

2025

Annual Sustainability Report



SUM MA RY



1 Presentation



2 Saneago



3 Corporate
governance



4 Relationship
management



5 Environment



6 Economic and
operational performance



7 Appendices



Navigable
summary



SANEAGO



Navigable
summary

Presentation

1

- About the Report.....4
- Message from the State Government ...5
- Message from the chair of the Board of Directors6
- Message from the chief executive officer ...8
- 2025 highlights10
- Recognition and certifications11

About the Report

GRI 2-2, 2-3, 2-5, 2-14

This is the ninth edition of Saneamento de Goiás S.A. (Saneago)'s Annual Sustainability Report. It presents topics related to the financial, people, and ecosystem dimensions over the fiscal year from January 1st to December 31, 2025.

This Report outlines the Company's strategies, guidelines, and policies for creating value, as well as its economic, social, and environmental results, in addition to the main challenges and opportunities it faced during the period.

The Report was prepared in accordance with information disclosure best practices, including the international methodologies of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), aligned with the United Nations Global Compact principles and Sustainable Development Goals (SDGs).

The document was prepared based on contributions from several Saneago areas, reviewed and approved by the Executive Board and by the Board of Directors. The process was formally minuted and published on the Company's Investor Relations website.

The content hereof presents the Company's value creation strategies, guidelines, and policies, in addition to its economic, social, and environmental results, and the main challenges and opportunities faced during the period.

This Report does not include information on entities in which Saneago holds control, interests (such as subsidiaries, joint ventures, and affiliates), or minority interests. For clarification purposes, the Company holds only investment stakes in entities over which it does not exercise significant influence.

The Company can be contacted through the following channels:

 **Website:**
ri.saneago.com.br

 **Email:**
supla@saneago.com.br

 **Telephone:**
(+55 62) 3243-3189



Ronaldo Caiado
Goiás state governor

Message from the State Government

I write to you today not merely as a governor ending his tenure but as someone who has worked tirelessly to elevate Saneago to a benchmark level of service excellence. Since I took office in 2019, I have been committed to recovering Goiás, getting the state's finances in order, and working hard — with responsibility and respect for public funds — to improve the lives of the state's 7 million residents. Saneago has been essential in this process.

The same company that once made newspaper headlines due to embezzlement and corruption scandals is now a benchmark of competence. Saneago is one of Brazil's best sanitation companies, standing out for its high treated water coverage ratio (98.31%), and has made significant progress in sanitary sewage network (75.09% coverage). It operates with a surplus and has a direct impact on public health, the economy, and the environment.

This Sustainability Report provides an overview of this progress, presenting facts and figures that demonstrate the evolution achieved by this state-owned company. It offers a detailed account of the Company's economic, financial, and social and environmental performance throughout 2025. Once again, it is clear: guided by the principles of

transparency, efficiency, ethics, and sustainability, Saneago fulfills its mission of promoting quality of life across all regions, from the smallest to the largest municipalities.

This progress is also evidenced by external recognition. For the third consecutive year, Saneago received the Casos de Sucesso (Successful Cases) Award, presented by the Trata Brasil Institute, when Goiânia took first place, honored in the category "Highlights of the 2025 Sanitation Ranking with a focus on state capitals." At the 2025 National Sanitation Quality Award (PNQS, in Portuguese), known as the "Oscars of Sanitation", Saneago stood out with four trophies, two recognitions, and seven finalist cases.

This reflects the priority status with which Saneago is treated by the Government of Goiás, putting the population first. After all, this company belongs to the population of Goiás, for its tradition and importance. And it will remain like that. I say it once again: We have saved Saneago and restored its creditability so that it can fulfill its public mission. A strong Saneago is a synonym for development and dignity for the people of Goiás. This is what we have been doing for the past seven years. This is what Goiás deserves.

Message from the chair of the Board of Directors

GRI 2-22

In 2025, Saneamento de Goiás S.A. (Saneago) made consistent progress in strengthening its governance, reinforcing strategic discipline, and preparing for the structural challenges of the sanitation sector. The Board of Directors acted diligently in overseeing corporate guidelines, assessing risks and opportunities, and approving key initiatives to ensure the Company's longevity and the creation of public value.

The Board of Directors acts diligently to oversee corporate guidelines, assess risks and opportunities, and approve initiatives that are essential for creating value.

The period was marked by the approval of a new Strategic Plan for 2026–2030, designed to ensure universal access to water and sanitation services in the state of Goiás, in line with the New Legal Framework for Basic Sanitation. The investment portfolio associated with this cycle reflects the priority given to infrastructure expansion, increased operational efficiency, and the Company's financial sustainability — key elements to ensure the continuity and quality of services provided to the population.

The Board also monitored the progress of Public-Private Partnerships and other institutional cooperation models, understanding that the scale of the required investments demands structured solutions, robust governance, and high technical standards. In this context, transparency, integrity, and regulatory compliance re-

mained guiding principles for strategic decision-making.

Another relevant aspect was the strengthening of ESG practices, increasingly embedded in corporate strategy and risk management mechanisms. The Company advanced in consolidating policies, structuring indicators, and enhancing transparency, aligning its operations with leading national and international reporting and sustainability standards.

The Board of Directors continued to focus on water security, operational resilience in the face of climate change, and technological innovation as drivers of efficiency and service continuity. These topics are essential to ensure Saneago's ability to serve a growing population, distributed across a vast and diverse territory, with quality and reliability.



Paulo Rogério Bragatto Battiston
Chair of the Board of Directors

It is also important to highlight the Company's commitment to public and social responsibility. Universal access to water and sanitation is not only a regulatory goal but also a key instrument for promoting health, dignity, and the sustainable economic development of the communities it serves.

The results achieved in 2025 reflect the efforts of employees, the Executive Board, and all institutional partners and shareholders, particularly the controlling shareholder, which remains committed to keeping Saneago public and competitive. The Board of Directors expresses its appreciation for these contributions

and reaffirms its commitment to the responsible, ethical, and transparent management of the Company.

We will continue working to ensure that Saneago remains a benchmark in management, efficiency, and sustainability in the sanitation sector, contributing deci-

sively to improving the quality of life of the population of Goiás.

