



**BUREAU  
VERITAS**

# ***Bureau Veritas Certification - Brasil***

**RELIABILITY VERIFICATION**

**AEGEA**



SUMMARY

Summary

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## VERIFICATION STATEMENT - BUREAU VERITAS

Bureau Veritas Certification Brasil (Bureau Veritas) was contracted by AEGEA to conduct a Limited Verification regarding the reliability of data from the Key Performance Indicators (KPIs) defined by the Organization.

This verification was carried out by a multidisciplinary team, including verifiers with expertise in the environmental, social and corporate governance areas.

### CONCLUSION

Based on the verification carried out by us and the evidence obtained, we are of the opinion that the data that make up the two Key Performance Indicators (KPIs Diversity and Energy) defined by AEGEA are reliable.

We are of the opinion that the process flows analyzed, the traceability of the data and the reliability of the systems used to generate and consolidate the data associated with the KPIs, reflect the Organization's ability to present reliable results associated with the baselines analyzed.

At the end of the Verification process, a Detailed Report was generated and kept as a record in our internal database. This report shows the entire sample trail of data and information verified in the context of our analysis.

## 1. SCOPE OF WORK

The scope of the verification included the specific analysis of two Key Performance Indicators (KPIs), with an assessment of the reliability of the data used to define the baselines for each KPI.

The KPIs defined by AEGEA are listed below:

- Diversity - Women and Blacks (black and brown) in leadership positions (from CEO to managers);
- Energy - Total energy consumption in the processes of production and distribution of water, and in the processes of collection and treatment of sewage, divided by the total volume of water produced, and treated sewage.

The data and information provided, verified by our team, refer to the year 2024, with the baseline adopted by AEGEA being December 2021 (for both KPIs) and the baseline adopted by AEGEA is December 2021 (for both KPIs).

## 2. RESPONSIBILITIES OF AEGEA AND BUREAU VERITAS

Obtaining, calculation and presentation of the data are the sole responsibility of AEGEA management. Bureau Veritas is responsible for providing an independent opinion to AEGEA in accordance with the scope of work defined in this statement.

## 3. METHODOLOGY, LIMITATIONS AND EXCLUSIONS

Verification took place through documentary analysis and interviews with those responsible for the information. The following technical analyses were carried out:

1. Process flow associated with each KPI;
2. Traceability of data that make up KPIs;
3. Reliability of the systems and any instruments involved in generating and consolidating data associated with KPIs.

The verification level adopted was Limited, in accordance with the requirements of the ISAE 30001 standard, incorporated into Bureau Veritas' internal verification protocols.

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

The analyses performed **do not** cover:

- Goals associated with KPIs;
- Accuracy of data over time (future analysis);
- Target ambition for the analyzed KPIs.

## 4. TECHNICAL OPINION ON KPIs

### 4.1 Diversity

- We found that the KPI refers to the number of women and the number of black people in leadership positions (from CEO to managers).
- We found that the database of women and black people in the Organization is extracted automatically from the ADP System software, which guarantees the reliability of the data. Additionally, we have verified that the HR department extracts the data from the system and provides it to the KPI sponsor area for management and decision-making.
- We found that this data is entered into the ADP system through digital forms produced by the TECFY system and filled out directly by the hired employee.
- We found that in the database for calculating the KPI, in the censuses carried out from 2020 onwards, black and brown self-declarations were collected (making up the black race), while in the 2019 census, brown or black self-declarations were collected (race and skin color).
- We found that targets have already been set for 2030. We also verified the existence of action plans to achieve targets for this KPI. These include measures to attract and select black people and women, as well as programs to develop and create female and black talent within the Organization.
- We have found that the number of women and black people in leadership positions has been increasing over the years at AEGEA. As a reference, we can mention the last three years when, in December 2024, there were 450 employees in leadership positions, of which 161 were



women and 97 were black. In December 2023, the number of employees in leadership positions was 391. Of this total, 125 were women and 80 were black. In December 2022, there were 231 employees in leadership positions. Of this total, there were 82 women and 47 black people (brown and black).

- We also note as support for the established action plan, the Program called (Respeito dá o Tom & ID\_BR e a Academia AEGEA).
- We found that the data used to compose the indicator refers to the voluntary declaration made by employees when they are hired, and is removed from the database at the time of their dismissal. We also found that the information is monitored monthly.

#### 4.2 Energy

- We found that the KPI consists of the total energy consumption in the water production and distribution processes, and in the sewage collection and treatment processes, divided by the total volume of water produced and sewage treated.
- We note that the database of the volume of water produced and imported (in m<sup>3</sup>) is extracted from the COGNUS System (budget planning and control system), which receives this data automatically from each Operating Unit, via the computer network, which guarantees the reliability of the data.
- We also found that energy consumption invoices are entered into the VIRIDIS system by employees who perform this control.
- We found that targets have already been set for 2030. We also verified that there are action plans to achieve targets for this KPI. These include increasing operational efficiency; implementing new technologies; reducing water losses through the use of innovative technologies for leak detection, including specific software and equipment, such as geophones; promoting campaigns and programs for conscious water consumption; and increasing inspections.
- We found that AEGEA's energy consumption (measured in kWh/m<sup>3</sup>) over the last three years was 0.37 in 2024; 0.35 in 2023; and 0.38 in 2022.

## 5. DECLARATION OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas is an independent professional services company specializing in Quality, Environmental and Sustainability management systems, among others, with over 185 years of experience in independent verification services.

Bureau Veritas has a quality management system, certified by a third party, according to which it maintains documented policies and procedures for compliance with ethical, professional and legal requirements.

The verification team has no connection with AEGEA and conducts this verification independently.

Bureau Veritas has implemented and applies a Code of Ethics throughout its business to ensure that its employees maintain the highest standards of ethics, integrity, objectivity, confidentiality and competence/professional behavior in their daily activities.

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