%), followed by white employees (38.1%) and Black employees (12.1%), with stability in the other groups and a reduction in undeclared responses to 4.8%. We observed specific advances, such as the increase in Black employees in higher-level operational positions (6.1%). In leadership positions, racial diversity remains lower, with 22.3% mixed-race employees and 1.8% Black employees in management roles. From an age perspective, the workforce continued to show an aging trend, with increased participation of employees over 50 years old, especially in technical-operational positions (40.7%), and low participation of professionals under 30 years old.

Since 2023, we have maintained our Diversity and Inclusion Policy, continuously advancing in building an increasingly inclusive and representative environment. During this period, diversity topics and inclusive practices were incorporated into leadership development initiatives, in addition to the adoption of quotas for senior candidates and people with disabilities in the Internship Program, reinforcing our commitment to equity and expanded opportunities. In addition, since 2003, we have allowed LGBTQIA+ employees to include their partners as dependents in the Copasa Employees' Healthcare Association (Copass Saúde), anticipating the implementation of ANS Normative Summary No. 12/2010.

Our pursuit of inclusion extends beyond the corporate environment and is also reflected in our contractual relationships. We adopted practices that positively impact our value chain, such as guidance for contracted companies, especially for social mobilization services, to hire women living in the areas where contracts will be executed. As a result, 55 women from vulnerable areas were hired for the BH Performance Contract, and 10 women from the rural community in Montes Claros were also hired. These initiatives generated total monthly income of R$138.4 thousand and R$4.6 thousand, respectively, promoting broader and more diverse social inclusion.

PERCENTAGE OF EMPLOYEES BY FUNCTIONAL CATEGORY AND GENDER | GRI 405-1

Functional category	Gender	2023		2024		2025	
		Total	%	Total	%	Total	%
Executive Board	Men	5	100%	5	100%	3	60%
	Women	0	0%	0	0%	2	40%
	Total	5	100%	5	100%	5	100%
Management	Men	97	63.8%	97	64.2%	108	65.1%
	Women	55	36.2%	54	35.8%	58	34.9%
	Total	152	100%	151	100%	166	100%
Higher Administrative	Men	136	47.2%	139	48.3%	134	47.5%
	Women	152	52.8%	149	51.7%	148	52.5%
	Total	288	100%	288	100%	282	100%
Higher Operational	Men	278	66.7%	278	64.7%	280	65.3%
	Women	139	33.3%	152	35.3%	149	34.7%
	Total	417	100%	430	100%	429	100%
Technical Operational	Men	1,050	94%	1,114	94.4%	1,120	94.4%
	Women	67	6%	66	5.6%	66	5.6%
	Total	1,117	100%	1,180	100%	1,186	100%
Technical Administrative	Men	1,075	78.5%	1,119	79.2%	1,447	83%
	Women	294	21.5%	293	20.8%	296	17%
	Total	1,369	100%	1,412	100%	1,743	100%
Operational	Men	5,527	98.8%	5,471	98.8%	4,967	98.8%
	Women	65	1.2%	68	1.2%	60	1.2%
	Total	5,592	100%	5,539	100%	5,027	100%
Administrative	Men	527	86.7%	533	86.9%	527	86.7%
	Women	98	14.2%	80	13.1%	81	13.3%
	Total	691	100%	613	100%	608	100%
Total	Men	9,270	91%	8,751	91%	8,583	90.9%
	Women	916	9%	862	9%	858	9.1%
	Grand total	10,186	100%	9,613	100%	9,441	100%

PERCENTAGE OF EMPLOYEES BY FUNCTIONAL CATEGORY AND RACE/COLOR | GRI 405-1

FUNCTIONAL CATEGORY	RACE/COLOR	2023		2024		2025	
		Total	%	Total	%	Total	%
Executive Board	Black	0	0.0%	0	0.0%	0	0.0%
	Mixed race	0	0.0%	0	0.0%	0	0.0%
	White	4	80.0%	4	80.0%	4	80.0%
	Indigenous	0	0.0%	0	0.0%	0	0.0%
	Undeclared	1	20.0%	1	20.0%	1	20.0%
	Asian	0	0.0%	0	0.0%	0	0.0%
	Total	5	100.0%	5	100.0%	5	100.0%
Management	Black	5	3.3%	5	3.3%	3	1.8%
	Mixed race	33	21.7%	34	22.5%	37	22.3%
	White	107	70.4%	106	70.2%	119	71.7%
	Indigenous	0	0.0%	0	0.0%	0	0.0%
	Undeclared	6	3.9%	4	3.0%	4	2.4%
	Asian	1	0.7%	2	1.0%	3	2.0%
	Total	152	100.00%	151	100.00%	166	100.00%
Higher Administrative	Black	16	5.6%	16	5.6%	16	5.7%
	Mixed race	75	26.0%	75	26%	73%	25.9%
	White	188	65.3%	187	64.9%	185%	65.6%
	Indigenous	0	0.0%	0	0%	0%	0%
	Asian	1	0.3%	1	0.3%	1	0.4%
	Undeclared	8	2.8%	9	0	7	2.5%
	Total	288	100.00%	288	100%	282	100.00%

FUNCTIONAL CATEGORY	RACE/COLOR	2023		2024		2025	
Higher Operational	Black	24	5.8%	24	5.6%	26	6.1%
	Mixed race	262	62.8%	117	27.2%	118	27.5%
	White	116	27.8%	268	62.3%	269	62.7%
	Indigenous	1	0.2%	1	0.2%	1	0.2%
	Asian	7	1.7%	7	1.6%	6	1.4%
	Undeclared	7	1.70%	13	3.00%	9	2.10%
	Total	417	100.00%	430	100.00%	429	100.00%
Technical Administrative	Black	151	11.0%	159	11.3%	188	10.8%
	Mixed race	635	46.4%	665	47.1%	818	46.9%
	White	533	38.9%	533	37.7%	676	38.8%
	Indigenous	2	0.1%	2	0.1%	4	0.2%
	Undeclared	14	1.2%	15	1.1%	23	1.3%
	Asian	34	2.5%	38	2.7%	34	2.0%
	Total	1,369	100.0%	1,412	100.0%	1,743	100.0%
Operational	Black	734	13.1%	719	13%	670	13.3%
	Mixed race	2,443	43.7%	2,435	44.0%	2,223	44.2%
	White	1,988	35.5%	1,951	35.2%	1,754	34.9%
	Indigenous	13	0.20%	13	0.2%	12	0.2%
	Undeclared	63	1.1%	61	1.1%	50	1.0%
	Asian	351	6.3%	360	6.5%	318	6.3%
	Total	5,592	100.0%	5,539	100.0%	5,027	100.0%

FUNCTIONAL CATEGORY	RACE/COLOR	2023		2024		2025	
Technical Operational	Black	152	13.6%	161	13.6%	165	13.9%
	Mixed race	549	49.1%	574	48.6%	582	49.1%
	White	361	32.3%	385	32.6%	381	32.1%
	Indigenous	3	0.3%	4	0.3%	4	0.3%
	Asian	13	1.2%	14	1.2%	14	1.2%
	Undeclared	39	3.5%	42	3.6%	40	3.4%
	Total	1,117	100.0%	1,18	100.0%	1,186	100.0%
Administrative	Black	78	12.8%	79	12.9%	74	12.2%
	Mixed race	265	43.6%	260	42.4%	267	43.9%
	White	208	34.2%	218	35.6%	214	35.2%
	Indigenous	4	0.7%	4	0.6%	3	0.5%
	Asian	9	1.5%	11	1.8%	9	1.5%
	Undeclared	44	7.2%	41	6.7%	41	6.7%
	Total	608	100.0%	613	100.0%	608	100.0%
Total	Black	1,16	12.2%	1,163	12.1%	1,142	12.1%
	Mixed race	4,116	43.1%	4,16	43.2%	4,118	43.6%
	White	3,647	38.2%	3,648	37.9%	3,598	38.1%
	Indigenous	23	0.2%	24	0.2%	24	0.3%
	Asian	108	1.1%	111	1.1%	106	1.1%
	Undeclared	489	5.2%	507	5.3%	453	4.8%
	Grand Total	9,543	100.0%	9,613	100.0%	9,441	100.0%

PERCENTAGE OF EMPLOYEES BY FUNCTIONAL CATEGORY AND AGE GROUP | GRI 405-1

FUNCTIONAL CATEGORY	AGE GROUP	2023		2024		2025	
		Total	%	Total	%	Total	%
Executive Board	<30	0	0%	0	0%	0	0%
	30 a 50	1	20%	1	20%	2	40%
	>50	4	80%	4	80%	3	60%
	Total	5	100%	5	100%	5	100%
Management	<30	0	0%	0	0%	2	1.2%
	30 a 50	88	57.9%	96	65.3%	100	60.2%
	>50	64	42.1%	51	34.7%	64	38.6%
	Total	152	100%	147	100%	166	100%
Higher Administrative	<30	11	3.8%	4	1.4%	3	1.1%
	30 a 50	177	61.5%	187	64.5%	173	61.3%
	>50	100	34.7%	99	34.1%	106	37.6%
	Total	288	100%	290	100%	282	100%
Higher Operational	<30	31	7.4%	13	3%	4	0.9%
	30 a 50	226	54.2%	260	60.5%	255	59.4%
	>50	160	38.4%	157	36.5%	170	39.6%
	Total	417	100%	430	100%	429	100%
Technical Administrative	<30	348	20.9%	20	1.4%	5	0.3%
	30 a 50	651	39%	723	51.1%	886	50.8%
	>50	670	40.1%	671	47.5%	852	48.9%
	Total	1,669	100%	1,414	100%	1,743	100%
Technical Operational	<30	41	3.7%	21	1.8%	14	1.2%
	30 a 50	628	56.2%	709	60.1%	689	58.1%
	>50	448	40.1%	450	38.1%	483	40.7%
	Total	1,117	100%	1,180	100%	1,186	100%
Operational	<30	253	4.5%	128	2.3%	80	1.6%
	30 a 50	3,221	57.6%	3,391	61.2%	2,960	58.9%
	>50	2,118	37.9%	2,020	36.5%	1,987	39.5%
	Total	5,592	100%	5,539	100%	5,027	100%
Administrative	<30	32	5.3%	10	1.6%	3	0.5%
	30 a 50	273	44.9%	310	50.6%	295	48.5%
	>50	303	49.8%	293	47.8%	310	51%
	Total	608	100%	613	100%	608	100%
Total	<30	416	4.40%	196	2%	111	1.2%
	30 a 50	5,264	55.2%	5,676	59.1%	5,358	56.8%
	>50	3,863	40.5%	3,741	38.9%	3,972	42.1%
	Total	9,543	100%	9,613	100%	9,441	100%



Professional Development and Corporate Education

GRI 3-3 MATERIAL TOPIC: ATTRACTION, RETENTION AND DEVELOPMENT OF EMPLOYEES AND WORKERS, GRI 404-1, 404-2, SDGS (4 - TARGETS 4.3, 4.4, 4.5, 4.7 / 5 - TARGET 5.1 / 8 – TARGETS 8.2, 8.5, 8.6 / 10 - TARGET 10.3) UN GLOBAL COMPACT (PRINCIPLES 6, 8)

Continuous learning is essential for our sustainable growth. We invest in employee training to develop leadership, foster innovation and expand knowledge sharing, strengthening a more dynamic and productive environment.

Training indicators showed progress in 2025. The average number of training hours increased by 16.1%, rising from 44.6 to 51.8 hours. In total, we achieved more than 88 thousand training opportunities and more than 488 thousand hours of training.

In addition to in-person training, we offer the Manancial do Saber distance learning platform (EAD), which expands access to qualification and reduces travel costs. The platform includes mandatory and optional courses, internal and external content, as well as new training focused on the development of soft skills. We also developed proprietary content in partnership with several areas, strengthening knowledge management and dissemination.

To preserve and transfer strategic knowledge, we advanced the Technical Mentoring Program, which reached its third edition, with 112 participants overall. In the 2025/2026 edition, 59 employees participated in meetings, contributing to knowledge retention and service continuity.

We also expanded our partnership with the National Service for Industrial Training (Senai), offering courses focused on automation, industrial process instrumentation applied to sanitation, and occupational health and safety, reinforcing technical qualification and operational efficiency.

Throughout the year, we also conducted several training initiatives, including:

- courses for in-house and outsourced commercial teams;
- onboarding for partner employees;
- Circuito do Saneamento;
- asset management training;
- chlorine gas training for safe operations;
- executive communication workshops;
- training in health and safety, regulation, team development, soft skills and specific technical content.

We encourage professional development through subsidies for technical and postgraduate courses, in addition to participation in industry events. In 2025, 50 employees received support for technical courses, and, in the 2025/2026 biennium, 84 employees received support for postgraduate programs. The technical courses notice reserved 20 places for women, with a 90% subsidy on enrollment and tuition fees.

AVERAGE TRAINING HOURS PER EMPLOYEE, BY GENDER

Gender	2023	2024	2025	Δ 2025/2024
Men	57	41.6	50.3	20.8%
Women	105.2	74.7	66.6	-10.8%
Total training hours	61.3	44.6	51.8	16.1%

AVERAGE TRAINING HOURS PER EMPLOYEE, BY FUNCTIONAL CATEGORY | GRI 404-1

Functional category	2023	2024	2025	Δ 2025/2024
Administrative	46	24.9	35.6	42.6%
Management	122	107.3	88.3	-17.8%
Operational	44.1	33.9	43.5	28.4%
Higher Administrative	83.6	83.9	59.5	-29.1%
Higher Operational	164.2	98.7	100.7	2%
Technical Administrative	77.6	52.6	45	-14.5%
Technical Operational	83.2	58	80.2	38.2%
Total training hours	61.3	44.6	51.8	16.1%

ANTI-CORRUPTION TRAINING BY FUNCTIONAL CATEGORY | GRI 205-2

	2023		2024		2025	
	%	Total	%	Total	%	Total
Agents/ Technical Assistants	89.6%	7,335	88.3%	8,79	87.7%	9,249
Analysts	7.8%	633	8.8%	879	9.6%	1,015
Interns/ Apprentices	1.4%	113	x	x	x	x
Leadership/ Advisory/Audit	1.2%	101	2.9%	290	2.7%	285

SPECIFICATION

	2023	2024	2025
Investment in professional development (R$ million)	8.3	8,2	10,8
Number of participants (thousand)	8.2	100	88
Professional development hours (thousand hours)	10.8	428,7	488,7
Average hours per employee	78.9	44,6	51,8

Women's Mentorship

GRI 2-6, 2-23, 405-1, 404-1, 404-2, SDGS (5 - TARGETS 5.1 AND 5.5 / 8 - TARGET 8.5 / 10 - TARGET 10.3 / 16 – TARGET 16.7) UN GLOBAL COMPACT (PRINCIPLES 1, 3 AND 6)

In 2021, we launched the Copasa MG Mentoria Feminina Program, which aims to encourage and prepare women to build their professional paths and advance in their careers, contributing to gender equity in strategic positions. The initiative reinforces our commitment to the Movimento Elas Lideram 2030, of the UN Global Compact Brazil and UN Women, which seeks gender parity in senior leadership positions by 2030.