Paulo Rogério Bragatto Battiston
Chair of the Board of Directors



Facade of Saneago's Head Office



Ricardo Soavinski
Chief Executive Officer

Message from the chief executive officer

Without water, there can be no health, development, or quality of life. That is why water security and the preservation of the natural resources that sustain our water supply play a central role in our strategy.

This is the eighth year that I sign Saneago's Sustainability Report and I do so very proud of the results achieved throughout this journey. Sanitation is an essential pillar of social, economic, and environmental development. At Saneago, this understanding has become even more critical in light of the challenges related to water security, environmental sustainability, and universal access to services.

In recent years, the Company has undergone a consistent process of institutional development, with advances in its corporate governance framework, the strengthening of control mechanisms, and the expansion of planning and

investment capacity. The enhancement of integrity, compliance, risk management, and strategic planning policies reinforces our commitment to responsible, transparent management aligned with best practices.

At the same time, we have advanced in consolidating our sustainability agenda. We recognize that without water there is no health, development, or quality of life. For this reason, water security and the preservation of the natural resources play a central role in our strategy. In this context, Saneago, which already develops initiatives and projects focused on the restoration and conservation of water sources, expanded these efforts in 2025 with the launch of

the Agroforestry Program for Water and Food Security (PASHA, in Portuguese). PASHA promotes the implementation of agroforestry systems, soil and water conservation initiatives, individual sanitation solutions, and environmental education activities on family farming properties located in water basins of strategic interest to the Company.

In addition, since 2020, Saneago has prepared its greenhouse gas emissions inventories, an important step to understand our impacts and guide mitigation strategies. The Company has also been preparing to incorporate new international climate and sustainability disclosure standards, with progress in aligning with IFRS S1 and IFRS S2, issued by the International Sustainability Standards Board (ISSB) and adopted in

Brazil through pronouncements CBPS S1 and CBPS S2.

These efforts have delivered tangible results. In 2025, investments totaled BRL 1.08 billion, 38% more than in the previous year. Access to treated water already reaches 98.31% of the population across the 223 municipalities in which we operate, an indicator very close to the universal access target established under the New Legal Framework for Basic Sanitation. In wastewater services, coverage reached 75.09% of the customers served by the Company. It is also important to highlight the progress in operational efficiency, with Saneago achieving a loss ratio of 21.85% in the state of Goiás and 12.36% in the municipality of Goiânia, reflecting ongoing investments and efforts to reduce waste and improve the management of water supply systems.

For us, however, universal access goes beyond a regulatory target. It is a matter of public health, human dignity, and quality of life.

In line with this commitment, Saneago advanced in structuring one of the most significant infrastructure projects currently underway in the State of Goiás: the publication of the public notice for the auction of Public-Private Partnership agreements aimed at achieving universal access to wastewater services across the three basic sanitation microregions. The project is being developed over the past two years by the Goiás State Department of Infrastructure (Seinfra), in partnership with Saneago, and structured by the Brazilian Development Bank (BNDES both acronyms in Portuguese).

This Sustainability Report presents the progress, challenges, and commitments guiding this journey. More than reporting results, it reaffirms Saneago's commitment to ensuring that the expansion of sanitation services in Goiás takes place in an environmentally responsible, socially equitable, and economically feasible manner, promoting universal access to services for the entire population, with ongoing attention to water security and sustainable development.

Ricardo Soavinski
Chief Executive Officer



Saneago Head Office sign

2025 highlights



81%

success rate in the execution of concession agreements for 152 state programs focused on universal access to water and sanitation.



More than 750,000

water meters procured.



Water Treatment Plants (WTPs)

30 WTPs under automated operation.

17 WTPs in the conception phase.



Wastewater Treatment Plants (WWTPs)

2 works completed.

Start of secondary treatment at the Goiânia WWTP.

95

metallic reservoirs installed across 69 municipalities.



2.23 %

default rate.

Digital services

online account registration and new call center.

Recognition and certifications

2025 National Sanitation Quality Award (PNQS in Portuguese): considered the most important recognition in Brazil's sanitation industry. The Company won six awards in the Best Companies in Environmental Sanitation Management (AMEGSA, in Portuguese) category, of which four are trophies and two are highlights in management, as follows:



Quíron ESG Gold Trophy (Level II):
inhumas and Ceres Districts



Quíron ESG Bronze Trophy:
Countryside Operations
Superintendency and Rio Verde District



Management highlight:
regional service departments of
Porangatu and Morrinhos

In addition to the awards, seven cases were selected to be presented at the PNQS's Benchmarking Seminar held from November 25 to 27, 2025, in Campinas (SP). Two cases were finalists, namely:

- **Department of Support to Construction Work Procurement** – Event chain diagram for sanitation works contracts;
- **Inhumas District** – Improvements in the Inhumas District's commercial operations.

IGS Category – Innovation in Environmental Sanitation Management

- **Department of Support to Construction Work Procurement** – Event chain diagram for sanitation works contracts;
- **Communications and Marketing Superintendence** – Live: follow an intervention in the water supply system;
- **Inhumas District** – Improvements in the Inhumas District's commercial operations;
- **Planaltina District** – Inclusive and people-centered leadership.

PEOS Category – Operational Efficiency in Environmental Sanitation

- **Ceres District** – Management for Reducing Blockages in the Wastewater Collection Network (Gorce, in Portuguese);
- **Uruaçu District** – Automation of the Uruaçu's WTP – Precision and Sustainability;
- **Inhumas Regional Management** – Automated dosing of chemicals at the Brazabrantes WTP.

Public Compliance Program (PCP) 2025 Awards Ceremony

The Company was recognized at the awards ceremony held by the Office of the Comptroller General of the State of Goiás (CGE-GO in Portuguese), which acknowledges best practices in ombudsman services, transparency, ethics, and institutional responsibility:

- Transparency Excellence Award;
- Three Diamond certifications;
- One Gold certification.

Risk Rating — Moody's Local assigned a AAA.br rating to the Company's 13th debenture issuance, indicating a strong capacity to meet its financial obligations.

