



Type:
Institutional Policy
Title:
Sustainability and Climate Change Policy

Organizational Instrument

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Approved by:

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Related Areas (Coverage):

SABESP; SUBSIDIARIES

Processes:

1. OBJECTIVES

This Policy aims to establish guidelines to be observed by Sabesp and its subsidiaries in incorporating environmental, social, and economic aspects into the business strategy, including:

- 1.1. Establish the guidelines to be observed by Sabesp and its subsidiaries, focusing on the incorporation of environmental, social, and economic aspects into the business strategy;
- 1.2. Establish guidelines for identifying material topics that may impact the Company's value and reputation;
- 1.3. Promote the adoption of high socio-environmental standards - in order to foster continuous improvement of processes, products, and services - considering regulatory standards and current legislation, the Sustainable Development Goals (SDGs), and other applicable standards for the Company; and
- 1.4. Establish premises for the Company's actions, with the purpose of preventing and minimizing risks and negative impacts and enhancing positive impacts for people, communities, and the planet, generating social, environmental, and economic value.

2. GUIDELINES

2.1. Universalization

- 2.1.1. Sabesp is committed to the universalization of sanitation — full and equal access to treated water and sewage collection and treatment for the entire population. This mission goes beyond infrastructure: it involves caring for people and the environment with responsibility and a forward-looking vision. On the path to universalization, Sabesp is guided by three core commitments:
 - a) protect and efficiently manage natural resources, ensuring their responsible use and reducing environmental impacts;
 - b) cultivate healthy and sustainable relationships with its stakeholders, listening, engaging in dialogue, building solutions in partnership, and seeking positive impact for its customers and society; and
 - c) strengthen water security and resilience, preparing systems to face climate challenges and ensure continuous and high-quality supply.



2.2. Water Security and Resilience

2.2.1. Efficient Management of Water Use:

- a) Sabesp is committed to ensuring the quality and regularity of water supply by effectively managing the water resources under its responsibility, aiming to achieve a balanced relationship between water supply and demand in the short, medium, and long term.
 - i. In supply management, Sabesp plans the execution of its infrastructure, seeking to adopt new water sources such as reuse and innovative solutions to address scarcity, especially in large urban centers. To strengthen this infrastructure, the Company adopts an adaptive management approach, allowing greater resilience in the face of extreme climate events.
 - ii. In demand management, Sabesp operates the systems aiming for operational efficiency, loss reduction, and continuously raising public awareness to promote the rational use of water.
- b) The planning, criteria, and set of actions for water security and resilience in the face of extreme events and climate change shall be specified in dedicated instruments.

2.3. Protection and efficient management of natural resources

2.3.1. For Sabesp, the protection and efficient management of natural resources are essential for the sustainability of its operations and for the preservation of ecosystems that ensure the availability of water and soil and sustain biodiversity. The company is committed to using natural resources responsibly, promoting their conservation and recovery, and adopting practices that reduce impacts and waste, thereby ensuring environmental balance and quality of life for present and future generations.

2.3.2. Protection and efficient use of natural resources

- a) promote the rational use of water resources, seeking initiatives to reduce their use in operational and administrative facilities as well as losses in production and distribution processes;
- b) raise awareness about the rational consumption of water;
- c) adopt preventive contingency plans to mitigate negative impacts and operational and structural risks;

- d) monitor the types and quantities of waste generated, seeking to identify opportunities to minimize environmental impacts, in accordance with Institutional Policies and through the adoption of actions in operational processes, with the reduction of GHG emissions and optimization of energy efficiency; technological routes based on circular economy concepts; as well as the implementation of sustainable practices in the management of environmentally appropriate disposal;
- e) map operations that present risks of soil degradation and implement mitigation initiatives;
- f) assess the significant impacts of its activities on biodiversity and ecosystems;
- g) carry out biodiversity and natural resource management within its operations, focusing on the restoration and conservation of habitats of high relevance to ecosystems;
- h) promote actions for education and mobilization of society for environmental protection, aiming at the preservation of water sources and the appreciation of sewage treatment; and
- i) foster Research, Development, and Innovation aligned with sustainability guidelines.

2.3.3. Addressing Climate Change:

- a) promote actions for adaptation to global climate change, aiming at operational resilience and ensuring water security;
- b) manage and reduce GHG emissions and other polluting gases, analyze and implement mitigation and compensation measures for these emissions, as well as evaluate the establishment of commitments and targets;
- c) periodically report GHG emissions based on best international practices and in accordance with applicable regulations, in addition to encouraging and supporting its supply chain to adapt to the impacts of climate change, promoting cooperation with suppliers to reduce GHG emissions and improve climate resilience; and
- d) analyze the risks, opportunities, and real and potential impacts related to climate change for the business and implement initiatives to address resulting issues, fostering proactive and innovative solutions.

2.4. Healthy and Sustainable Relationship with Relevant Stakeholders

2.4.1. Working conditions and positive engagement with communities:

- a) promote dignity and well-being;
- b) combat discrimination and promote diversity, equity, and inclusion;
- c) promote interventions in surrounding communities as a way to mitigate local needs; and
- d) develop programs that encourage the conscious and efficient use of water.

2.4.2. Social impact:

- a) support initiatives and/or opportunities from local suppliers to contribute to the supply chain; and
- b) establish relationships with surrounding communities, aiming to communicate in advance the occurrence of critical events and changes in the operational structure.

2.4.3. Inclusive and Sustainable Management

- a) continuously identify and assess the positive and negative impacts of the organization on the environment, people, the economy, or human rights;
- b) promote diversity within governance bodies;
- c) establish practices to ensure the appointment of members of governance bodies based on professional capacity and promote periodic performance evaluations;
- d) establish a framework to support the sustainable raising of financial resources, aligned with international principles of sustainable finance and applicable regulations;
- e) create a program aimed at encouraging service providers and strategic suppliers to adopt sustainable practices and manage the social and environmental risks of the services provided; and
- f) communicate socio-environmental and financial performance to internal and external audiences through the Sustainability Report, in compliance with legal regulations and the Novo Mercado Regulation of B3.



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2.5. Final Provisions:

- 2.5.1. It is the responsibility of the Company's Board of Directors to approve this Policy whenever necessary, upon considering the opinion of the Sustainability and Corporate Responsibility Committee.
- 2.5.2. The Institutional Policy for Corporate Risk Management aims to guide the company in the practice of risk assessment within the corporate environment, including climate risks, and to contribute to the improvement of governance, business planning, and the preservation and creation of value for the company.
- 2.5.3. This Policy shall be reviewed at least every three (3) years or whenever necessary in order to keep its content up to date.

3. REFERENCES

3.1. This Policy is based on market best practices, applicable legislation, and the Company's internal normative documents that support its implementation and application. References include:

- Sabesp's Bylaws;
- Sabesp's Code of Conduct and Integrity;
- Sabesp's Institutional Policies;
- Federal Law No. 6,404/1976;
- Novo Mercado Regulation of B3 S.A. – Brasil, Bolsa, Balcão;
- Resolutions of the Brazilian Securities and Exchange Commission (CVM);
- Resolutions of the Securities and Exchange Commission - (SEC);
- Federal Law No. 11,445/2007 (Basic Sanitation Legal Framework);
- Sustainable Development Goals - (SDGs); and
- Global Reporting Initiative - (GRI).