Since its launch, the program has reached four editions, involving a total of 16 mentors and 61 mentored employees. The results demonstrate significant progress, including an increase in positive perception regarding gender equity statements in the Organizational Climate Survey (PCO), in addition to several functional and strategic movements among participants throughout the editions.

Expanding these opportunities, we adopted a policy establishing female gender as a tie-breaking criterion in internal selection processes. We continue implementing concrete actions to promote diversity and inclusion and to consistently advance the gender equity agenda.



Performance Evaluation

GRI 404-3 SDGS (4 – TARGETS 4.3, 4.4, 4.5, 4.7 / 5 – TARGET 5.1 / 8 – TARGETS 8.2, 8.5, 8.6 / 10 – TARGET 10.3) UN GLOBAL COMPACT (PRINCIPLES 6, 8)

In 2025, we conducted performance evaluations for 95.7% of employees, equivalent to 9,080 professionals, based on the competency-based evaluation model, which enables the assessment of individual performance, the identification of development opportunities and the guidance of training and people management actions.

The results obtained support decision-making, professional development and the alignment of teams with our strategic objectives, while also contributing to strengthening a culture of performance and continuous improvement.

EMPLOYEES EVALUATED BY CATEGORY | GRI 404-3

Employees Evaluated by Category	2023/2024			2024/2025		
	Female	Male	Total	Female	Male	Total
Administrative	0.8%	5.1%	5.9%	0.8%	5.1%	5.9%
Operational	0.6%	50.0%	50.6%	0.6%	51.1%	51.7%
Administrative Technical	2.6%	9.2%	11.8%	2.7%	13.3%	16.0%
Operational Technical	0.6%	9.1%	9.8%	0.6%	10.0%	10.6%
Mid-Level Leadership	0.4%	6.0%	6.4%	0.3%	2.8%	3.1%
Higher-Level Leadership	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Administrative and Operational Higher Education	2.9%	3.9%	6.8%	3.0%	4.0%	7.0%
Management	0.4%	0.9%	1.3%	0.4%	0.9%	1.3%
Total	8.3%	84.4%	92.7%	8.5%	87.2%	95.7%

Occupational Health and Safety

GRI 3-3 MATERIAL TOPIC: ATTRACTION, RETENTION AND DEVELOPMENT OF EMPLOYEES AND WORKERS; 3-3 MATERIAL TOPIC: OCCUPATIONAL HEALTH AND SAFETY OF EMPLOYEES AND WORKERS; 403-1, 403-2, 403-4, 403-7, 403-8, 403-9, 403-10; SDG 3 (TARGETS 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9 / 8 (TARGET 8.8); 16 (TARGETS 16.1, 16.7), UN GLOBAL COMPACT (PRINCIPLES 1, 2)

Our Occupational Health and Safety (OHS) management is structured in accordance with Regulatory Standard No. 1 (NR 1), ensuring a systematic approach to identifying, assessing and controlling occupational risks. Occupational Risk Management integrates the Risk Inventory and the respective action plans, recorded in the ERP system. We map risks associated with critical activities, such as working at heights, confined spaces and excavations, which guide the definition of protective measures, occupational examinations and legal additional payments.

We adopt the hierarchy of controls as a guideline, prioritizing the elimination or substitution of risks. When this is not possible, we implement engineering controls and administrative measures, such as training, signage and formal authorizations, including Preliminary Risk Analysis (PRA) and specific permits for critical activities. Activities are suspended whenever unsafe conditions are identified. We also strengthen the safety culture through Golden Rule No. 1 and the monitoring of contractors, supported by workshops and the Safety Culture Evolution Project.

Our OHS management covers 100% of workers under our operational control, including 9,441 direct employees and outsourced workers, considering the position as of December 2025. We do not hold a specific OHS certification; however, we adopt a structured internal system based on the Regulatory Standards (NRs) of the Ministry of Labor and Employment (MTE), in addition to the Federal Constitution, the Consolidation of Labor Laws (CLT), social security legislation, technical notes related to occupational health and safety, and corporate policies, procedures, forms and manuals. In July 2020, we implemented the Zero Acidente Program, a permanent initiative composed of projects and actions aimed at consolidating a culture guided by safe behavior, operational discipline and continuous monitoring of safety conditions, focused on accident prevention and the ongoing goal of zero accidents.

OHS governance is carried out through critical analysis committees, with monthly meetings to monitor indicators and define actions. Monitoring of corporate risk R-025 – Occupational Health and Safety is conducted in a structured manner, with information transparency on the intranet. We use BI tools and georeferenced maps for detailed accident analysis, enabling the identification of causes, critical areas and occurrence patterns.

In 2025, we recorded three fatal accidents involving direct employees and four involving contractors, resulting from events such as reactor explosions, vehicle collisions, cave-ins and structural failures. All cases were investigated, with corrective and preventive actions defined.

The identification of hazards related to occupational illnesses is carried out based on the Risk Management Program (PGR), which maps the main risks present in our activities. These include biological risks associated with contact with sewage and ergonomic risks, in addition to secondary risks, such as exposure to chemical agents, including toluene, and physical risks, such as noise and non-ionizing radiation.

[8] Golden Rule No. 1: Before starting activities, assess the risks and adopt the necessary protective measures. No task is so urgent that it cannot wait a few minutes for the adoption of safety measures.Take care of yourself and your colleagues and contribute to making the workplace safer. Everyone's safety is the responsibility of each individual.Follow safety procedures and use all necessary protective equipment (personal and collective) to perform tasks.Only carry out your activities if you are safe and fit to do so. Refuse to perform activities under unsafe conditions. To generate value for our customers, work must be carried out safely and with due care. Therefore, keep your workstation clean and organized.Pay attention while walking: watch where you step, do not run and do not use your cell phone. When going up or down stairs, use the handrail.

In 2025, one case of occupational illness related to exposure to non-ionizing radiation was recorded, associated with a skin pathology. No fatalities or occupational illnesses among contractor workers were identified during the period.

To prevent and minimize risks, we adopt structured measures through the Occupational Health Medical Control Program (PCMSO), with continuous monitoring of employees' health through pre-employment, periodic, termination, return-to-work and job-change examinations, defined according to the PGR risk inventory. We also conduct medical, psychosocial and ergonomic assessments, totaling 389 Preliminary Ergonomic Assessments in 2025, covering biomechanical, organizational, environmental and psychosocial risks. These actions are complemented by initiatives such as a 24-hour Telepsychology channel, psycho-occupational care, workplace exercise programs, health and vaccination campaigns, including the administration of 857 flu vaccine doses in partnership with Copass Saúde, as well as continuous monitoring of employees' health and safety conditions.

These actions increased integration among areas, improved agility in responding to risks and reinforced the effectiveness of preventive measures. As part of this progress, we acquired 221 multi-gas detectors for monitoring environments with explosive atmosphere risks, strengthening safety in units with biogas presence and reducing operational risks.

INFORMATION FOR EMPLOYEES | GRI 403-9

	2023	2024	2025
Number of fatalities resulting from work-related accidents	0	0	3
Rate of fatalities resulting from work-related accidents	0	0	0.2
Number of work-related accidents with severe consequences (excluding fatalities)	1	0	0
Rate of work-related accidents with severe consequences (excluding fatalities)	0.05	0	0
Number of recordable work-related accidents	139	134	113
Rate of recordable work-related accidents	7.5	7.5	6.3
Number of hours worked (millions)	18.5	17.7	17.8

INFORMATION FOR CONTRACTORS | GRI 403-9

	2023	2024	2025
Number of fatalities resulting from work-related accidents	1	1	4
Rate of fatalities resulting from work-related accidents	0.1	0.1	0.1
Number of work-related accidents with severe consequences (excluding fatalities)	0	0	0
Rate of work-related accidents with severe consequences (excluding fatalities)	0	0	0
Number of recordable work-related accidents	62	132	185
Rate of recordable work-related accidents	7.5	7.3	7.1
Number of hours worked (millions)	8.16	18.01	25.84

OCCUPATIONAL DISEASES IN EMPLOYEES | GRI 403-10

	2023	2024	2025
Number of fatalities resulting from occupational diseases	0	0	0
Rate of fatalities resulting from occupational diseases	0	0	0
Number of recordable occupational disease cases	5	2	1

INFORMATION FOR CONTRACTORS | GRI 403-10

	2023	2024	2025
Number of fatalities resulting from occupational diseases	0	0	0
Number of recordable occupational disease cases	0	0	0

[9]Severe work-related accident: a work-related accident resulting in death or in an injury from which the worker is unable to recover, or from which full recovery to the pre-accident health condition is not expected within six months.

[10]Recordable work-related accident: a work-related accident or occupational disease requiring mandatory reporting that results in one of the following outcomes: death, absence from work, loss or reduction of working capacity or transfer to another role, medical treatment beyond first aid or loss of consciousness; or a serious injury or occupational disease diagnosed by a physician or other qualified healthcare professional, even if it does not result in death, absence from work, loss or reduction of working capacity or job transfer, medical treatment beyond first aid or loss of consciousness.

[11] The calculation basis for the number of hours worked was 1,000,000. [2]

Severe work-related accident: a work-related accident resulting in death or in an injury from which the worker is unable to recover, or from which full recovery to the pre-accident health condition is not expected within six months.

[13] This indicator has been tracked since 2023. Recordable work-related accident: a work-related accident or occupational disease requiring mandatory reporting that results in one of the following outcomes: death, absence from work, loss or reduction of working capacity or transfer to another role, medical treatment beyond first aid or loss of consciousness; or a serious injury or occupational disease diagnosed by a physician or other qualified healthcare professional, even if it does not result in death, absence from work, loss or reduction of working capacity or job transfer, medical treatment beyond first aid or loss of consciousness.

[14] The calculation basis for the number of hours worked was 1,000,000.

[15] Main Types of Occupational Diseases: In 2025, one case of occupational disease was recorded, related to a skin pathology.

OCCUPATIONAL HEALTH AND SAFETY INSPECTIONS, TRAINING AND CAPACITY BUILDING

GRI 403-5

We use Occupational Health and Safety (OHS) training and educational actions as strategic tools to prevent accidents, strengthen the safety culture and promote healthy and safe working environments, in compliance with Regulatory Standards (NRs) and internal guidelines. Training activities are continuously planned based on the risks mapped in the Risk Management Program and cover both direct employees and contractor teams.

In 2025, we conducted 6,096 periodic inspections at work sites, operational units and other facilities, involving direct and contractor teams. Inspections were carried out by occupational safety technicians, focusing on compliance with NRs, corporate procedures and best practices. Records were made through the Click de Segurança application, which enables the identification of non-conformities, the proposal of corrective actions and the automatic communication to the responsible areas. This process also guides educational actions and contributes to the continuous improvement of processes.

During the same period, we promoted OHS training activities totaling 178 thousand training hours, with an average of 6.1 hours per employee, considering workforce participation in more than one training cycle. The content covered accident prevention, use of protective equipment, preliminary risk analysis, critical activities, safe behavior and compliance with legal requirements, in both in-person and virtual formats.

In 2025, the OHS management process for outsourced employees was revised and, for the first time, a specific integration program was structured for this audience, with monthly training groups offered.



The content includes the pillars of the Zero Acidente Program, OHS Policy, performance indicators, Safety Golden Rules and the main operational risks. The first groups began in March and, throughout the year, 798 outsourced employees were trained. Additionally, a bidding process was conducted to hire a company responsible for accrediting and analyzing labor compliance documentation of service providers, a strategic action to improve monitoring and ensure compliance.

COMMUNICATION AND INVESTIGATION OF OCCURRENCES

GRI 403-4

We established a specific protocol for the communication and investigation of work-related incidents and accidents, with the objective of identifying causes and preventing recurrence. To this end, we created a multidisciplinary investigation committee, whose composition varies according to the level of risk of the incident and may include managers, engineers, supervisors, occupational safety staff, representatives from the Internal Commission for Accident and Harassment Prevention (Cipa) and, when necessary, witnesses.

To combat underreporting, we provide an exclusive channel for receiving information on occurrences, with or without injuries. We immediately communicate and record all accidents, including minor injuries, in the ERP system. After the investigation, we issue the Work Accident Report (CAT).

HEALTH MEDICAL CONTROL PROGRAM

GRI 403-3, 403-9, 403-10

Through the Occupational Health Medical Control Program (PCMSO), we adopt a preventive approach to monitoring employee health by conducting pre-employment, periodic, termination, job-change and return-to-work occupational examinations. These examinations are planned based on the risk inventory defined by the Risk Management Program (PGR). In 2025, only one case of occupational illness was recorded, related to a skin pathology. No work-related illnesses were identified among employees of contractor companies.

The interface between occupational risks, professional specialties and the work environment is managed within the ERP system.

In addition to mandatory examinations, Medical and Psychosocial Assessments are carried out for employees who present complaints related to possible work-related illnesses or physical limitations that compromise the performance of their activities. In 2025, 389 Preliminary Ergonomic Assessments were conducted, covering biomechanical risks, factors related to furniture and equipment, organizational, environmental and psychosocial/cognitive risks. Actions carried out throughout the year included maintaining the 24-hour Telepsychology channel, psycho-occupational consultations with no-cost referrals, workplace exercise programs, traveling interventions (lectures, discussion groups and health initiatives), in addition to maternity support through adequate breastfeeding rooms.

With the objective of promoting health and reducing absenteeism, a flu vaccination campaign was carried out in 2025, in partnership with Copass Saúde, resulting in the administration of 857 quadrivalent vaccine doses in the RMBH.

[*] Severe work-related accident: a work-related accident resulting in death or in an injury from which the worker is unable to recover, or from which full recovery to the pre-accident health condition is not expected within six months.

[13] This indicator has been tracked since 2023. Recordable work-related accident: a work-related accident or occupational disease requiring mandatory reporting that results in one of the following outcomes: death, absence from work, loss or reduction of working capacity or transfer to another role, medical treatment beyond first aid or loss of consciousness; or a serious injury or occupational disease diagnosed by a physician or other qualified healthcare professional, even if it does not result in death, absence from work, loss or reduction of working capacity or job transfer, medical treatment beyond first aid or loss of consciousness.

[14] The calculation basis for the number of hours worked was 1,000,000.

[15] Main Types of Occupational Diseases: In 2025, one case of occupational disease was recorded, related to a skin pathology.



HEALTH AND WELL-BEING PROMOTION PROGRAM

GRI 403-6

Aligned with SDG 3, which aims to ensure healthy lives and promote well-being for all, we implemented the Health and Well-Being Promotion Program, composed of preventive actions that support employees in matters that go beyond the workplace. Initiatives include educational campaigns, distribution of informational materials, health lectures, psychological assistance, individual support and, in some cases, financial aid. The program encompasses several structured processes, including:

Special Assistance Program: provides financial support to employees and legal dependents up to 24 years old for the treatment of 31 non-work-related illnesses, such as Alzheimer's disease, Down syndrome and various types of cancer. It also offers differentiated educational support and reimbursement for school transportation. In 2025, 188 new inclusions in the program were recorded.

Program for Assistance to Individuals Regarding Alcohol and Drugs (PASA): focuses on the prevention and treatment of substance dependence, adopting a biopsychosocial approach to improve employees' quality of life. In 2025, 106 consultations were conducted, 98 no-cost referrals were issued to employees and 34 therapeutic meetings were held, in addition to quarterly in-person meetings.