6th Rede Governança Brasil Award — The Company was recognized for excellence in its governance practices.



6th - Rede Governança Brasil Award

Saneago

2

Who we are.....	14
Where we are	15
Our commitment.....	16
Strategic plan	18
Materiality.....	25

Who we are

GRI 2-1, 2-6

Saneamento de Goiás S.A. (Saneago) is a Mixed-Capital Company. Since 2001, it is registered as Publicly Held Company with the Brazilian Securities and Exchange Commission (CVM) for trading on the over-the-counter market of debentures not convertible into shares. Created by [State Law 6,680](#), of July 13, 1967, Saneago has the Government of the State of Goiás as its majority shareholder.

The Company operates basic sanitation utility services, mainly focused on treated water supply and wastewater treatment services — legislation also allows for urban cleaning and solid waste management as well as urban stormwater drainage and management services.

The Company operates through concession or associated management, in public and private systems. The Company currently operates in 223 of the 246 municipalities in the state of Goiás. Nonetheless, its Bylaws authorize operating across Brazil and abroad.



Governor Mauro Borges Teixeira's Production System

Where we are

GRI 2-6

Saneago provides water supply and wastewater collection and/or treatment services, as well as other complementary basic sanitation services, to residential, commercial, industrial, and public customers, covering 90.6% of the entire state of Goiás.

**98.31%**

Water supply coverage

**75.09%**

Wastewater service

Water supply

Population served:

6.2 million people

Service index:

98.31%

Billed volume:

336,119,000 m³

Active water connections:

2,573

Network length:

36,097 km

Water Treatment Plants (WTPs):

219

Reservoirs:

1,959

Deep tube wells:

1,537

Wastewater services

Population served:

4.8 million people

Service index (treated):

94.90%

Service index:

75.09%

Billed volume:

223,201,000 m³

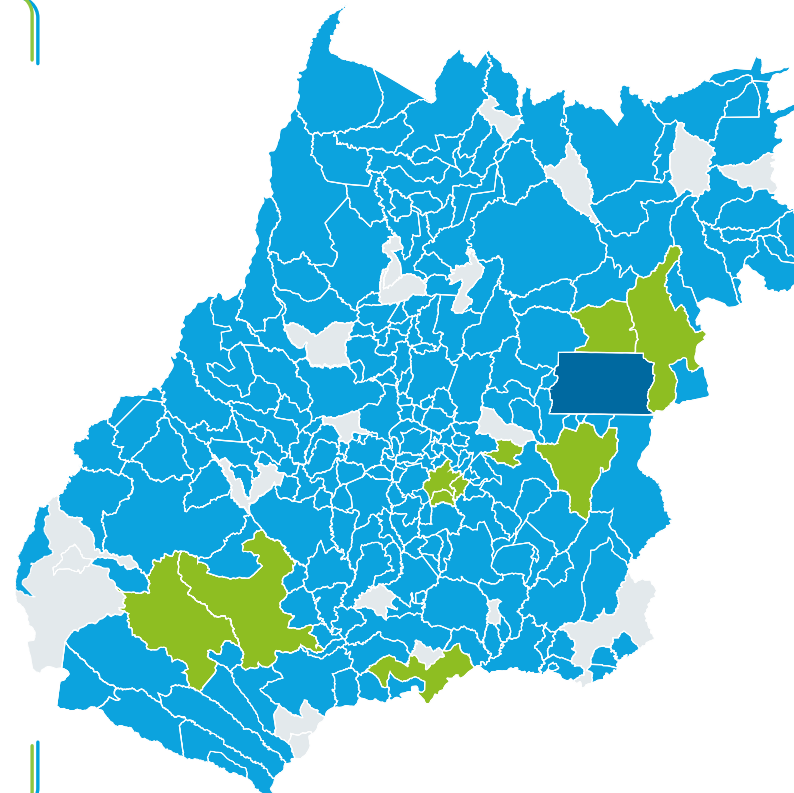
Active sewer connections:

1,587

Network length:

17,543 km

Wastewater Treatment Plants (WWTPs):

84 Top 10 contracts Served by Saneago Federal District Not served by Saneago (served by municipal authorities) - 5% of the population

Our commitment

GRI 2-23, 2-24, 2-28

The Company's main commitment is to provide universal access to quality treated water and sanitation services in the cities where it operates in the state of Goiás, in line with the Legal Framework for Sanitation (Law 14,026/2020), which sets targets of 99% of the population having access to drinking water and 90% having access to collected and treated wastewater by 2033, as well as Sustainable Development Goal 6 (SDG 6), which aims to ensure availability and sustainable management of water and sanitation for all.

The Company operates focused on enhancing efficiency and steering its business with excellence, also contributing to the development of its ecosystem. To support this direction, it is part of important sector entities, such as the Brazilian Association of Sanitary and Environmental Engineering (Abes), the Brazilian Association of State Sanitation Companies (Aesbe all acronyms in Portuguese), and Trata Brasil Institute.

Furthermore, we are committed to the UN Global Compact, by committing to its ten principles and joining the +Water Movement, aimed at contributing to universal access to water and sanitation by 2033 and the promotion of water security by 2030, through the reforestation of 50% of the critical areas responsible for natural water production.

These goals are embedded in our Strategic Plan, especially in projects for expanding water supply services and developing Public-Private Partnerships (PPPs) aimed at universal access to wastewater services. As regards the recovery of critical areas responsible for water production, it is important to note the Agroforestry Program for Water and Food Security (PASHA in Portuguese). Coordinated by the Company, the initiative focuses on preserving water sources and strengthening family agriculture across the state.

To support the implementation of these commitments and ensure they are integrated to corporate management, we established the Sustainability Department in November 2025, reporting directly to the Integrated Planning Superintendency (Supla in Portuguese). The department oversees and monitors the integration of these commitments, with a strategic approach to managing environmental and climate-related aspects and supporting projects and initiatives aimed at sustainable funding and the promotion of practices aligned with the triple bottom line.

The Company channels its efforts to different stakeholder groups, including the population served, employees, customers, suppliers, and regulatory bodies, as well as vulnerable groups, such as farmers in sensitive areas.