Health Care Program for STI/AIDS Prevention (APA): provides psychological support during the treatment of employees and legal dependents. In 2025, 19 psychological consultations were conducted.

Functional Readaptation: a process aimed at the professional repositioning of employees whose physical or psychological conditions compromise their performance. In 2025, 41 processes were completed.

Ergonomic Assessments: conducted to identify factors that may affect workers' physical or mental integrity. In 2025, 389 Preliminary Ergonomic Assessments (PEA), 4 Ergonomic Work Analyses (EWA) and 21 technical ergonomic opinions were conducted. In compliance with NR 01, 350 psychometric tests were applied to employees engaged in critical activities.

Telepsychology (24-hour psychological support): since 2023, has provided continuous emotional support, with online consultation scheduling from Monday to Friday and 24-hour telephone assistance.

AMA Project – Maternity and Breastfeeding Support Room: focused on supporting pregnant and breastfeeding women, with emphasis on educational actions conducted during the Golden August campaign.

Workplace Exercise Program: a preventive practice promoted in 62 locations and also offered online once a week.

Traveling Mental Health Interventions: visits to operational units with discussion groups, lectures and campaigns related to January White, September Yellow and other mental health topics.

Health Culture Evolution Project: initiatives focused on training, implementation of new tools and process review to make operations more sustainable.

10. The Path of Sanitation

The Water Journey

GRI 3-3 MATERIAL TOPIC: BIODIVERSITY, ECOSYSTEM SERVICES AND WATER SECURITY, GRI 101-2, 101-4, 101-8, 303-1, 303-2 | (SDGS 6 – TARGETS 6.1, 6.4, 6.6 / 11, 12 AND 13)

Integrated water resources management is a central element for operational efficiency, risk mitigation and the sustainability of water supply services. We adopt technical, environmental and regulatory criteria in defining production sources, considering location, topography, water availability, vulnerability to climate events and potential contamination risks. We structure water supply systems to meet current and future demand, covering abstraction, transmission, treatment, storage and distribution stages. Water Treatment Plants (WTPs) operate with consolidated processes — coagulation, flocculation, sedimentation, filtration, disinfection, fluoridation and pH correction — combined with continuous monitoring, ensuring compliance with drinking water standards.

We operate surface water abstractions from streams, rivers, lakes and artificial reservoirs, in addition to groundwater abstraction through deep tubular wells, with management based on water rights granted by the Minas Gerais Water Management Institute (IGAM) and the National Water and Basic Sanitation Agency (ANA). Our planning incorporates population growth projections, water scarcity scenarios and sustainability guidelines, strengthening system resilience in the face of climate change. Complementarily, we work on the protection and recovery of strategic water sources through the Pró-Mananciais Program, with actions that include restoration of riparian forests, spring protection, erosion control and environmental education, contributing to the preservation of water quality and the efficiency of treatment processes.



We also manage 18 strategic reservoirs located in the Metropolitan Region of Belo Horizonte (RMBH) and in the north-eastern region of the state, which are essential for flow regulation and ensuring water supply, especially during drought periods. We also maintain approximately 25 thousand hectares of protected environmental areas, contributing to biodiversity conservation and water resource protection. We currently operate 664 conventional WTPs and 598 simplified units, with a total flow rate of approximately 37,880 L/s and daily production of around 3.1 million m³, demonstrating the robustness and capillarity of the state's water supply infrastructure. GRI 101-2

In groundwater abstractions, we use wells ranging from 30 to 1,200 meters in depth, equipped with submersible pumping systems, in addition to springs and natural water sources. The definition of grantable flow rates considers the behavior of water sources during drought periods, ensuring source sustainability and long-term supply regularity. We continuously monitor these abstractions, considering seasonal variables and differentiated demands, with the objective of ensuring sustainable resource use. In 2020, we entered into an agreement with IGAM and the Mineral Resources Research Company (CPRM) to improve the monitoring network, integrating data from surface and groundwater sources. We also conduct qualitative water analyses and special studies in strategic water sources, such as the Rio das Velhas and the Manso, Vargem das Flores and Serra Azul reservoirs.

Large-scale WTPs operate Waste Treatment Units (WTUs), responsible for dewatering the sludge generated and ensuring its proper disposal in licensed landfills, guaranteeing environmental compliance. We also advanced initiatives for effluent reuse and water recycling in treatment processes. At the Rio Manso System WTP, in Brumadinho (MG), waste is treated and recirculated into the system, and we continue investing in the implementation of approximately 230 WTUs, aiming to expand reuse and ensure the safe return of treated effluent to water bodies.

Pró-Mananciais Program

GRI 3-3 MATERIAL TOPIC: BIODIVERSITY, ECOSYSTEM SERVICES AND WATER SECURITY, GRI 101-2, 101-4, 303-1, 303-2, 303-3, 303-4, 303-5, 413-1, SDGS 6, 3, 15 AND 17

Created in 2017, the Pró-Mananciais Program is a structuring initiative focused on the protection, recovery and management of micro-watersheds and aquifers used for public water supply. We recognize that water source conservation is essential for water security, business sustainability and service continuity. We align the Program with the ESG Agenda and SDGs 6, 13, 15 and 17, through a territorial approach that considers the environmental, social and institutional characteristics of each micro-watershed.

The Program aims to protect water resources in order to ensure both water quality and availability, focusing on the protection of surface and groundwater sources; strengthening local governance; watershed-based management; vegetation recovery and preservation; expansion of green areas; sustainable land use practices; continuous monitoring of environmental conditions; prevention and control of forest fires; acquisition of strategic areas, when necessary; and promotion of a sustainability culture across the territories.

Governance is participatory, through the creation of Local Environmental Collectives (Colmeia), composed of communities, government authorities and partners. These groups support social mobilization, define priorities, monitor actions and contribute to

reporting processes. Monitoring is carried out through Gerha, based on a Geographic Information System (GIS), in addition to corporate systems, Business Intelligence (BI) and internal controls. This integrated structure enables area monitoring, intervention records, data analysis and decision-making support.

The Program's results have also received external recognition. In 2025, we received the 23rd Seriema Trophy – CREA Environmental Award, in the Natural Elements category, among 270 initiatives. This recognition highlights the contribution to water resource protection, climate adaptation and water security, consolidating the Program as a benchmark in sustainability and integrated management.

PRÓ-MANANCIAIS PROGRAM		
Indicator	**2025**	**From 2017 to 2025**
Municipalities involved	288	58 (in 2017)
Amount invested	R$52.4 million	R$188.5 million
Seedlings planted	10.6 thousand	693.5 thousand
Meters of fencing for Permanent Preservation Area (PPA) protection	830.9 thousand	3.9 million
Rainwater retention basins	19.4 thousand	60 thousand
Road improvement works (meters)	1.3 million	4.5 million
Terracing (meters)	1.4 million	2.8 million
Firebreak construction (square meters)	491.9 thousand	1.1 million



Chuá Sanitary and Environmental Education Program

The Chuá Program is an initiative focused on increasing environmental awareness among the population, especially children and adolescents, through educational practices that encourage environmental stewardship, appreciation of sanitation services, citizenship and the responsible use of water.

Recognized for its capillarity and relevance, the Chuá Program was highlighted in 2024 as one of the three main large-scale initiatives in the Rio das Velhas Basin, according to the Diagnostic Report of the region's Environmental Education Plan.

By structurally integrating Copasa's environmental education initiatives, Chuá represents the Company's main educational strategy to promote sanitation education, encouraging dialogue with schools, communities, institutions and different audiences on topics such as the importance of water, water treatment for consumption, proper sewage management, protection of water sources and environmental conservation.

Through a diverse range of socio-educational initiatives, the Chuá Program also connects with the Pró-Mananciais Program through Chuá Socioambiental and the Environmental Education Centers (CEAMs), strengthening synergies and expanding the reach of actions.

Chuá Socioambiental

Chuá Socioambiental is a non-formal environmental education branch of the Chuá Program, developed in schools located in municipalities served by the Pró-Mananciais Program. Its target audience consists of students from the 5th to the 9th grades of elementary education.

The initiative's main objective is to strengthen Copasa's connection with the school environment through socio-educational activities, especially the Socio-Environmental Challenge, which promotes awareness regarding the protection and recovery of water sources used in the Company's supply systems.

Since 2017, Chuá Socioambiental has invested approximately R$2 million in environmental education initiatives in schools. Between 2024 and 2025, through a partnership agreement with Projeto Manuelzão (Research Development Foundation of UFMG – FUNDEP), activities were carried out in 41 schools across 26 municipalities in the Rio das Velhas Basin, reaching more than 6,700 students.







Environmental Education Centers (CEAMs)

Copasa MG's Environmental Education Centers (CEAMs) are spaces dedicated to environmental awareness and education, focusing on the preservation of natural resources and the conscious use of water. These spaces promote knowledge about water supply sources, protected areas and the importance of proper sewage treatment, recognizing it as an essential component for public health and the conservation of water bodies.

Through guided visits and educational activities, the CEAMs welcome schools, community groups and institutions, encouraging citizenship, sustainability and responsible use of water resources.

In 2025, the Company operated three CEAMs, which conducted 118 visits throughout the year and welcomed a total of 4,898 visitors.

Environmental Investment

GRI 101-1, 101-2

To ensure water quality and availability in the water sources that supply the population, we implement several initiatives focused on conserving natural resources within river basins.

We maintain more than 25 thousand hectares of protected areas, with priority focus on water source protection. These areas include Company-owned properties, state Special Protection Areas (SPAs) and Conservation Units, sheltering high biodiversity from the Atlantic Forest and Cerrado biomes, including endemic and endangered species. To preserve this natural heritage, we carry out continuous surveillance and develop actions for monitoring and protecting surface and groundwater sources; preventing illegal fishing, hunting and wildlife and flora collection; implementing and maintaining firebreaks; combating forest fires; preparing management plans; and environmental education initiatives.

Our activities comply with applicable federal and state legislation, especially Federal Law No. 9,985/2000, Federal Decree No. 4,340/2002 and State Law No. 20,922/2013, which guide the management and administration of Conservation Units. This set of actions reinforces our commitment to sustainability, biodiversity protection and responsible water resources management. GRI 101-1

Water Quality

GRI 3-3 MATERIAL TOPIC: BIODIVERSITY, ECOSYSTEM SERVICES AND WATER SECURITY, GRI 303-1, 303-2, 303-4, 416-1, (SDGS 3 – TARGET 3.9 / 6 AND 12) SASB IF-WU-250A.2

Ensuring water quality is one of our main responsibilities, and to achieve this, we rely on an advanced laboratory structure. Our laboratories are equipped to perform physical-chemical, radiological, microbiological and hydrobiological analyses, ensuring continuous and rigorous monitoring of the water distributed to the population, always in compliance with current standards and regulations.

We carry out approximately 1.6 million analyses per month and 20 million per year, covering operational control and water quality. Tests are conducted at the Central Laboratory, regional and district laboratories, and operational units. To ensure transparency, we provide customers with monthly information on water quality directly on their bills, including parameters such as chlorine, color, fluoride, total coliforms, turbidity and Escherichia coli. In addition, all detailed information and the Annual Water Quality Report are available on our

official website (https://www.copasa.com.br/wps/portal/internet/abastecimento-de-agua/qualidade).

We continuously monitor treatment processes and unit performance, evaluating influent and effluent streams in both quantitative aspects, such as flow measurement, and qualitative aspects, including temperature, pH, settleable solids, suspended solids, Biochemical Oxygen Demand (BOD_5), Chemical Oxygen Demand (COD), among other parameters. We also conduct studies of receiving water bodies to support initiatives aimed at mitigating the impacts of treated effluents.

Water Security

GRI 3-3 MATERIAL TOPIC: BIODIVERSITY, ECOSYSTEM SERVICES AND WATER SECURITY, GRI 303-1, 303-2, 303-3, 413-1, 413-2, SASB IF-WU-240A.4, IF-WU-440A.1, IF-WU-440A.3 (SDGS 6 TARGETS 6.4 AND 6.6 / 11, 13 AND 16)

For us, water security means ensuring a continuous, safe and high-quality supply for our customers. We monitor and preserve both groundwater and surface water sources, adopting practices that promote sustainability and the protection of water resources.

We carry out qualitative and quantitative monitoring of water sources and the rainfall monitoring network, tracking flow rates, failure risks and supporting the operational planning of water supply systems. Within the context of sanitation universalization, we conduct hydrological and hydrogeological studies, define water production sources and drill and install more than 200 deep tubular wells across the state, both in locations where we already operate and in new areas served by the Universaliza Minas program, expanding water availability in these regions.

We also continuously monitor water source levels, prepare rainfall reports and proactively monitor water scarcity scenarios. This monitoring is carried out through our own indicator, which supports decision-making and system preparedness during drought periods. In 2025, we invested more than R$33 million in drilling and installing deep tubular wells, focusing on expanding supply systems and strengthening water security in the municipalities served. IF-WU-240a.4

Year	No. of Rain Gauges	Flow Measurement Points	Flow Measurements Conducted	No. of Staff Gauging Stations	No. of Automatic Telemetric Stations
2023	593	402	2,458	73	11
2024	594	371	2,408	74	11
2025	594	340	2,170	74	11

Dams

With regard to dam safety, we operate 18 dams classified under the National Dam Safety Policy (PNSB), pursuant to Law No. 12,334/2010, due to their characteristics, risk category and associated potential damage. Among these structures, we own 10 units, of which 8 already have Dam Safety Plans implemented, in addition to routine, regular and special safety inspections, as well as periodic reviews conducted by a specialized multidisciplinary external team.

For the remaining dams, including 8 structures covered by the Technical Cooperation Agreement signed with the State of Minas Gerais through the State Secretariat for Agriculture, Livestock and Supply (Seapa), and the 2 dams located in Monte Azul (MG), we are arranging the contracting of the technical studies and services required for the preparation of the Dam Safety Plans, including the respective Emergency Action Plans.



The Transformation of Sewage

GRI 3-3, 303-1, 303-2, 303-4 | SASB IF-WU-140B.1, IF-WU-140B.2, IF-WU-450A.2, SDGS (3 – TARGETS 3.3, 3.8, 3.9 / 5 – TARGET 5.4 / 6 – TARGETS 6.2, 6.3, 6.4, 6.6 / 9 – TARGETS 9.1, 9.4 / 11 – TARGET 11.2 / 12 – TARGETS 12.4, 12.5 / 15 – TARGETS 15.1, 15.5 / 13 AND 15) GLOBAL COMPACT (PRINCIPLES 1, 2, 7, 8, 9)

We maintain a permanent commitment to the conservation of aquatic ecosystems, integrating this topic into impact management and our strategic priorities. Our water source protection initiatives contribute to biodiversity conservation and the integrity of river basins, including areas beyond the state boundaries. In Environmental Protection Areas, we support the preservation, recovery and sustainable use of ecosystems, promoting the regeneration of water sources and reducing risks such as soil degradation, habitat loss and impacts that may lead to the decline or extinction of species. This approach is directly related to Sustainable Development Goal 15 (Life on Land), reinforcing our alignment with the principles of the Global Compact, especially regarding environmental responsibility and damage prevention. GRI 101-2

In sewage services, we make a significant contribution to public health and environmental preservation, with coverage rates above the national average. In 2025, we invested R$906 million in expanding and improving sewage collection and treatment, licensed 10 new Wastewater Treatment Plants (WWTPs) and started operations in 8 new municipalities. We continuously monitor the impacts of discharges into water bodies and work to reduce them through treated effluent reuse and awareness initiatives regarding proper waste disposal and the importance of connecting to the sewage collection network. As we advance sanitation universalization, we contribute directly to SDG 6 (Clean Water and Sanitation) and indirectly to SDG 3 (Good Health and Well-being), by reducing diseases, infant mortality and pressure on public healthcare systems, as well as SDG 14 (Life Below Water), by contributing to the restoration of life in rivers and watercourses.

Sewage quality management evolved in a structured manner with the creation, in 2021, of the Permanent Commission for Sewage Quality Control (CPCQE), updated in 2025. The commission works on method standardization, operational support, continuous monitoring and WWTP efficiency oversight, ensuring compliance with environmental and public health standards.

Continuous monitoring of effluent quality and WWTP operational performance is supported by computerized systems that provide real-time data for efficiency assessment, deviation detection and operational adjustments. Information is analyzed monthly by sewage treatment management teams and, when necessary, action plans are prepared and implemented to correct non-conformities or improve performance.

To increase efficiency and reduce odors, we invested R$2.5 million in installing aerators in Campina Verde and Cordisburgo, which increase dissolved oxygen and accelerate organic matter degradation. In 2025, we also implemented six biogas burning systems with efficiency above 98% at the Nova Contagem, Mateus Leme, Pedro Leopoldo, Veneza, Vale do Sereno and Vila Maria WWTPs, with an investment of R$1.2 million. This technology reduces odors and converts methane into biogenic carbon dioxide, contributing to greenhouse gas emissions mitigation.

Sludge management is treated as a strategic stage. We carry out sludge dewatering through centrifugation or natural drying and ensure proper disposal of the material. At the Ibirité WWTP, we use biogas to generate thermal and electrical energy. We also highlight the Pirajuba Sludge Generation Unit (UGL), which transforms sludge into biosolids with agronomic value, in accordance with CONAMA Resolution No. 498/2020, consolidating circular economy practices.

To control commercial and industrial effluents, we developed the Non-Domestic Effluent Reception and Control Program (Precend), which allows the controlled discharge of these effluents into the public sewage network. The program contributes to the depollution of watercourses, protects the integrity of sewage collection systems and ensures effluent treatability conditions, in accordance with technical standards and the guidelines of the Minas Gerais Water Supply and Sanitation Regulatory Agency (Arsae-MG).

We remain committed to eliminating untreated discharges and continuously improving operational efficiency through investments, adoption of appropriate technologies and rigorous monitoring of parameters such as flow rate, pH, settleable solids, Biochemical Oxygen Demand (BOD5,20) and Chemical Oxygen Demand (COD).

Sewer-Hunting Program

GRI IF-WU-450A.2

The Sewer-Hunting Program aims to identify and eliminate improper discharges into sewer collection networks, stormwater drainage systems and water bodies, contributing to the reduction of environmental and social impacts associated with the inadequate management of these systems. By properly directing sewage to existing wastewater treatment plants (WWTPs), we promote the depollution of streams and creeks in the municipalities where we operate, in addition to increasing inflow volumes to the WWTPs, which improves treated effluent quality and the operational conditions of these units.

At the same time, we work to eliminate improper stormwater inflows into sewer systems, reducing excess flow during rainy periods and, consequently, the risk of shutdowns and overflows into receiving water bodies. This set of actions contributes to improving water quality, strengthens the efficiency of wastewater systems and generates direct benefits for public health and the population's quality of life.

Internal Reuse

The reuse of treated sanitary effluents from WWTPs represents a strategic and environmentally responsible alternative in light of water management challenges in Minas Gerais. This practice is based on efficient water resource use, reduced pressure on potable water sources and the generation of environmental, social and economic benefits. In addition, reuse creates institutional opportunities, such as reduced disposal costs, generation of ancillary revenues, increased water security and the possibility of obtaining funding through the Minas Gerais Watershed Recovery, Protection and Sustainable Development Fund (FHIDRO), as provided for in DN 65.

The feasibility of this practice depends on well-established technical and operational conditions, including adequate infrastructure, rigorous quality monitoring protocols, biosafety measures, network segregation and registration with IGAM, ensuring legal compliance and sanitary safety.

In the Belo Horizonte Metropolitan Region (RMBH), in 2025 we completed the expansion of internal reuse systems at six WWTPs, enabling the replacement of potable water in activities such as screen cleaning, channel washing and mechanical sludge dewatering. This initiative resulted in estimated savings of 66 million liters of potable water per year, in addition to operational and environmental gains.

We also advanced in external reuse initiatives. In June 2025, we began supplying treated effluent from the Betim Central WWTP to a company in the steel sector, with projected consumption of up to 40 L/s. In September, we signed a contract for the reuse of effluent from the Itamarandiba WWTP, with estimated use of up to 35 L/s, and construction work will begin in 2026, further integrating sanitation and the industrial sector while strengthening sustainable water-use solutions.

Retrofitting

The retrofitting process at Copasa MG and Copanor involves the preparation of parameterized diagnostics, technological route studies and conceptual projects, followed by bidding procedures. This regulatory change creates the need to reassess, adapt and, in some cases, completely modify existing units, ensuring full compliance with new legal requirements.

Continuous monitoring of effluent quality and WWTP operational performance is supported by computerized systems that provide real-time data for efficiency assessment, deviation detection and operational adjustments. Information is analyzed monthly and, whenever necessary, action plans are developed and implemented to correct non-conformities or improve performance.



Solid Waste

GRI 306-1, 306-2, 306-3, 306-4, 306-5, SDGS (13, 3 - TARGET 3.9 / 6 - TARGET 6.3 / 11 - TARGETS 11.1, 11.3, 11.6 / 12 - TARGETS 12.4, 12.5) UN GLOBAL COMPACT (PRINCIPLES 1, 2, 7, 8, 9)

In 2023, we established the Solid Waste Management Policy with the objective of promoting sustainable practices throughout all stages of our operations, ensuring efficient waste management and minimizing environmental impacts. The policy establishes guidelines, responsibilities and internal commitments, encouraging reduction, reuse and recycling, in alignment with environmental regulations. In this context, we systematically monitor solid waste generation throughout the implementation, operation and decommissioning phases of our projects, focusing on proper classification, quantification and environmentally appropriate disposal. Waste is segregated in accordance with NBR 10;004 and classified as hazardous (Class I) and non-hazardous (Class II).

WASTE GENERATED IN METRIC TONS BY WASTE COMPOSITION (TONS)	2023	2024	2025
Hazardous waste (Class I)	1.5	0.3	62.6
Non-hazardous waste (Class II)	134,495.30	233,042.60	166,214.0
Total	134,496.80	233,042.90	150,125.5

In our business relationships, we incorporate sustainability, solid waste management and the Total Environmental Compliance Program guidelines into bidding and contractual processes. Service providers are responsible for proper disposal, while we monitor and verify supporting documentation, reducing the risk of environmental impacts. We use the State Waste Transportation Manifest Control System (MTR-MG) as the main management tool, monitoring generation, transportation and final disposal, in addition to issuing Waste Movement Declarations (DMRs) every six months. To improve this process, we structured procedures, training sessions and internal standards, including, in 2025, the development of Terms of Reference for contracting non-hazardous waste management services at WTPs and WWTPs, participation in a working group coordinated by Semad and the launch of a tool focused on sludge valorization.

The reported hazardous waste mainly refers to burnt-out lamps, classified as Class I due to the presence of potentially harmful substances. For quantification purposes, we adopted an estimated average weight of 0.150 kg per unit, ensuring methodological consistency throughout the historical series. In 2025, 4,807 lamps were collected, of which 2,500 units corresponded to collection carried out in November 2024, with records completed in 2025 due to adjustments in the MTR system. As a result, a positive variation of 133.3% compared to 2024 was observed, reflecting operational and reporting adjustments rather than necessarily a proportional increase in the physical generation of this waste.

Non-hazardous waste (Class II) mainly includes materials from WTP and WWTP operations, such as grit removal waste; urban effluent treatment sludge; slurries; screening waste; mineral substances such as sand and small rocks; and water clarification sludge. In 2025, we contracted a company for the collection and disposal of this waste and recorded a 28.7% reduction in generation, decreasing from 233,042.6 tons in 2024 to 166,214.0 tons in 2025, as a result of operational improvements and greater process control. Considering the predominance of this category, total waste generation followed the same trend, also decreasing by 28.7% in the latest comparison.

Since 2017, we have operated the Varginha sanitary landfill, in southern Minas Gerais, under concession and environmental license. The facility includes a drainage and treatment system for liquids generated by waste decomposition, as well as gas capture and flaring systems, reducing methane emission potential. Operations include continuous monitoring of environmental aspects, focused on minimizing impacts. Regarding urban waste, collection is carried out in partnership with SLU, with volumes converted into tons based on an average density of 400 kg/m³. In 2025, a contract valued at R$45,755.57 was signed for the provision of this service.

VARGINHA SANITARY LANDFILL – WEIGHT OF RECEIVED WASTE (TONS)			
Ano	Copasa MG	Municipality of Varginha	Grand Total
2023	495.5	44,670.5	45,166.1
2024	923.3	44,266.4	45,189.7
2025	376.1	43,784.6	44,160.8

We remain committed to reducing waste generation, ensuring environmentally appropriate disposal, strengthening circular economy practices and maintaining transparency in information reporting, while continuously improving our management and control systems. Learn more about our institutional solid waste policy at: www.ri.copasa.com.br - corporate governance - policies, programs and regulations.

11. Climate Change

GRI 3-3 MATERIAL TOPIC: UNIVERSALIZATION OF BASIC SANITATION, 201-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, SASB IF-WU-450A.4

Aligned with Sustainable Development Goal 13 – Climate Action, we recognize that climate change poses risks to water availability, system security and asset integrity. Extreme events, changes in rainfall patterns and prolonged droughts may affect water supply and wastewater treatment.

Therefore, we integrate this topic into corporate management through mitigation and adaptation actions, in line with Principle 8 of the UN Global Compact. Our climate governance is undergoing a continuous strengthening and improvement process. In this context, we launched the Public Call for Proposals on Climate Change to contract innovative solutions aimed at identifying, prioritizing and mitigating climate risks associated with operational assets, including integrated systems for monitoring, forecasting and responding to extreme events, as well as the development of short-, medium- and long-term adaptation plans. We also adopted the Climate Change Policy, which guides decision-making, planning and risk management, focusing on reducing greenhouse gas (GHG) emissions and increasing system resilience. We monitor greenhouse gas (GHG) emissions intensity based on the ratio between Scope 1 and Scope 2 emissions and the volume of water produced and sewage collected. The indicator considers CO_2, CH_4 and N_2O emissions associated with our operations. In 2025, we recorded emissions intensity of 0.512 kg/m³, compared to 0.508 kg/m³ in 2024 and 0.467 kg/m³ in 2023. During the period, no reductions in total GHG emissions associated with specific climate mitigation initiatives implemented throughout the year were recorded.

GHG emissions management

We recognize that our activities generate greenhouse gas (GHG) emissions and are also impacted by climate change. Therefore, we prepare a GHG emissions inventory for scopes 1, 2 and 3 in accordance with the Greenhouse Gas Protocol (GHG Protocol), using 100%

operational control as the organizational boundary. Main sources include wastewater operations, energy consumption, fuel use, inputs and value chain activities.

GHG EMISSIONS – SCOPE 1, 2 AND 3 | TCO^2E		
Category	Type	Emissions / Removals
Scope 1	Net emissions	796,109.5
Scope 1	Biogenic emissions	143,971.1
Scope 1	Biogenic removals	391.9
Scope 2 (market-based)	Net emissions	11,928.1
Scope 2 (location-based)	Net emissions	49,605.9
Scope 3 (Categories 1, 2, 3, 5, 6 and 7)	Net emissions	383,117.2
Scope 3	Biogenic emissions	11,084.9

Avoided Emissions

Over the years, in alignment with our Strategic Map, we have implemented a structured set of actions aimed at reducing and mitigating greenhouse gas (GHG) emissions in our operations. These initiatives include operational improvements, energy efficiency gains, waste valorization, process optimization and the adoption of lower-carbon energy sources. In 2025, the results of these actions were reflected in significant avoided emissions across different categories.

Within the wastewater system, we carried out maintenance and improvements to methane biogas (CH_4) capture and flaring systems at several WWTPs. We replaced six open flares with enclosed models, achieving greater combustion efficiency and emission mitigation. We also expanded the energy recovery of biogas at the Ibirité (Ibirité/MG), Betim Central (Betim/MG) and Vieira (Montes Claros/MG) WWTPs, which are among the Company's highest-capacity operational units.

These initiatives avoided the emission of 133,908.707 tCO□e in the effluents category (Scope 1).

In solid waste management, we maintained the capture and controlled flaring of methane biogas (CH_4) at the Varginha Sanitary Landfill, a practice carried out continuously. As a result, we avoided the emission of 1,537.280 tCO_2e (Scope 1). Regarding mobile combustion, we maintained the guideline of prioritizing biofuel (ethanol) use in the light-duty flex-fuel fleet, reducing gasoline consumption and transport-related emissions, which resulted in 7,836.519 tCO^2e avoided.

In electricity consumption (Scope 2), we increased the share of renewable sources through the acquisition of certified energy (International Renewable Energy Certificate – I-REC and CEMIG-REC). This energy transition enabled the avoidance of 37,677.892 tCO_2e, reinforcing the sustainability of operations.

We use these results to guide mitigation actions, monitor climate performance and meet transparency initiatives, such as reporting to CDP and the Corporate Sustainability Index (ISE-B3). Among the main initiatives, we highlight biogas management and controlled flaring; energy recovery at operational units; migration to the Free Energy Market focused on renewable sources; more efficient fleet management; and technical cooperation with the sanitation sector.

We also advanced the climate adaptation agenda by assessing asset vulnerability and identifying physical risks associated with climate change. These studies support the revision of the risk matrix and guide decisions and investments aimed at increasing system resilience. Information related to climate management and emissions is disclosed through recognized reports and platforms, such as the Public Emissions Registry (PBGHG Protocol) and CDP, reinforcing transparency and the integration of this topic into strategic and financial management.



12. Operational Performance

SASB IF-WU-450A.2, IF-WU-450A.3, IF-WU-240A.1, IF-WU-240A.4

In 2025, we delivered consistent progress in operational performance, with expanded service coverage, infrastructure growth and significant efficiency gains. Our operational indicators maintained a stable trajectory throughout the period, reflecting the robustness of management processes, system modernization and continuous investments in operational efficiency. IF-WU-240a.4

Water

We closed fiscal year 2025 with 5.8 million connected properties supplied with water, representing growth of 1.7% compared to 2024. In the same period, the distribution network reached 69.5 thousand km, demonstrating the continued expansion and strengthening of water supply infrastructure within our service area.