Saneago communicates its commitments through integrated channels such as its in-

tranet, corporate reports, and institutional website, complemented by social media and social and environmental campaigns. The Company's commitment to the Global Compact and the +Water Movement is disclosed to both internal and external audiences, ensuring transparency and awareness to stakeholders.



Universal access to water and sanitation is Saneago's goal, pursued through enhanced efficiency and excellence in business management.



Anápolis WTP inauguration

Governance realignment

In 2025, the Saneago *Sustentável* Program, coordinated by the Sustainability Committee, gained new momentum and made significant progress in delivering results. The initiative, created to decentralize sustainability management and encourage the development of projects across the Company's various departments, saw the completion of 10 projects, representing a significant improvement over 2024, when only 3 projects were completed. This result highlights the strengthening of Saneago's culture of sustainability and the growing engagement

of its departments in implementing initiatives aligned with ESG principles. Performance was driven by a shift in governance and closer monitoring with the responsible superintendencies, supported by strengthened communication, the resumption of monitoring, and greater clarity regarding goals and continuation criteria.

During the period, the [Investor Relations department](#) completed the implementation of the ["Sustainability" section](#) on its website, making public how Saneago manages this

topic. The "Overview" section presents the Company's sustainability commitment; the "Dashboard" provides updated data on social and environmental (ESG) indicators and ongoing initiatives; the "Sustainability Report" section offers links to the Company's reports; and the ["Actions and Projects" section](#) details its sustainability initiatives.

During the year, the Company also implemented VLIBRAS, a solution that automatically translates content into Brazilian Sign Language (Libras in Portuguese), benefiting

users with hearing impairments. This accessibility and inclusion [tool](#) reinforces Saneago's commitment to diversity and to democratizing access to information.

The Company also adopted a pragmatic approach to increase the effectiveness of its portfolio: Projects that were no longer feasible could be formally discontinued and replaced with new proposals aligned with the current context and priorities, thus reducing stagnation and enabling deliveries throughout the year.

Strategic plan

Saneago's Board of Directors approved the new Strategic Plan for the 2026–2030 cycle, which sets an investment portfolio (Capex) of around BRL 5.8 billion in its Business Plan. Under the approved plan, investments sanitary sewer services (SES, in Portuguese), including amounts related to public-private partnerships, are expected to total just under BRL 2.1 billion in Capex from 2026 to 2030. Within this same category, Saneago plans to invest a total of BRL 280.7 million in 2026 alone.

Investments in water supply services (SAA, in Portuguese) are expected to reach BRL 3.3 billion over the period. In addition, the total amount of BRL 357 million allocated to other investments primarily refers to actions supporting basic infrastructure, reducing water losses, and improving system performance.

The overall investment plan is aimed at enabling the Company to achieve universal access to the systems, increase service coverage rates, and ensure the long-term sustainability of the business.

Towards the future

Saneago's Strategic Plan aims to take steps forward towards the future. The new 2026–2030 cycle was developed in December as the result of a period of deep change, which included the organization of direct service provision by Saneago in three microregions in the state of Goiás and the unification of contractual maturity in 2049 across the 223 municipalities served, in addition to carrying out PPP studies and significant investments in process improvement, governance, and loss reduction.

Additional principles were included in this cycle, namely:

- Commitment to public interest and the common good;
- Efficient management of public resources;
- Accountability and institutional responsibility;
- Justice and equity in serving the population;
- Technical approach, based on evidence and data.

The 2026–2030 Plan was developed in four stages:



1. Reassessment of the Long-Term Strategy
All employees were invited to contribute through an electronic questionnaire to support the development of a strategic diagnosis that reassessed the Company's situation and the market environment. This stage was conducted using a SWOT matrix, which outlines the main variables affecting the Company's strategy, based on its strengths and weaknesses, as well as the opportunities and threats identified.



2. Request for information and input
The Company's various areas contributed by identifying key assumptions, preparing the budget, and developing the investment plan.



3. Definition of indicators and targets
After reaffirming its Mission, Vision, and corporate Values, the Company established clear goals and defined structuring projects for the period.



4. Validation
The new plan was approved by Senior Management, including the Executive Board and the Board of Directors.

Strategic map

GRI 2-12

The new long-term cycle of the Strategic Plan reaffirmed the Strategic Map from the previous period, reflecting commitments to service efficiency, the appreciation of each employee, and a sustainable future, particularly under the central theme of “how to leverage Saneago’s business through ESG?,” while maintaining alignment with the priority SDGs.

Saneago Strategic Map 2026–2030



Mission

To promote quality of life by ensuring universal access to water and wastewater services, without distinction, in an efficient and sustainable manner.



Vision

By 2033, to be recognized as the best option in providing water and sewage services, becoming a benchmark in operational management and innovation.



Values

- Customer satisfaction
- excellence in service delivery
- social and environmental responsibility
- innovation
- ethics and transparency.

RESULTS



S

Social

To seek the universalization of water and sewage services.

G

Financial

To ensure the Company's growth in economic and financial terms.

E

Environmental

To promote water security and contribute to the preservation of the environment.

STAKEHOLDERS



S

Increase the customer base.

S

To ensure user satisfaction.

E G

To fulfill obligations to municipalities and microregions.

E

Expand the range of products and services offered.

INTERNAL PROCESSES



E S

To perform with excellence in the provision of services.

E

Use natural resources wisely

S

To make customer service easier.

S

Accelerate the expansion of services

E S

To invest in the existing systems.

FACILITATORS



E S G

To promote a culture of innovation.

S G

To engage the technical staff in the Company's commitment.

G

To perpetuate corporate governance.

Strategic Principles



Commitment to the public interest and the common good



Efficiency in the management of public resources



Accountability and responsibility



Justice and equity in serving the public



Technical, evidence-based, and data-driven approaches

PERSPECTIVES:



Environmental



Social



Governmental



SUSTAINABLE DEVELOPMENT GOALS



1 NO POVERTY



3 GOOD HEALTH AND WELL-BEING



4 QUALITY EDUCATION



6 CLEAN WATER AND SANITATION



10 REDUCED INEQUALITIES



16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Indicators and targets

To monitor the progress of this planning cycle, the Company has defined new indicators and targets for each strategic goal — Action Plans must be developed and monitored in cases where a specific indicator or target has not yet been established. In this edition, metrics and targets were structured across five perspectives: financial, market, processes, people, and social and environmental.