WATER OPERATIONAL INDICATORS – CONSOLIDATED [16]

Indicator	2023	2024	2025	2025 x 2024
Connections (thousand units)	4,681	4,724	4,805	1.72%
Service accounts (thousand units)	5,644	5,698	5,792	1.65%
Population served (thousand inhabitants)	11,789	11,803	11,900	0.82%
Distributed volume (thousand m³)	1,111,985	1,150,278	1,169,190	1.64%
Metered volume (thousand m³)	676,127	691,974	697,609	0.81%
Network length (km)	65,946	67,979	69,548	2.31%

We adopted consolidated operational data by affected service accounts as the unit of measurement, considering the availability and reliability of information recorded in our corporate systems. Affected service accounts are properties subject to significant and unplanned water supply interruptions resulting from operational failures, extraordinary events or water scarcity situations. Our

[16] The data refer to the Parent Company and its wholly owned subsidiaries Patos Saneamento and Copanor.

corporate system generates monthly interruption reports, which are submitted to the regulatory authority. Detailed quantification of these interruptions began in March 2025.

During the period, we recorded 47,230 water supply interruptions, directly impacting 135,188,611 service accounts across the regions where we operate. This volume corresponds to the total number of impact occurrences throughout the period, since the same service account may be affected more than once by different interruptions and is therefore counted for each new event.

Metering and Water Losses

GRI 303-4, 303-5, SASB IF-WU-140A.1, IF-WU-140A.2, IF-WU-420A.2, SDGS 6, 11 AND 12

The metering index remained above 99%, ensuring high reliability in consumption measurement and full adherence to good water resource management practices. The distribution loss index showed a significant reduction, resulting from structural actions focused on asset renewal, expansion of macro-metering and the incorporation of advanced technologies for leak detection.

As of September 2025, the methodology for calculating the loss index began incorporating Authorized Unbilled Consumption (AUC), improving the accuracy, transparency and comparability of the indicator.

OPERATIONAL INDICATORS – COPASA MG

Indicator	Unit	2024	2025	Variation
Metering index	%	>99.0	>99.0	Stable
Distribution loss index	%	38.1	35.6	–2.5 p.p.
Distribution loss index	L/connection/day	253.2	238.6	–5.8%

Reducing water losses is strategic for environmental preservation, water security and service sustainability. Our goals for reducing losses and expanding metering are aligned with corporate strategy, regulatory requirements and operational efficiency objectives. In this context, we work on rapid leak repair, network pressure control, meter replacement, detection of non-visible leaks and combating fraud and illegal connections through the Self-Reporting Program, the Engajar para Transformar and the availability of reporting channels for the population. For each replaced water meter, we estimate an average gain of 1.35 m³ per connection/month in consumed volume.

In 2025, we replaced 730 thousand water meters, reducing the average age of the installed base to 3.23 years and maintaining a metering index of 99.99%. Total consumption volume during the period reached 706 million m³. We also expanded micro-metering and macro-metering actions, using monitoring platforms to support management and performance analysis of the meters. We continuously monitor the effectiveness of actions, conduct internal audits and establish deadlines for implementing improvements, considering that fraud and irregular connections directly influence apparent loss indicators.

Another significant advancement was the planned replacement of network sections with high maintenance rates, classified as asset replacement investments. In 2025, we replaced approximately 102 km of networks and service connections using the Non-Destructive Method (NDM), prioritizing regions with higher leak incidence, aging infrastructure, pipe material conditions and high operating pressure. The implementation of weldable HDPE networks and service connections also contributed to reducing losses and minimizing water abstraction from water sources. Infrastructure renewal reached 0.27% during the year, in line with the Company's corporate guidelines for combating water losses.

As a result of this set of initiatives, the cumulative volume of real losses in 2025 totaled 276,440,931 m³, calculated based on the Company's consolidated water balance. Regarding the regulatory indicator for total losses, measured in liters per connection per day (L/conn./day), we achieved 238.63 L/conn./day, surpassing the target of 247.30 L/conn./day established by the regulatory agency for the period.

Sewage

IF-WU-450A.2

At the end of 2025, the Company recorded 4.28 million sewage connections, representing a 3.2% increase compared to 2024. The length of the sewage network reached 35.1 thousand km, reflecting the consistent progress of investments aimed at expanding collection services and strengthening treatment infrastructure.

CONSOLIDATED SEWAGE OPERATIONAL DATA[19]

Indicator	2023	2024	2025	2025 x 2024
Connections (thousand units)	3,194	3,247	3,329	2.5%
Economies (thousand units)	4,052	4,144	4,275	3.1%
Population served (thousand inhabitants)	8,603	8,695	8,823	1.5%
Measured volume (thousand m³)[20]	463,808	476,513	483,537	1.5%
Treated volume (thousand m³)	363,959	356,952	356,368	–0.2%
Network length (km)	33,666	34,200	35,090	2.6%

[19] The data refer to the Parent Company and its wholly owned subsidiaries Patos Saneamento and Copanor.

[20] The treated volume refers only to the Parent Company.

Energy

GRI 3-3, 302-1, 302-2, 302-3, 302-4, 302-5 | SASB IF-WU-130A.1, SDGS (7 – TARGETS 7.2, 7.3 / 13 – TARGET 13.2) UN GLOBAL COMPACT (PRINCIPLES 8 AND 9)

We made consistent progress in energy management in 2025, with a significant increase in self-generation, driven by the expansion of distributed generation compensation from photovoltaic plants. This movement contributed to reducing the volume of energy purchased from distributors. At the same time, we expanded energy procurement in the free market, especially through the migration of medium-voltage units to the retail model, under which we contract energy from certified renewable sources, reinforcing our commitment to sustainability.

We monitor efficiency through the energy intensity indicator, calculated for our two main operational segments. In water production, we measure the relationship between electricity consumption (kWh) and produced volume. In sewage collection, we assess the relationship between energy consumption and collected volume. This indicator considers electricity consumption exclusively.

ENERGY CONSUMPTION WITHIN THE ORGANIZATION (THOUSAND GJ)	2023	2024	2025
Total fuel consumption	**261.57**	**297.26**	**260.1**
Non-renewable fuels	257.37	228.01	152.7
Renewable fuels	4.2	69.19	107.4
Total energy consumption	**3,810.56**	**3,994.61**	**4,056.60**
Purchased electricity	3,598.06	3,252.76	3,140.60
Self-generated electricity	11.5	532	705
Electricity – PPI do Manso – EAT	201	210	211
Total	**4,072.13**	**4,291.81**	**4,316.70**

SPECIFIC CONSUMPTION (KWH/M³) | GRI 302-3

Ano	Water	Collected Sewage
2023	0.8	0.2
2024	0.8	0.2
2025	0.8	0.2

REDUCTIONS IN THE ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES SOLD DURING THE REPORTING PERIOD | GRI 302-5

DESCRIPTION	UNIT	2023	2024	2025
Energy intensity – per m³ of produced water	kWh/m³	0.8	0.8	0.8
Energy intensity – per m³ of collected sewage	kWh/m³	0.2	0.2	0.2
Reductions in the energy requirements of products and services – per m³ of produced water	%	1.2%	-1.4%	-0.1%
Reductions in the energy requirements of products and services – per m³ of collected sewage	%	-6.4%	1.6%	4.8%

TOTAL ENERGY CONSUMPTION OF THE COMPANY, IN AGGREGATE VALUE PER M³ OF COLLECTED SEWAGE

2023	4,072,130 GJ
2024	4,291,810 GJ
2025	4,316,700 GJ

PERCENTAGE OF THE COMPANY'S TOTAL ENERGY CONSUMPTION DERIVED FROM GRID ELECTRICITY[21]

2023	99.0%
2024	99.1%
2025	99.2%

PERCENTAGE OF THE COMPANY'S TOTAL ENERGY CONSUMPTION DERIVED FROM RENEWABLE SOURCES

2023	4.8%
2024	59.6%
2025	70.6%

[21] Due to the correction of the total consumption values, the reported percentages were also revised.

Operational Intelligence Center

GRI 3-3 MATERIAL TOPIC: OPERATIONAL EFFICIENCY AND LOSS

GRI 3-3 Material topic: Operational efficiency and loss management

The Operational Intelligence Center (NIO) is composed of a multidisciplinary team integrating different strategic areas with the objective of optimizing operations. By consolidating information from the Operational Control Centers (OCCs), we increased agility in responding to demands and strengthened our capacity for proactive action.

We brought together, in a single environment, strategic operational areas such as water production, sewage treatment, operational surveillance and operational control, enabling integrated monitoring of the main occurrences and the timely dissemination of information at the corporate level. In partnership with other areas, we also developed projects focused on increasing operational efficiency, improving monitoring and strengthening process control, with emphasis on standardizing records in corporate systems and improving operational registration, ensuring greater reliability, traceability and availability of information for decision-making.

Process standardization and compliance with Arsae-MG resolutions are essential to ensure transparency and consistency in operations, contributing to the optimization of financial and environmental resources and to more efficient management of water and sewage services, with direct benefits for the population and the environment.

In the regulatory context, the publication of Resolution No. 211 by the National Water and Basic Sanitation Agency (ANA), in September 2024, established new parameters for the sector's operational indicators. Subsequently, Arsae-MG issued Resolution No. 205, defining guidelines for information reporting and the assessment of universalization and performance targets. Complementarily, Technical Note CRE No. 04/2025 presented the methodology for calculating the Tariff Incentives applicable in the next cycle of the 3rd Periodic Tariff Review (PTR), beginning in January 2026.

In compliance with this new framework, we adopted the methodology defined in Technical Note CRE No. 04/2025 for calculating authorized non-billed volume, correcting a historical distortion in the calculation of the loss indicator. As a result, operational, emergency and social volumes began to be classified as authorized non-billed volumes, according to the water balance methodology, and this new methodology was incorporated into loss calculations as of September 2025. IF-WU-140a.2

Operational Efficiency Program (PEO)

GRI 3-3 MATERIAL TOPIC: OPERATIONAL EFFICIENCY

The PEO, based on the 8S methodology, aims to improve our management and operational systems, ensuring compliance with quality criteria and requirements established by Arsae-MG. Through a structured self-assessment mechanism, we map operational units, implement corrective actions, comply with legal requirements and promote continuous improvement in operational performance.

The program seeks excellence in the management of water supply and sewage systems, directly contributing to the mitigation of highly critical risks, such as R010 – Sewage Treatment; R025 – Occupational Health and Safety; R007 – Water Losses; and R008 – Water Quality. Aligned with all Strategic Objectives — especially ensuring service excellence — the PEO impacts the main indicators and directly influences the Service Quality Index (SQI) and is monitored by the Executive Board. It enables the identification of non-conformities, implementation of corrective actions, compliance with legal requirements and the promotion of continuous improvement.

The program is supported by an information platform developed specifically for its needs, in which we record self-assessments with documentary and photographic evidence, later made available for audits. The tool also enables the generation of structured indicators, increasing visibility and control over operational performance.

Based on ISC16 (Non-Conformity Indicator per Regulatory Inspection) from the 2025 Performance Measurement Reference Guide (PMRG), we established the target of reducing the index to 3.2 non-conformities per inspection by December 2025. To achieve this objective, throughout the year we promoted actions aimed at engaging leadership and teams, including training, a dissemination plan and systematic evidence recording.

As a result, the PEO reached 588 municipalities, involved 26 regional management units and more than 1,400 employees, strengthening the culture of prevention and shared responsibility. Consequently, we achieved 95.7% coverage of operational units, representing an increase of 4.3% compared to the previous period.

Commercial Intelligence

GRI 3-3 MATERIAL TOPIC: OPERATIONAL EFFICIENCY

AND LOSS MANAGEMENT

To improve information reliability, standardize procedures and integrate systems, the Commercial Intelligence Center (NIC) was created, which:

- consolidates analyses from our commercial system with Analytics, Business Intelligence and Automation tools;
- contributes to operational and economic performance;
- strengthens financial balance and expands investment capacity for universal sanitation with efficiency and quality;
- supports decisions that reduce financial losses, guides water loss reduction actions and contributes to expansion and maintenance planning;
- centralizes critical data, reduces inconsistencies and automates analyses that prevent fraud;
- ensures greater reliability of commercial information; and
- reduces billing errors and prevents litigation, increasing transparency and customer satisfaction.

13. Financial Performance

SASB IF-WU-240A.3, GRI 3-3 MATERIAL TOPIC: OPERATIONAL EFFICIENCY AND LOSS MANAGEMENT, 2-25, 2-29, 201-1, 201-4, SDGS (1 – TARGET 1.4 / 6 – TARGETS 6.1, 6.2, 6.3, 6.4 / 8 – TARGETS 8.1, 8.2 / 9 – TARGETS 9.1, 9.4, 9.5 / 10 – TARGET 10.2 / 12 – TARGET 12.4)

In 2025, we delivered robust economic and financial performance, supported by investment expansion, operational efficiency and strong cash generation.

Highlights:

- **Net revenue from water, sewage and solid waste services of R$7.42 billion (+5.6%);**
- **EBITDA of R$2.95 billion, with a 39.8% margin;**
- **Net income of R$1.42 billion (+7.5%);**
- **Record CAPEX of R$2.92 billion;**
- **Distribution of R$853.3 million in Interest on Equity (IoE) and dividends;**
- **Controlled customer default rate (2.9%);**
- **Significant reduction in water losses (35.6%).**

Net revenue from water, sewage and solid waste services reached R$7.42 billion, representing a 5.6% increase, driven by the tariff adjustment applied in January 2025, growth in billed volumes, expansion of the customer base and improved commercial efficiency. This performance reinforced the predictability and robustness of cash flow. At the same time, we maintained financial discipline, with cost growth below revenue growth, supported by personnel expense control, significant reduction in material costs, targeted increases in investments in strategic services and technology, and the moderate

impact of electricity costs, partially offset by energy efficiency gains. IF-WU-240a.1

Consolidated EBITDA reached R$2.95 billion, with a margin of 39.8%, maintaining the level recorded in the previous year. Net income totaled R$1.42 billion, representing growth of 7.5% compared to 2024, demonstrating the resilience of our business model and our ability to sustain consistent economic and financial performance.

Strong operating cash generation enabled the largest investment cycle in our history, with CAPEX of R$2.92 billion, mainly directed toward sewage universalization, water security, loss reduction and asset modernization. This movement was accompanied by a balanced capital structure, with net debt of R$6.9 billion and leverage indicators maintained within established limits, supported by strong cash generation capacity and compliance with financial covenants.

The distribution of generated economic value demonstrates our role as an agent of economic and social development, benefiting employees, governments, suppliers, financiers and shareholders, while also retaining significant resources to sustain the investment cycle, service universalization and the long-term sustainability of the business.

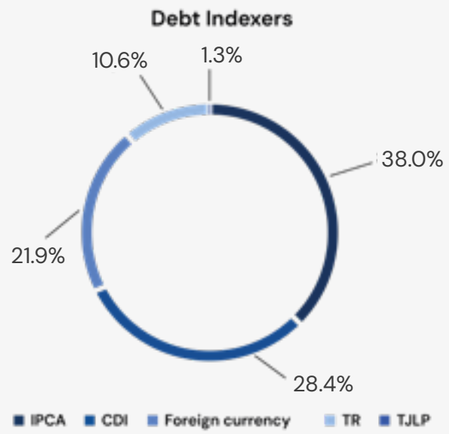
DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED IN THOUSANDS OF REAIS | GRI 201-1

Indicators	2023	2024	2025
Value added to be distributed	7,404	7,878	8,167
Net revenue	7,404	7,878	81,677
Economic value distributed	4,680	4,897	5,186
Personnel (compensation and benefits)	1,593	14,934	1,721
Taxes, fees and contributions	1,230	1,227	1,333
Remuneration of third-party capital	476	860	693
Interest on equity and dividends	637	605	8,537
Economic value retained	2,724	2,980	2,980

At the end of 2025, the total amount of loans, financing and debentures reached R$7.6 billion. The debt structure remains predominantly denominated in local currency, with a greater concentration in inflation-linked indexers, contributing to financial predictability. Debt denominated in foreign currency totaled approximately €257 million (R$1.67 billion), equivalent to 21.9% of the total, mainly linked to KfW, the European Investment Bank (EIB) and the French Development Agency (AFD). Virtually all of this exposure was already protected through hedging, with the full contracting of currency swaps completed in January 2026, mitigating risks to cash flow.

DEBT – CONSOLIDATED DATA (R$ MILLION)

Indicators	2021	2022	2023	2024	2025	2025 x 2024
(+) Loans and financing	1,068.3	976.9	1,429.1	1,964.9	2,366	20%
(+) Debentures	2,917	3,163	3,314.4	4,148.3	5,216	26%
(=) Total loans, financing and debentures	3,985.3	4,139.9	4,743.5	6,113.3	7,582	24%
(+) Lease liabilities	–	105.9	92.3	79.4	97	22%
(–) Cash and cash equivalents	1,309.7	1,122.3	1,031.4	820.1	815	–0.6%
Net debt	2,675.6	3,123.5	3,804.4	5,372.5	6,867.9	28%



We maintained full compliance with all contractual and statutory covenants. The Bylaws establish that net debt must be equal to or lower than 3.0 times EBITDA and that EBITDA must exceed 1.2 times debt service, limits that were comfortably met throughout the year, with a safety margin.

STATUTORY COVENANTS – HISTORICAL EVOLUTION

Indicators	Limit	2021	2022	2023	2024	2025
Net debt / EBITDA (times)	≤ 3.0x	1.7x	1.6x	1.5x	1.9x	2.3x
EBITDA / Debt service	> 1.2x	1.5x	1.7x	1.9x	2.4x	>3.0x

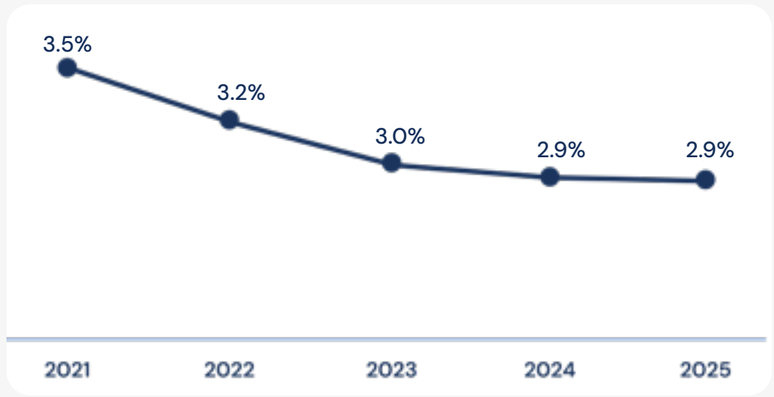
The shareholder remuneration policy also reflected this performance. For 2025, the Board of Directors approved the distribution of 50% of adjusted net income, pursuant to Law No. 6,404/1976, through dividends and Interest on Equity (IoE). Regular dividends totaling R$653.3 million were declared, of which R$514.6 million had already been paid, while R$138.7 million will be paid in June 2026. Additionally, we approved R$200.0 million in extraordinary remuneration, consisting of R$140.3 million in dividends and R$59.7 million in IoE. All distributions were made based on analyses that ensured the preservation of liquidity, investment capacity and financial balance.

Learn more about the dividend policy

SHAREHOLDERS	SHARE VALUE (R$ MILLION)	(%)	NUMBER OF SHAREHOLDERS (2025)
State of Minas Gerais	190.2	50.0	1
Domestic shareholders (minority)	123.9	32.6	177,093
Foreign shareholders (minority)	64.9	17.1	277
Treasury shares	1.1	0.3	1
Total	380.2	100	177,372

The default rate remained at a historically low level, at 2.91%, reflecting the effectiveness of commercial and collection actions, as well as the digitalization of customer relationship channels.

Default rate chart



It is important to highlight that water supply disconnection may occur for different reasons, including default, insufficient payment and other operational situations provided for in the Company's regulations. In 2025, we recorded 407,769 residential customer disconnections. In the same period, the reconnection rate of previously disconnected residential customers within 30 days after service interruption was 0.693.

In the capital markets, we maintained high levels of credibility, with AAA.br ratings by Moody's and AAA(bra) by Fitch Ratings, reflecting financial strength, the resilience of the business model and a stable regulatory environment. Our share capital totaled R$5.0 billion, composed of 380,253,069 common shares, with control held by the State of Minas Gerais (50.03%) and a free float of approximately 49.56%. At the end of 2025, we had approximately 177 thousand shareholders distributed across 30 countries.

Our shares (CSMG3) appreciated by 125% during the year, adjusted for dividends and interest on equity, closing the period at R$43.92 per share, outperforming the Ibovespa, which rose 34%. Average daily trading volume reached R$67.5 million, nearly double the level recorded in 2024, with an average of 8.4 thousand trades per day, demonstrating greater liquidity and investor interest. Additionally, in January 2026, we became part of the Ibovespa index, expanding our visibility and investor base.

Comparative chart of the performance of our shares versus the Ibovespa (Ibov) in 2025:

Copasa and Ibovespa variation – base 100



By the end of 2025, we were included in 11 B3 indices, including the Corporate Sustainability Index (ISE), IBRX 100, IBRA, IDIV, IGCT, IGCX, IGNM, ITAG, SMLL, UTIL, IDVR and ICO2, reinforcing the recognition of our governance practices, financial performance and commitment to sustainability.

Ratings

- Fitch Ratings: upgrade, in April 2025, to AAA(bra), with a stable outlook;
- Moody's Local Brazil: reaffirmation of the AAA.br rating, also with a stable outlook.

Investments

GRI 203-1, 203-2

Investments made in 2025, within the scope of the Parent Company, totaled R$2.9 billion, including capitalized interest, personnel expenses, materials and other costs. This amount represents an increase of 32% compared to 2024.

Investments Made (R$ million)	2021	2022	2023	2024	2025
Water	537.1	579.4	680.0	1,014.2	1,410.6
Sewage	317.5	449.3	671.0	801.4	906.0
Corporate and Operational Development	52.3	100.8	78.5	70.9	134.5
Subtotal	906.9	1,129.5	1,429.5	1,886.5	2,451.1
Capitalizations	95.8	176.1	198.5	282.5	418.9
Total – Parent Company	1,002.7	1,305.6	1,628.0	2,169.0	2,870.0
Patos Saneamento and Copanor	44.5	39.6	31.5	53.9	53.5
Total – Consolidated	1,047.2	1,345.2	1,659.5	2,222.9	2,923.5

[28] Including capitalizations.

Annual Social Balance Sheet / 2025

1 - CALCULATION BASIS	2025 AMOUNT (THOUSAND BRL)	2024 AMOUNT (THOUSAND BRL)
Net revenue from water, sewage and solid waste[1]	7,281,963	6,968,399
Total net revenue	8,167,067	7,786,457
Operating revenue (OR)	1,736,560	1,673,006
Gross payroll (GP)	1,676,599	1,626,535
Gross Operating Profit (GOP)	3,494,873	3,377,954

2 - INTERNAL SOCIAL INDICATORS	AMOUNT (THOUSAND BRL)	% OF GP	% OF NR	AMOUNT (THOUSAND BRL)	% OF GP	% OF NR
Food	Food	208,236	12.42%	2.86%	204,666	12.58%	2.94%
Mandatory social charges	Mandatory social charges	347,326	20.72%	4.77%	335,965	20.66%	4.82%
Private pension	Private pension	59,007	3.52%	0.81%	56,418	3.47%	0.81%
Health	Health	19,240	1.15%	0.26%	124,459	7.65%	1.79%
Occupational health and safety	Occupational health and safety	9,865	0.59%	0.14%	10,384	0.64%	0.15%
Education	Education	3,830	0.23%	0.05%	3,737	0.23%	0.05%
Professional training and development	Professional training and development	10,666	0.64%	0.15%	8,898	0.55%	0.13%
Daycare centers or daycare assistance	Daycare centers or daycare assistance	1,698	0.10%	0.02%	1,747	0.11%	0.03%
Culture	Culture	19	0.00%	0.00%	20	0.00%	0.00%
Profit sharing or results sharing	Profit sharing or results sharing	76,102	4.54%	1.05%	71,634	4.40%	1.03%
Others	Others	7,764	0.46%	0.11%	7,201	0.44%	0.10%
Total – Internal social indicators		743,752	44.36%	10.21%	825,107	50.73%	11.84%

3 - EXTERNAL SOCIAL INDICATORS	AMOUNT (THOUSAND BRL)	% OF GP	% OF NR	AMOUNT (THOUSAND BRL)	% OF GP	% OF NR
Education	2,441	0.15%	0.03%	2,815	0.17%	0.04%

Culture	4,307	0.26%	0.06%	6,430	0.38%	0.09%
Health and sanitation	824,741	49.19%	11.33%	520,399	31.11%	7.47%
Sports	2,850	0.17%	0.04%	2,600	0.16%	0.04%
Others[2]	24,099	1.44%	0.33%	12,987	0.77%	0.18%
Total contributions to society	858,438	51.20%	11.79%	545,180	32.59%	7.82%
Taxes (excluding social charges)	1,158,425	69.09%	15.91%	1,156,441	69.12%	16.60%
Total – External social indicators	2,016,863	120.29%	27.70%	1,701,621	101.71%	24.42%
4 - ENVIRONMENTAL INDICATORS	**AMOUNT (THOUSAND BRL)**	**% OF OR**	**% OF NR**	**AMOUNT (THOUSAND BRL)**	**% OF OR**	**% OF NR**
Investments related to the company's production/operations	715,289	42.66%	9.82%	682,299	40.78%	9.79%
Investments in external programs and/or projects	55,289	3.30%	0.76%	20,447	1.22%	0.29%
Total environmental investments	770,578	45.96%	10.58%	702,747	42.01%	10.08%

5 - PRIVATE SOCIAL INVESTMENT (PSI)[2]	**2025**	**2024**
Mobilization of Private Resources for Public-Interest Purposes (R$ thousand)	335,029	151,272
Proportion of Private Social Investment (PSI) relative to Gross Operating Profit (%)	0.10	4.48

6 - WORKFORCE INDICATORS[3]	**2025**	**2024**
Number of employees at the end of the period	9,441	9,613
Number of hires during the period	30	373
Number of interns	146	160
Number of employees over 45 years old	5,625	5,422
Number of women working at the company	858	862
Percentage of management positions held by women	34.94%	35.37%
Number of Black employees working at the company	5,260	5.18
Percentage of management positions held by Black employees (Black and Brown people)	24.10%	25.17%
Number of persons with disabilities	490	481

7 - RELEVANT INFORMATION REGARDING CORPORATE CITIZENSHIP	**2025**	**2024**
Frequency rate of occupational accidents with lost time per million hours worked[4]	6.33	5.8
Social and environmental projects developed by the company were defined by:	( ) management; (X) management and supervisors; ( ) all employees	( ) management; (X) management and supervisors; ( ) all employees

Occupational health and safety standards were defined by:	(X) management and supervisors; ( ) all employees; ( ) all + CIPA		(X) management and supervisors; ( ) all employees; ( ) all + CIPA	
Regarding freedom of association, collective bargaining rights and internal worker representation, the company:	( ) is not involved; (X) follows ILO standards; ( ) encourages and follows ILO standards		( ) is not involved; (X) follows ILO standards; ( ) encourages and follows ILO standards	
Private pension covers:	( ) management; ( ) management and supervisors; (X) all employees		( ) management; ( ) management and supervisors; (X) all employees	
Profit sharing or results sharing covers:	( ) management; ( ) management and supervisors; (X) all employees		( ) management; ( ) management and supervisors; (X) all employees	
In supplier selection, the same ethical and social/environmental responsibility standards adopted by the company:	( ) are not considered; ( ) are suggested; (X) are required		( ) are not considered; ( ) are suggested; (X) are required	
Regarding employee participation in volunteer work programs, the company:	( ) is not involved; ( ) supports; (X) organizes and encourages		( ) is not involved; ( ) supports; (X) organizes and encourages	
Total number of consumer complaints and criticisms	company[5]: 417,763; consumer protection agency: 2,381; legal actions: 4,455		company: 1,545,946; consumer protection agency: 3,124; legal actions: 9,732	
% of complaints and criticisms addressed or resolved	company: 68%; consumer protection agency: 100%; legal actions: 36%		company: 91%; consumer protection agency: 100%; legal actions: 20%	
Total value added to distribute (thousand BRL)	**5,134,926**		**4,863,376**	
Distribution of Value Added (DVA)	23.55%	Government	25.05%	Government
	29.60%	Employees	30.19%	Employees
	12.72%	Shareholders	12.46%	Shareholders
	19.28%	Third parties	17.68%	Third parties
	14.85%	Retained earnings	14.62%	Retained earnings

8 - OTHER INFORMATION

CNPJ 17.281.106/0001-03, sector: sanitation.

Clarifications regarding the reported information: Sustainable Development Superintendence (SPDS), telephone: +55 31 3250-4665, email: spds@copasa.com.br.

1 - For the calculation of the indicators, Net Revenue from water, sewage, and solid waste services provided by Copasa was considered, excluding Construction Revenue. The classification follows the company's methodology for disclosing results.

2 - The Private Social Investment (PSI) reported from 2023 onward adopts the methodology presented by BISC (Benchmarking of Corporate Social Investment), an initiative of Comunitas, available at: https://bisc.org.br/, and by the Group of Institutes, Foundations and Companies (GIFE), available at: https://gife.org.br/quem-somos-gife. Amounts are calculated based on Gross Operating Profit (GOP), as indicated by ISE B3.

3 - Copasa does not use child labor or forced labor and is not involved in prostitution or sexual exploitation of children or adolescents, nor in corruption. Diversity is respected and embraced.

4 - The company has invested in improving this topic, especially through the Zero Accident Program, which consists of a set of projects and actions aimed at developing a safety culture based on safe behavior, discipline, and supervision, with the goal of achieving zero accidents. Therefore, the indicator "Total number of occupational accidents" was replaced by the Strategic Indicator "Frequency rate of occupational accidents with lost time per million hours worked."

5 - Due to the 2025 Tariff Review, ARSAE-MG updated the Quality Factor indicators, including new complaint codes, separation between water and sewage complaints, and reclassification of demands,

GRI Content Index

STATEMENT OF USE: COPASA HAS REPORTED THE INFORMATION CITED IN THIS GRI CONTENT INDEX FOR THE PERIOD FROM 01/01/2025 TO 12/31/2025 WITH REFERENCE TO THE GRI STANDARDS. GRI 1 USED: GRI 1: FOUNDATION 2021.