The Strategic Map has been developed based on the Balanced Scorecard (BSC) methodology, which was adapted to the Triple Bottom Line, and the results of its strategic indicators are disclosed in monthly reports. The metrics can also be accessed on the intranet, in the “Management Indicators System” section.



Scenarios considered in the Business Plan

A key element of the Company's strategy, the Business Plan is an analytical tool that enables Saneago to assess different scenarios based on the strategies under development, translating its goals, targets, and initiatives into financial projections and supporting Senior Management decision-making.

The data used to build the Plan are provided by Saneago's business units and include projections for customer base growth, Capex and Opex estimates, an updated budget incorporating the expected impacts of the Tax Reform, payroll projections, and the terms of contracted financing.

Indicator

2026

2027

2028

2029

2030

Seek universal access to water and wastewater services

Water supply services ¹	95.07%	95.30%	96.09%	96.71%	97.23%
Wastewater services ¹	64.58%	67.79%	73.12%	78.60%	82.12%

Ensure the Company's economic and financial growth

Increase in real net revenue	0.14%	2.86%	4.71%	4.87%	3.63%
Default	2.85%	2.70%	2.55%	2.40%	2.40%
Adjusted Ebitda margin	31.81%	32.54%	33.80%	35.24%	36.23%
Adjusted Exploration Expense Margin	71.12%	70.14%	68.99%	68.23%	67.90%

Promote water security and contribute to preserving the environment

Basin recovery index (ha)	470	490	500	550	550
---------------------------	-----	-----	-----	-----	-----

Increase the customer base

Number of active households (water + wastewater) (un)	4,653,807	4,826,364	5,078,181	5,345,224	5,557,871
---	-----------	-----------	-----------	-----------	-----------

Ensure User Satisfaction

Customer satisfaction	82%	83%	84%	85%	86%
-----------------------	-----	-----	-----	-----	-----

¹ The indicators were updated based on the methodology set forth in ANA Reference Standard 08 (NR 08) and the 2022 Census.



Construction projects - New Anápolis WTP

Indicator	2026	2027	2028	2029	2030
Comply with municipal and microregional obligations					
Granting authority confidence level	82%	83%	84%	85%	86%
Compliance with contract conditions (CP, CC and PD)	100%	100%	100%	100%	100%
Expand the products and services offered					
Be monitored through action plans					
Provide excellent services					
Q factor (un)	0	0	0	0	0
Treated effluent quality index (Ad.)	95.75	95.75	95.75	95.75	95.75
Water quality index (Ad.)	95	95	95	95	95
Rationally use natural resources					
Distribution water loss index	23.50%	23.00%	22.50%	22.00%	22.00%
Environmentally appropriate disposal of wastewater sludge produced	98.00%	98.00%	98.00%	98.00%	98.00%
Reach of social and environmental education initiatives	20.40%	21.00%	21.60%	22.20%	22.80%
Facilitate customer service					
Customer service digitalization	85%	86%	87%	88%	89%
Customer service satisfaction	82%	83%	84%	85%	85%

Strategy focused on ESG

Saneago's ESG approach encompasses:

- Universal Access to Services:** the Company's core mission is to promote quality of life through universal access to water and sanitation, aligned with the targets of the New Legal Framework for Basic Sanitation, which establishes that 99% of the population should have access to drinking water and 90% to wastewater collection and treatment by 2033.
- Sustainable Environmental Management:** Saneago's operational initiatives and social and environmental programs aim to reduce environmental impacts and promote the efficient use of resources, with a particular focus on the Biosolids Project at the Goiânia Wastewater Treatment Plant (see page 113 for more details). As part of its Circular Economy strategy, the Company promotes the *Olho no Óleo* (see more on page 93) and *Faça seu Papel* programs, which facilitate the management of administrative waste (paper recycling and proper disposal of light bulbs, batteries, and electronic waste). Meanwhile, the programs focused on the preservation and recovery of water sources—*Ser Natureza, Produtor de Água* (see more on page 103), and *Agroflorestal para Segurança Hídrica* (see more on page 103)—are complemented by environmental education and community awareness initiatives.
- Social Responsibility:** the Company's social strategy is intrinsically linked to its mission of promoting health and quality of life through basic sanitation. Infrastructure expansion directly impacts public health and social development indicators in the communities it operates. In addition, Saneago carries out a range of activities through its Environmental Education Centers, focused on raising awareness of the social and environmental impacts of human activity and promoting sustainable practices, particularly regarding the responsible use of water resources, with emphasis on educational lectures. Household visits are also conducted in areas undergoing system maintenance, as well as water supply or wastewater collection works, with the aim of guiding residents, strengthening relationships with communities, and supporting the proper use of and adherence to the services provided. In addition, the Company conducts social and environmental diagnoses and maintains ongoing dialogue with local leaders, contributing to the effectiveness of its actions and to addressing the specific needs of each territory.
- Governance and Transparency:** Saneago adopts a strategic risk management approach, supported by Corporate Governance and transparency policies. The Company annually discloses its Public Policy and Corporate Governance Charter and its [Sustainability Report](#), both aligned with the UN Global Compact's SDGs. The Sustainability Report is also prepared in accordance with international reporting standards, such as GRI and SASB.



Porangatu District - Environment week

References and external commitments

Saneago has a range of external references and commitments in place, ranging from adherence to global compacts and initiatives to compliance with national and international standards and regulations. The main ones are outlined below.