Standard	Content	Disclosure	Description	Location or Direct Response	Omission/Reason/ Explanation	SDGs / UN Global Compact
GRI 2: General Disclosures 2021	Reporting in accordance with the GRI Standards	1-7	GRI Content Index			
	Reporting practice	2-1	Organizational details	Pg. 9. Headquarters located at Rua Mar De Espanha, 525, district Santo Antônio, ZIP code: 30330-900, Belo Horizonte, MG		
	Reporting practice	2-2	Entities included in the organization's sustainability reporting	Pg. 5		
	Reporting practice	2-3	Reporting period, frequency and contact point	Annual reporting frequency Environmental Development Management E-mail:gnda@copasa.com.br Tel.: +55 31 3250-2024 / 3250-4665 Address: Rua Mar De Espanha, 525 - district Santo Antônio 30330-900, Belo Horizonte, MG		
	Reporting practice	2-4	Restatements of information	There were no restatements of information from past publications		
	Reporting practice	2-5	External assurance	Pg. 98 Awaiting letter		
	Activities and workers	2-6	Activities, value chain and other business relationships	Pg. 9, 10, 12, 43, 47, 51, 53, 62		SDGs: 3, 5, 6, 8, 12, 16 UNGC: 1, 2, 4, 5, 7, 8, 10

GRI 2: General Disclosures 2021	Activities and workers	2-7	Employees	Pg. 47		SDGs 1, 3, 5, 8, 10, 16 UNGC: 1, 2, 3, 4, 5, 6
	Activities and workers	2-8	Workers who are not employees	Pg. 47	Requirements: a, b, c - Information unavailable	
	Governance	2-9	Governance structure and composition	Pg. 20,21		SDGs: 5 and 16 UNGC: 10
	Governance	2-10	Nomination and selection of the highest governance body	Pg. 20, 21.	Requirement b. Information related to the criteria used to nominate and select members of the highest governance body is not available.	SDGs: 5 and 16 UNGC: 10
	Governance	2-11	Chair of the highest governance body	Pg. 20, 21. The positions of Chair of the Board of Directors and Chief Executive Officer may not be held by the same person, as defined in the bylaws.		SDGs: 5 and 16 UNGC: 10
	Governance	2-12	Role of the highest governance body in overseeing impact management	Pg. 20, 21		SDGs: 5 and 16 UNGC: 10
	Governance	2-13	Delegation of responsibility for managing impacts	Pg. 20, 21. Impact management is reported monthly to the highest governance body through ordinary meetings.		SDGs: 5 and 16 UNGC: 10

	Governance	2-14	Role of the highest governance body in sustainability reporting	Pg. 20, 21			SDGs: 5 and 16 UNGC: 10
	Governance	2-15	Conflicts of interest	Pg. 20, 21.			SDGs: 5 and 16 UNGC: 10
	Governance	2-16	Communication of critical concerns	Pg. 20 21.			SDGs: 5 and 16 UNGC: 10
	Governance	2-17	Collective knowledge of the highest governance body	Pg. 20, 21.			SDGs: 5 and 16 UNGC: 10
GRI 2: General Disclosures 2021	Governance	2-18	Evaluation of the performance of the highest governance body	Pg. 20, 21. Evaluations are carried out by the Board of Directors, Fiscal Council and Audit Committee, and the outcomes of the evaluations are addressed as needed to the management bodies according to the topic to be worked on.			SDGs: 5 and 16 UNGC: 10
	Governance	2-19	Remuneration policies	Pg. 20, 21. Further details at: Política de Remuneração Copasa (https://api.mziq.com/mzfilemanager/v2/d/8bdb3906-0618-4e78-bbe3-a0be9f02d8cc/1572d03c-dabe-6708-512e-dd572887e583?origin=2)			SDGs: 5 and 16 UNGC: 10

GRI 2: General Disclosures 2021	Governance	2-20	Process to determine remuneration	Pg. 22. The total compensation amount for the Executive Officers and members of the Board of Directors and Fiscal Council is set annually by the General Meeting. The People Management Committee, as defined in its Internal Regulations, advises the Board of Directors on decisions related to the overall compensation of the Board of Directors, Fiscal Council and Executive Board. It should be noted that the State-Owned Companies Coordination and Governance Committee (CCGE), to collegiate body composed of the State Secretaries of Finance, Economic Development, and Planning and Management, issues an opinion prior to the General Meeting that deliberates on the proposed compensation for managers and members of the Fiscal Council.		SDGs: 5 and 16 UNGC: 10

	Governance	2-21	Annual total compensation ratio	The ratio for the overall workforce was 10.0 in 2025, compared to 10.7 in 2024 and 9.5 in 2023.	We do not disclose the ratio between the annual total compensation of the organization's highest-paid individual and the median annual total compensation of all employees; however, we disclose the ratio for the overall workforce.	SDGs: 5 and 16 UNGC: 10	
	Strategy, policies and practices	2-22	Statement on sustainable development strategy	Pg. 3, 10, 11, 15, 16, 17			
GRI 2: General Disclosures 2021	Strategy, policies and practices	2-23	Policy commitments	Pg, 14 to 17, 24 to 29, 35, 62 Further details on policy commitments at: www.ri.copasa.com.br - governança corporativa - políticas, programas and regulamentos		SDGs: 5, 8, 10, 16 UNGC: 1, 3, 6, 10	
	Strategy, policies and practices	2-24	Embedding policy commitments	Pg. 14 to 17, 24 to 29, 35, 62		SDGs: 5, 8, 10, 16 UNGC: 1, 3, 6, 10	
	Strategy, policies and practices	2-25	Processes to remediate negative impacts	Pg. 24, 25, 27, 28, 29, 89		SDGs: 16 UNGC: 10	
	Strategy, policies and practices	2-26	Mechanisms for seeking advice and raising concerns	Pg. 25, 27, 28, 29		SDGs: 1, 8, 16 UNGC: 1, 2, 10	
	Strategy, policies and practices	2-27	Compliance with laws and regulations	Pg. 23, 24, 27, 29, 34, 35, 36, 37			
	Strategy, policies and practices	2-28	Membership associations	Pg. 18, 19, 20			
	Stakeholder engagement	2-29	Approach to stakeholder engagement	Pg. 10, 11, 13, 20, 30, 34, 35, 36, 38, 39, 42		SDGs: 1, 2, 3, 6 UNGC: 1, 2	

GRI 2: General Disclosures 2021	Stakeholder engagement	2-30	Collective bargaining agreements	Pg. 47 and 51			
GRI 3: Material Topics 2021	Disclosures on material topics	3-1	Process to determine material topics	Pg. 10, 13			
	Disclosures on material topics	3-2	List of material topics	Pg. 10, 13			
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Universalization of basic sanitation	Pg. 12, 13, 14, 15, 33, 42, 79		SDGs UNGC 1, 6, 7, 8, 9	6
GRI 201: Economic Performance 2016	Economic Performance	201-1	Direct economic value generated and distributed	Pg. 40, 89, 90		SDGs UNGC 1, 6, 7, 8, 9	6
	Economic Performance	201-2	Financial implications and other risks and opportunities arising from climate change	Pg. 79	item 2.1 a.iii, a.v and 2.2. Information regarding the financial implications and costs related to climate change will be mapped in 2027, with consolidation expected for disclosure in the 2028 publication. Information unavailable.	SDGs UNGC 1, 6, 7, 8, 9	6
	Economic Performance	201-3	Defined benefit plan obligations and other retirement plans	Pg. 51	items a, b, c, d, e. The organization is structuring information on pension plans, in order to have the correct figures. The data are expected to be compiled in 2027. Information unavailable	SDGs UNGC 1, 6, 7, 8, 9	6
	Economic Performance	201-4	Financial assistance received from government	Pg. 89	Copasa operates with financial autonomy, supporting its activities through its own revenues and receiving no financial assistance from the State.	SDGs UNGC 1, 6, 7, 8, 9	6

GRI 203: Indirect Economic Impacts 2016	Indirect Economic Impacts	203-1	Infrastructure investments and services supported	Pg. 30, 31, 42, 93		SDGs 6 UNGC 1, 6, 7, 8, 9	
	Indirect Economic Impacts	203-2	Significant indirect economic impacts	Pg. 15, 42, 94	Items a, b.	SDGs 6 UNGC 1, 6, 7, 8, 9	
GRI 204: Procurement Practices 2016	Procurement Practices	204-1	Proportion of spending on local suppliers	Pg. 43, 44		SDGs 6 UNGC 1, 6, 7, 8, 9	
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Ethics and integrity	Pg. 25 a 27		SDGs: 16, 17 UNGC: 1, 2, 10	
GRI 205: Anti-corruption 2016	Anti-corruption	205-1	Operations assessed for risks related to corruption	Pg. 23, 24, 27, 29,43, 44	Items a, b. The number of operations subject to assessments of corruption-related risks is being counted and will be available for 2027.	SDGs: 16, 17 UNGC: 1, 2, 10	
	Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	Pg. 23, 24, 27, 29,43, 44, 62	Itemb;c;d;e.Communications were not reported by functional category and region, and training was not reported by region. In both cases, members of the Governance Body were not included. For the next cycle, this information will be available for consultation.	SDGs: 16, 17 UNGC: 1, 2, 10	
	Anti-corruption	205-3	Confirmed incidents of corruption and actions taken	Pg. 25	Items a, b, c, d. The total numbers of cases, confirmed cases and legal proceedings could not be compiled in this year, with assessment and consolidation expected for 2027	SDGs: 16, 17 UNGC: 1, 2, 10	

	Tax	207-1	Tax approach	Pg. 34, 35	Items: ai, aii, aiv. The information on the availability of the tax strategy, the name of the topic sponsor and how the organization aligns its tax approach with its sustainability strategy, were not fully compiled for this cycle. This information is expected to be made available in 2027.	SDGs: 16, 17 UNGC: 1, 2, 10
GRI 207: Tax 2019	Tax	207-2	Tax governance, control and risk management	Pg. 34, 35	Items a, b, c. The information on the availability of the tax strategy, the name of the topic sponsor, how the organization addresses tax risk scenarios, how compliance with the tax governance and control framework is assessed, description of mechanisms for raising concerns about the organization's business conduct and the organization's integrity in relation to tax and lastly, to description of the process for verification of tax content disclosures, including, if applicable, to link or reference to the verification report(s), statement(s) or opinion(s). This information is expected to be further addressed and made available in 2027.	SDGs: 16, 17 UNGC: 1, 2, 10

GRI 207: Tax 2019	Tax	207-3	Stakeholder engagement and management of concerns related to tax	Pg. 35	Items a.i and a.ii. Information regarding the approach to stakeholder engagement and the management of stakeholder concerns related to taxes, specifically regarding relationships with tax authorities and advocacy actions in public policy, is not available.	SDGs: 16, 17 UNGC: 1, 2, 10	
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Energy efficiency	Pg. 89		SDGs 7, 13 UNGC 7, 8, 9	
GRI 302: Energy 2016	Energy	302-1	Energy consumption within the organization	Pg. 30, 84, 85		SDGs 7, 13 UNGC 7, 8, 9	
	Energy	302-2	Energy consumption outside of the organization	Pg. 30, 84, 85	Not applicable	SDGs 7, 13 UNGC 7, 8, 9	
	Energy	302-3	Energy intensity	Pg. 30, 84, 85		SDGs 7, 13 UNGC 7, 8, 9	
	Energy	302-4	Reduction of energy consumption	Pg. 30, 84, 85		SDGs 7, 13 UNGC 7, 8, 9	
	Energy	302-5	Reductions in energy requirements of products and services	Pg. 30, 84, 85		SDGs 7, 13 UNGC 7, 8, 9	
GRI 305: Emissions 2016	Emissions	305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	Pg. 30, 45, 7		SDGs 7, 13 UNGC 7, 8, 9	
	Emissions	305-2	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	Pg. 30, 45, 7		SDGs 7, 13 UNGC 7, 8, 9	
	Emissions	305-3	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Pg. 30, 45, 7		SDGs 7, 13 UNGC 7, 8, 9	
	Emissions	305-4	GHG emissions intensity	Pg. 30, 45, 79		SDGs 7, 13 UNGC 7, 8, 9	

GRI 305: Emissions 2016	Emissions	305-5	Reduction of greenhouse gas (GHG) emissions	Pg. 30, 45, 79.		SDGs 7, 13 UNGC 7, 8, 9
	Emissions	305-6	Emissions of ozone-depleting substances (SDGs)		Items a, b, c, d. Not applicable	SDGs 7, 13 UNGC 7, 8, 9
	Emissions	305-7	NOx, SOx, and other significant air emissions		Items a, b, c. Not applicable	SDGs 7, 13 UNGC 7, 8, 9
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Biodiversity, ecosystem services and water security	Pg. 70 to 74		SDGs 7, 13 UNGC 7, 8, 9
GRI 303: Water 2018	Water	303-1	Interactions with water as to shared resource	Pg. 37, 38, 70 to 74		SDGs 6 and 9 UNGC 7, 8, 9
	Water	303-2	Management of water discharge-related impacts	Pg. 37, 38, 70 to 74		SDGs 6 and 9 UNGC 7, 8, 9
	Water	303-3	Water withdrawal	Pg. 42, 70 to 74		SDGs 6 and 9 UNGC 7, 8, 9
	Water	303-4	Water discharge	Pg. 42, 70 to 74	The volume/quantity of water discharge is not reported	SDGs 6 and 9 UNGC 7, 8, 9
	Water	303-5	Water consumption	Pg. 42, 70 to 74	Copasa has not completed the studies on the characterization and definition of criteria for classifying regions in terms of water stress	SDGs 6 and 9 UNGC 7, 8, 9
GRI 101: Biodiversity 2024 (effective from 2025)	Biodiversity	101-1	Policies to halt and reverse biodiversity loss	Pg. 37, 38, 70 to 72	The detailed information for item a and c are not disclosed.	SDGs 6, 14, 15 UNGC 7, 8, 9
	Biodiversity	101-2	Management of biodiversity impacts	Pg. 37, 38, 70 to 72	The detailed information for item aii, d, e are not disclosed.	SDGs 6, 14, 15 UNGC 7, 8, 9
	Biodiversity	101-3	Access and benefit-sharing	Pg. 37, 38, 70 to 72	The requested requirements are not available for publication.	SDGs 6, 14, 15 UNGC 7, 8, 9
	Biodiversity	101-4	Identification of biodiversity impacts	Pg. 37, 38, 70 to 72		SDGs 6, 14, 15 UNGC 7, 8, 9