- United Nations Global Compact:** Saneago is a signatory to the UN Global Compact and has joined the +Water Movement, an initiative aimed at promoting water resilience and universal access to water and sanitation.
- Brazilian Association of State Sanitation Companies (Aesbe in Portuguese):** Saneago is a member of AESBE and actively participates in its activities, with employees representing the Company on Technical Committees, in addition to disclosing its reports and initiatives through the association.
- Caixa Econômica Federal Social and Environmental Fund (FSA in Portuguese):** actions and projects carried out in partnership with other institutions, such as the FSA Project, resulting in social and environmental education initiatives and water basin restoration efforts.
- Global Reporting Initiative (GRI):** Saneago's Sustainability Reports follow the GRI global reporting standards, demonstrating transparency and accountability in the disclosure of financial, environmental, and social information.
- SASB — Sustainability Accounting Standards Board (ISSB):** Saneago uses the SASB guidelines, now incorporated into the ISSB/IFRS Foundation framework, as a complementary reference to disclose financially material sustainability information for the sanitation sector, such as water management, water quality, operational efficiency, and regulatory compliance.
- Public Health Authorities:** the Company strictly follows the frameworks and standards established by state and municipal public health authorities. It submits to and records water quality control data in the Drinking Water Quality Surveillance Information System (Sisagua, in Portuguese).
- Laboratory certifications:** Saneago's central water and wastewater laboratories are certified by Inmetro (ABNT NBR ISO/IEC 17025:2017), positioning them as benchmarks in environmental monitoring in Brazil, using standardized and recognized analytical methods.
- Laws and regulations:** it complies with current Brazilian legislation, such as Federal Law 11,445/2007, which establishes national guidelines for basic sanitation; Federal Law 14,026/2020, which established the New Legal Framework for Sanitation; and Federal Law 9,433/1997, which established the National Water Resources Policy.



Water storage tank

Materiality

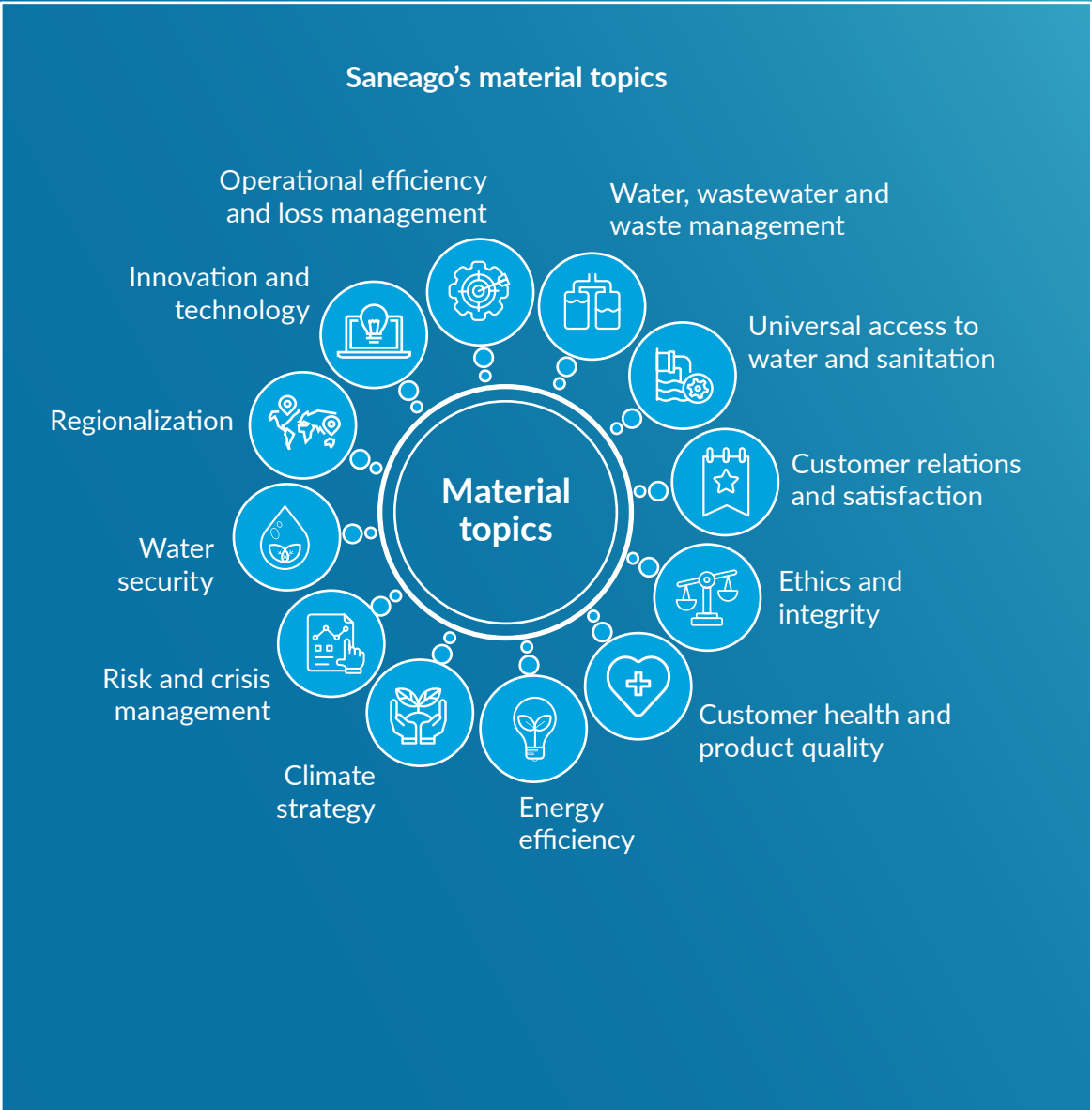
GRI 3-1, 3-2

The materiality assessment conducted in 2024 was used as a reference for 2025. No new assessment was carried out, given the stability of the organizational context and the absence of significant changes that would justify a new process during the period.

Five stages were completed: benchmarking, considering ESG ratings and standards, review of internal documents and benchmarking against peer companies; identification of the most recurrent topics for consultation; assessment of impacts associated with each topic; consolidation of the materiality analysis with the definition of priority matters; and validation by Senior Management.

The assessment was based on the analysis of internal risk documents, through which potential impacts associated with each topic were identified. These were classified according to their nature, using an approach that considered both sustainability aspects and financial effects. The final list was defined based on the impacts identified for each topic assessed.

Subsequently, 847 individuals participated in an online voting process on the topics. The validation stage for the material topics included interviews with members of key groups, as follows: the Chief Executive Officer, the Chair of the Board of Directors, and a representative of the Sustainability Committee.