GRI 101: Biodiversity 2024 (effective from 2025)	Biodiversity	101-5	Locations with biodiversity impacts	Pg. 37, 38, 70 to 72	The requested requirements are not available for publication.	SDGs 6, 14, 15 UNGC 7, 8, 9
	Biodiversity	101-6	Direct drivers of biodiversity loss	Pg. 37, 38, 70 to 72	The requested requirements are not available for publication.	SDGs 6, 14, 15 UNGC 7, 8, 9
	Biodiversity	101-7	Changes to the state of biodiversity	Pg. 37, 38, 70 to 72	The requested requirements are not available for publication.	SDGs 6, 14, 15 UNGC 7, 8, 9
	Biodiversity	101-8	Ecosystem services	Pg. 37, 38, 70 to 72	The detailed information for item a is not disclosed.	SDGs 6, 14, 15 UNGC 7, 8, 9
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Operational efficiency and loss management	Pg. 87, 88 ,89		SDGs 6 and 9 UNGC 7, 8, 9
GRI 306: Waste 2020	Waste	306-1	Waste generation and significant waste-related impacts	Pg. 30, 37, 44, 77		SDGs 6 and 9 UNGC 7, 8, 9
	Waste	306-2	Management of significant waste-related impacts	Pg. 30, 37, 44, 77		SDGs 6 and 9 UNGC 7, 8, 9
	Waste	306-3	Waste generated	Pg. 30, 37, 44, 77		SDGs 6 and 9 UNGC 7, 8, 9
	Waste	306-4	Waste diverted from disposal	Pg. 30, 37, 44, 77		SDGs 6 and 9 UNGC 7, 8, 9
	Waste	306-5	Waste directed to disposal	Pg. 30, 37, 44, 77		SDGs 6 and 9 UNGC 7, 8, 9
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Ethics and integrity	Pg. 25 to 27.		SDGs 6 and 9 UNGC 7, 8, 9
GRI 308: Supplier Environmental Assessment 2016	Supplier Environmental Assessment	308-1	Percentage of new suppliers screened using environmental criteria	Pg. 43, 44	The detailed information for item a is not disclosed.	SDGs 6 and 9 UNGC 7, 8, 9

	Supplier Environmental Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	Pg. 43, 44	The detailed information for item a, b, c, d, e are not disclosed.	SDGs 6 and 9 UNGC 7, 8, 9
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Employee and contractor health and safety	Pg. 43,45		SDGs 3 and 8 UNGC: 1, 2, 7, 9
GRI 401: Employment 2016	Employment	401-1	New employee hires and employee turnover	Pg. 54		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pg. 47, 51		SDGs 1, 3, 5, 8, 10, 16 UNGC: 1, 2, 3, 4, 5
	Employment	401-3	Parental leave	Pg. 53		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Disclosures on material topics	3-3	Management approach | Material topic: Operational Efficiency and Loss Management	Pg. 87, 88, 89		SDGs 6 and 9 UNGC 7, 8, 9
GRI 402: Labor/Management Relations 2016	Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	Pg. 47	The detailed information for item a, b are not disclosed.	SDGs 6 and 9 UNGC 7, 8, 9
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Employee and contractor health and safety	Pg. 43, 45		SDGs 3 and 8 UNGC: 1, 2, 7, 9
GRI 403: Occupational Health and Safety 2018	Occupational Health and Safety	403-1	Occupational health and safety management system	Pg. 43, 44, 64		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Occupational Health and Safety	403-2	Hazard identification, risk assessment, and incident investigation	Pg. 45, 54		SDGs 3 and 8 UNGC: 1, 2, 7, 9

	Occupational Health and Safety	403-3	Occupational health services	Pg. 43, 44, 68		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Occupational Health and Safety	403-4	Worker participation, consultation, and communication on occupational health and safety	Pg. 43, 44, 64 to 68		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Occupational Health and Safety	403-5	Worker training on occupational health and safety	Pg. 43, 44, 68		SDGs 3 and 8 UNGC: 1, 2, 7, 9
GRI 403: Occupational Health and Safety 2018	Occupational Health and Safety	403-6	Promotion of worker health	Pg. 43, 44, 68		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Occupational Health and Safety	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pg. 43, 44, 68		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Occupational Health and Safety	403-8	Workers covered by an occupational health and safety management system	Pg. 43, 44, 68	The detailed information for item i, ii, iii are not disclosed.	SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Occupational Health and Safety	403-9	Work-related injuries	Pg. 43, 44, 64 to 68		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Occupational Health and Safety	403-10	Work-related ill health	Pg. 43, 44, 64 to 68		SDGs 3 and 8 UNGC: 1, 2, 7, 9
GRI 404: Training and Education 2016	Training and Education	404-1	Average hours of training per employee	Pg. 61, 62		SDGs 3 and 8 UNGC: 1, 2, 7, 9
	Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	Pg. 11, 61, 62		SDGs 3 and 8 UNGC: 1, 2, 7, 9

Education 2016	Training and Education	404-3	Percentage of employees receiving regular performance and career development reviews	Pg. 63, 64	SDGs 3 and 8 UNGC: 1, 2, 7, 9
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Universalization of basic sanitation	Pg. 12, 13, 14, 15, 33, 42, 79	SDGs 3 and 8 UNGC: 1, 2, 7, 9
GRI 405: Diversity and Equal Opportunity 2016	Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	Pg. 21, 42, 56, 57, 58, 59, 62	SDGs 3, 8 and 18 UNGC: 1, 2, 7, 9
	Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	Pg. 41, 51, 52	SDGs 3, 8 and 18 UNGC: 1, 2, 7, 9
GRI 406: Non-discrimination 2016	Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	Pg. 25, 27, 28	SDGs 3, 8 and 18 UNGC: 1, 2, 7, 9
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management Approach | Material Topic | Ethics and Integrity | Occupational Health and Safety of Employees and Workers	Pg. 43, 45	SDGs: 3, 8, 16, 17 UNGC: 1, 2, 7, 9, 10
GRI 409: Forced or Compulsory Labor 2016	Forced Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Pg. 43	SDGs 3 and 8
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management Approach | Material Topic | Universalization of Basic Sanitation | Biodiversity, Ecosystem Services and Water Security	Pg. 70 to 74	SDGs 6, 14, 15 UNGC 1, 6, 7, 8, 9

GRI 413: Local Communities 2016	Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	Pg. 41, 42, 71, 73	The detailed information for item i, ii, iii, iv, v, vi, vii, viii are not disclosed.	SDGs 6, 14, 15 UNGC 1, 6, 7, 8, 9	
	Local Communities	413-2	Operations with significant actual and potential negative impacts on local communities	Pg. 38 to 40, 73	The detailed information for item i, ii, iii are not disclosed.	SDGs 6, 14, 15 UNGC 1, 6, 7, 8, 9	
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management approach | Material topic: Ethics and integrity	Pg. 25 to 27		SDGs: 16, 17 UNGC: 1, 2, 10	
GRI 414: Supplier Social Assessment 2016	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	Pg. 30, 43	The detailed information for item a is not disclosed.	SDGs: 16, 17 UNGC: 1, 2, 10	
	Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	Pg. 30, 43	The detailed information for item a, b, c, d, e are not disclosed.	SDGs: 16, 17 UNGC: 1, 2, 10	
GRI 3: Material Topics 2021	Disclosures on material topics	3-3	Management Approach | Material Topic | Customer Relationship and Satisfaction | Engagement with Government Authorities, Granting Authorities and Regulatory Agencies	Pg. 36		SDGs 9, 16, 17 UNGC 1, 2, 8, 9, 10	
GRI 416: Customer Health and Safety 2016	Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	Pg. 28, 34, 72	The detailed information for item a is not disclosed.	SDGs 9, 16, 17 UNGC 1, 2, 8, 9, 10	
	Customer Health and Safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Pg. 28		SDGs 9, 16, 17 UNGC 1, 2, 8, 9, 10	
GRI 417: Marketing and Labeling 2016	Marketing and Labeling	417-1	Requirements for product and service information and labeling	Pg.35, 57, 58	The detailed information for item b is not disclosed.	SDGs 9, 16, 17 UNGC 1, 2, 8, 9, 10	

GRI 417: Marketing and Labeling 2016	Marketing and Labeling	417-2	Incidents of non-compliance concerning product and service information and labeling	Pg. 35, 57, 58	The detailed information for item b is not disclosed.	SDGs 9, 16, 17 UNGC 1, 2, 8, 9, 10	
GRI 418: Customer Privacy 2016	Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pg. 25, 39 Copasa is not aware of complaints filed by external parties or regulatory agencies related to breaches of customer privacy. In addition, there are no records of leaks, theft or loss of customer data at the Company. In 2025, no substantiated complaints concerning breaches of customer privacy were identified, nor were there substantiated occurrences of leaks, theft or loss of personal data.		SDGs 9, 16, 17 UNGC 1, 2, 8, 9, 10	
SASB Content	Energy Management	IF-WU-130a.1	Total energy consumed, percentage grid electricity, percentage renewable energy	Pg. 85, 86		SDGs 7, 13 UNGC 7, 8, 9	
	Distribution Network Efficiency	IF-WU-140a.1	Water pipe replacement rate	Pg. 12, 82, 83		SDGs 6 and 9 UNGC 7, 8, 9	
	Distribution Network Efficiency	IF-WU-140a.2	Volume of real non-revenue water losses	Pg. 82, 84, 88		SDGs 6 and 9 UNGC 7, 8, 9	
	Effluent Quality Management	IF-WU-140b.1	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations.	Pg. 74		SDGs 6 and 9 UNGC 7, 8, 9	

	Effluent Quality Management	IF-WU-140b.2	Discussion of strategies to manage effluents of emerging concern	Pg. 74		SDGs 6 and 9 UNGC 7, 8, 9	
	Water Affordability	IF-WU-240a.1	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	Pg. 36, 40, 81, 90		SDGs 6 UNGC 1, 6, 7, 8, 9	
	Water Affordability	IF-WU-240a.3	(1) Number of residential customer water disconnections for non-payment, (2) percentage of customers reconnected within 30 days	Pg. 93		SDGs 6 UNGC 1, 6, 7, 8, 9	
	Water Affordability	IF-WU-240a.4	Discussion of the impact of external factors on customer water affordability, including the economic conditions of the service territory	Pg. 73, 81	The content in the text addresses water security more than water affordability specifically.	SDGs 6 UNGC 1, 6, 7, 8, 9	
SASB Content	Drinking Water Quality	IF-WU-250a.2	Discussion of strategies to manage emerging contaminants in drinking water	Pg. 34, 72		SDGs 6 UNGC 1, 6, 7, 8, 9	
	End-Use Efficiency	IF-WU-420a.1	Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience	Pg. 12, 34		SDGs 6 and 9 UNGC 7, 8, 9	
	End-Use Efficiency	IF-WU-420a.2	Customer water savings from efficiency measures, by market	Pg. 82		SDGs 6 and 9 UNGC 7, 8, 9	
	Water Supply Resilience	IF-WU-440a.1	Total water sourced from regions with high or extremely high baseline water stress; percentage purchased from third parties	Pg. 73		SDGs 6 and 9 UNGC 7, 8, 9	

SASB Content	Water Supply Resilience	IF-WU-440a.3	Discussion of strategies to manage risks associated with the quality and availability of water resources	Pg. 73	SDGs 6 and 9 UNGC 7, 8, 9
	Network Resilience and Climate Change Impacts	IF-WU-450a.2	(1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered	Pg. 74, 76, 81, 84	SDGs 6 and 9 UNGC 7, 8, 9

Limited Independent Verification Statement

COMPANHIA DE SANEAMENTO DE MINAS GERAIS (COPASA) - PROCESS CODE: 48_2026

VERIFICATION TEAM: THIAGO MILAGRES

Companhia de Saneamento de Minas Gerais (COPASA) The company hired Instituto Totum to conduct an independent verification of

its 2025 Integrated Report.The information published in the report is the sole responsibility of Companhia de Saneamento de Minas

Gerais (COPASA). Instituto Totum responsibilities are limited to the activities described in this statement.

CONCLUSION: Based on the procedures carried out by the Instituto Totum and the evidence obtained, there was insufficient evidence to discredit the information contained in the 2025 Integrated Report of the Minas Gerais Sanitation Company (COPASA) as incorrect and in accordance with the Global Reporting Initiative (GRI) reference standard, specifically the "Compliant" option, encompassing elements of Integrated Reporting (IR) from the International Financial Reporting Standards (IFRS) Foundation and the Sustainability Accounting Standards Board (SASB).

SCOPE OF LIMITED ASSURANCE WORK

The scope and limits of the work are restricted to the verification of the 2025 Integrated Report, in accordance with the standards and principles of the Global Reporting Initiative – GRI (reference standard), with a view to the elements of Integrated Reporting (IR) and Sustainability Accounting Standards Board (SASB) indicators applicable to the sanitation sector, with the level of verification adopted being Limited. The Totum Institute did not perform any activity and did not express any conclusion that could be published outside the defined scope, for the period of compliance with the established reference standard (Period from January 1 to December 31, 2025). Attached to this Independent Limited Assurance Statement is the Checklist extracted from the Totum Indicator Verification System -STVI).

FACTUAL BASIS FOR THE CONCLUSION The Instituto Totum assessed the accuracy of the content and alignment of the report based on the requirements of the GRI Sustainability Reporting Standards 2021 and its contents: GRI 2 General Content 2021 and with the requirements of the specific standards GRI 200, GRI 300 and GRI 400, according to the material topics identified by the Companhia de Saneamento de Minas Gerais (COPASA), as well as the contents of the Meat,Poultry & Dairy Sustainable Industry standard, version 06-2023of the Sustainability Accounting Standards Board (SASB) andelements of Integrated Reporting (IR) of the InternationalFinancial Reporting Standards (IFRS) Foundation. Through the process described in this report. Planned andexecuted a limited assurance verification engagement, with the objective of minimizing the risks of non-detection of material errors in relation to the reference standard, including, but not limited to:

• Allocation of a qualified verification team with respect to thescope of work and reference standard;

• Conducting interviews with key personnel of the organizationto gain knowledge about the processes, systems and controlsused;

• Verification of data, information and documented records ofthe organization itself;

• Critical analysis of the verified evidence within the context of compliance with the reference standard;

• List of requested clarifications, observations and correctiveactions attached to this statement.The level of verification adopted was Limited, in accordance with the requirements of the cited reference standards, incorporated into the internal verification protocols of the Instituto Totum.

INHERENT LIMITATIONS The documentary audit work was based on sampling of existing data and information. The assurance provided by Instituto Totum is based on the premise that the data and information were provided by the client in good faith. There are inherent limitations to the limited verification process. The list of observations and notes made in the verification process is not intended to be a complete list of discrepancies in relation to the reference standard in the audited scope. Any items considered "compliant" based on sampling are not necessarily free from real or potential problems. The work performed in a verification with a limited confidence level varies in nature, timeframe, and is less extensive and in-depth than work performed in a verification with a reasonable confidence level. Instituto Totum planned and executed the work to obtain evidence considered sufficient to support its opinion, and the risk associated with this conclusion is reduced, but not reduced to the point of being very low. The report attests only to what was found within the analyzed sample. Instituto Totum expressly disclaims any liability for any decision by any person or organization based on this Independent Limited Assurance Report.

The following information was excluded from this verification:

• Activities outside the reported period;

• Accuracy of economic and financial data contained in this Report, extracted from financial statements, verified by independent auditors;

• Greenhouse Gas (GHG) emissions inventory, already verified by an independent audit.

INDEPENDENCE

Instituto Totum has internal policies and guidelines to ensure that the certification body itself, its verification team, and internal team are independent of the client's activities.

The team that conducted this verification has extensive knowledge in verifying information and systems involving environmental, social, health, safety, and ethical issues.

Corporate Information

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Environmental Development Management

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Credits

Copasa Coordination

Environmental Development Management

GRI Consulting
KeyAssociados

Writing and Review
KeyAssociados

Graphic Project and Design
KeyAssociados