Impact Study

GRI 3-3

Material topic: Energy efficiency



GRI Standard	Impacts	Impacted stakeholders
GRI 3: Material topics	In relation to this topic, both positive and negative actual impacts were identified. Key positive impacts include advances in energy efficiency, the expanded use of energy from renewable sources with traceability certification, and the resulting optimization of energy costs. These initiatives reinforce the sustainability of our operations and contribute to mitigating environmental impacts. As a challenge inherent in the complexity and scale of water supply systems, an actual negative impact is the specific energy consumption associated with water pumping processes, given its potential financial and environmental effects over the course of operations.	Shareholders and investors; the Company; Institutional partners; the Environment; and society.

Material topic: Operational efficiency and loss management



GRI Standard	Impacts	Impacted stakeholders
GRI 3: Material topics	Actual positive impacts were identified in this topic, such as improved product quality and service provision, lower operating costs, and a continuous reduction in losses in the water withdrawal and distribution system, which consolidated Saneago as a nationwide benchmark in water loss management and control and contributed to reducing the use of natural resources. On the other hand, negative impacts were also identified, particularly those related to network maintenance costs and the financial expenditures arising from corrective and emergency actions. These are coupled with an actual negative impact associated with internal resistance among employees to the adoption of technologies aimed at improving efficiency, which may compromise expected operational results. In response to this challenge, the Innovation Management Department was created in 2025, with a focus on fostering idea generation and promoting a shift in organizational culture, aimed at the continuous improvement of processes and operational performance.	Customers; Workforce; the Company; and the Environment.

Material topic: Climate strategy



GRI Standard	Impacts	Impacted stakeholders
GRI 3: Material topics	With regard to the climate strategy adopted, both positive and negative actual and potential impacts were identified, associated with the Company's operations as well as the sanitation sector's climate and regulatory transition context. Direct and indirect greenhouse gas (GHG) emissions from operations, mainly from wastewater treatment, the use of fossil fuels, and fugitive emissions, constitute an actual negative impact, with effects on the environment and surrounding communities. On the other hand, the quantification of these emissions through the preparation of GHG inventories since 2020 contributes to a better understanding and identification of the Company's main emission sources, representing a preparatory step toward establishing a decarbonization plan and enhancing emissions management. With respect to potential negative impacts, there should be stressed those related to the transition to a low-carbon economy, such as financial costs arising from new regulatory requirements, the possible adoption of carbon pricing mechanisms, and the need for investments in cleaner technologies and operational adjustments. In addition, there are potential negative impacts associated with the physical risks of climate change, which may lead to reduced water availability, disruptions in water supply, and increased operating costs due to the greater occurrence of extreme weather events. On the other hand, adapting to this context also generates potential positive impacts, such as strengthening operational resilience, improving planning and climate risk management, and fostering innovation and the adoption of more efficient and sustainable solutions, contributing to the continuity and quality of the services provided.	The Company; Customers; the Environment; Local communities; and Society.

Material topic: Ethics and integrity



GRI Standard

GRI 3: Material topics

Impacts

With respect to Ethics and Integrity, actual negative impacts were identified, including damage to the Company's image and institutional reputation, as well as the occurrence of legal proceedings, indemnities, fines, and other penalties; in addition to potential negative impacts, including the loss of financial resources and reduced stakeholder trust. These impacts arise mainly from weaknesses in pricing and inaccurate quantity estimates, as well as vulnerabilities in procurement processes, particularly in due diligence stages and in the management of contracts with companies classified as high integrity risk (High IRG). Such occurrences directly impact shareholders and may also have repercussions for society, employees, and the environment. It should be noted that all these impacts have been formally mapped as corporate risks by the Company, with ongoing monitoring and management within its risk management and integrity frameworks. On the other hand, the analysis also identified positive impacts, both actual and potential, arising from the strengthening of the regulatory framework and corporate governance practices. In this context, it should be noted the existence of a robust set of policies approved by the Board of Directors, which contributes to greater role clarity, standardization of conduct, and strategic alignment across areas. In addition, the consolidation of ethical and transparent practices tends to enhance stakeholder trust and credibility, improve the organizational environment, and strengthen relationships with third parties and other links in the value chain, fostering more stable and sustainable business relationships over the long term.

Impacted stakeholders

Shareholders and investors; the Company; Institutional partners; the Environment; and Society.

Material topic: Water, wastewater and waste management



GRI Standard

GRI 3: Material topics

Impacts

Actual positive impacts were identified for this topic. These are associated with expanded access to treated water, efficiency in the use of water resources, and the reduction of waste sent to landfills, particularly enabled by the use of treated sludge as a soil conditioner. On the other hand, actual and potential negative impacts were also identified. These are associated with the contamination of water bodies, reduced water availability in withdrawal basins, and related ecosystem changes. Additionally, a potential negative impact is environmental contamination resulting from accidents during the transportation of sludge to final disposal sites. To mitigate these actual and potential negative impacts, actions focused on the integrated management of water resources and waste are required, including continuous water quality monitoring, the adoption of operational controls to prevent contamination, and the application of technical procedures for sludge handling and transportation, in compliance with environmental regulations. These measures contribute to strengthening environmental risk management, protecting ecosystems, and ensuring water security.

Impacted stakeholders

The Environment;
the Company;
Local communities;
Regulatory authorities; and
Society.

Material topic: Risk and crisis management



GRI Standard

GRI 3: Material topics

Impacts

The Company continuously monitors actual and potential negative impacts related to operational, contractual, financial, and integrity management. Actual negative impacts include weaknesses in procurement and contract management, operational inefficiencies, delays in the execution of projects and works, shortcomings in the structuring of strategic partnerships, and deterioration in service quality. These factors may affect the Company's image and institutional reputation, as well as the trust of customers and investors, leading to lost investment opportunities and undermining financial sustainability, with impacts on financial planning, increased funding needs, and possible regulatory sanctions. Potential negative impacts are also monitored, including reduced revenue, delays in the execution of strategic projects, regulatory sanctions, and social and environmental risks related to dams and critical inputs, which may affect employees, shareholders, society, and the environment. On the other hand, the Company seeks to generate potential positive impacts, such as the adoption of new technologies and the promotion of innovation, gains in operational efficiency, cost reductions, improvements in service quality and customer experience, the expansion of strategic partnerships, facilitated access to financial resources, strengthened institutional image, the development of internal capabilities, and progress in sustainability. These gains contribute to increased competitiveness, stronger governance, and better positioning of the Company to operate in an increasingly demanding and technology-driven regulatory environment.

Impacted stakeholders

The Company;
Shareholders and investors;
Workforce;
Society;
Local communities;
the Environment; and
the Government.

Material topic: Innovation and technology



GRI Standard

GRI 3: Material topics

Impacts

The management of this topic led to actual positive impacts, evidenced by increased productivity and reduced operating costs, with direct effects on the efficiency of activities and the optimization of resource use across the Company. Potential positive impacts were also identified, particularly in relation to improvements in service quality resulting from the adoption of new solutions and the strengthening of innovative practices, which may enhance operational effectiveness and the Company's ability to deliver results. On the other hand, the limited adoption of innovative solutions in operations constitutes a potential negative impact, as it constrains efficiency and effectiveness gains in operational processes, especially in areas directly involved in execution. Additionally, the implementation of new solutions may lead to increased costs in the short term, representing a potential impact that requires ongoing monitoring and assessment to ensure that the investments made generate commensurate operational and strategic benefits in the medium and long term.

Impacted stakeholders

The Company;
Customers;
Workforce; and
Institutional partners.

Material topic: Regionalization



GRI Standard

GRI 3: Material topics

Impacts

Mostly actual and potential positive impacts were identified in relation to regionalization, including efficiency gains, optimized investments, increased investment flow, and the expansion of sanitation services in smaller municipalities, contributing to reducing regional and social inequalities and improving environmental quality and health. On the other hand, a potential negative impact is the possibility of delays in critical decision-making, arising from governance challenges inherent in the regionalization model, which requires coordination and consensus among multiple municipalities, and may affect public managers, investors, regulatory authorities, and, indirectly, the population served.

Impacted stakeholders

The Company;
Government;
Customers;
Shareholders and investors;
and Society.

Material topic: Customer relations and satisfaction



GRI Standard GRI 3: Material topics	Impacts The Company's conduct, guided by transparency, operational efficiency, and service quality, has resulted in actual positive impacts, including the consolidation of a strong reputation and increased trust in the services provided, benefiting customers, society, regulatory authorities, institutional partners, and employees. On the other hand, the Company recognizes the existence of potential negative impacts associated with loss of credibility, arising from possible service incidents, operational failures, delays, or inconsistencies in communication with customers and the community. In this context, feedback received through customer service channels is treated as an actual positive impact, as it enables the identification of failures, gaps, and improvement opportunities, supporting corrective and preventive actions by the responsible areas and contributing to the continuous improvement of services and customer relationships.	Impacted stakeholders Shareholders and investors; Customers; Workforce; Regulatory authorities; Society; Government; Institutional partners; and the Company.
---	---	--

Material topic: Customer health and product quality



GRI Standard GRI 3: Material topics	Impacts Actual positive impacts were identified related to this topic, including the good quality and adequate quantity (availability) of the distributed product, contributing to customer satisfaction and trust. A potential positive impact was also identified, related to improved public health, resulting from the regularity, quality, and continuity of the services provided. On the other hand, potential negative impacts include the occurrence of production deviations and non-compliance with regulatory requirements, arising within operational units and affecting both the Company and its customers. To mitigate these risks, the Company adopts operational and treated water quality controls, including continuous monitoring of operational and quality parameters, inspection routines, standardized procedures, control systems, and immediate corrective actions whenever deviations are identified, in order to ensure regulatory compliance. Any failures in these processes may result in potential negative impacts on the Company's institutional reputation and financial performance, stemming from customer relationships and aspects associated with exploration expenses. For this reason, these risks are continuously monitored and managed preventively.	Impacted stakeholders Customers; the Company; Government; and Regulatory authorities.
---	--	--

Material topic: Water security



GRI Standard

GRI 3: Material topics

Impacts

For the water security topic, actual positive impacts as well as actual and potential negative impacts were identified. The efficient use of water resources is the main actual positive impact identified. This impact stems both from actions related to the water production and distribution cycle, such as reducing distribution losses and improving treatment efficiency, and from social and environmental initiatives, including water conservation campaigns and engagement actions focused on the preservation of water sources. These include environmental education initiatives, guidance for communities and rural producers, and participation in programs and partnerships for the conservation of springs and water basins (such as the Water Production Program, the *Ser Natureza* Program, and projects for the restoration of springs and riparian forests). On the other hand, conflicts over access to and use of water represent actual negative impacts, arising from competing demands among multiple uses and periods of water scarcity. These challenges require institutional coordination and participatory action to align water planning, as well as risk and scarcity management, with environmental and regulatory authorities. Additionally, reduced water quality and water supply reliability constitute a potential negative impact, associated with fluctuations in water availability and extreme weather events, reinforcing the need for structuring prevention and adaptation measures.

Impacted stakeholders

Local communities;
Customers;
the Company;
Government;
Regulatory authorities; and
the Environment.

Material topic: Universal access to water and sanitation



GRI Standard	Impacts	Impacted stakeholders
GRI 3: Material topics	For this topic, actual and potential positive and negative impacts were identified, arising from the Company's role in expanding and consolidating sanitation services. Among the actual positive impacts, the following stand out: business expansion, compliance with the Legal Framework for Basic Sanitation, increased feasibility of serving new developments, and the strengthening of municipal development. These factors directly contribute to improving quality of life, public health, and human dignity. This is further supported by the strengthening of public-private partnerships and financial leverage capacity, which enhance the feasibility of structuring and sustainable investments in the sector. Potential positive impacts include expanding access to basic sanitation services for populations in remote and vulnerable areas, as well as the generation of jobs, income, and tax revenues, in addition to increased property values, reflecting the indirect effects of infrastructure development and universal access to water and sanitation. At the same time, the Company recognizes potential negative impacts associated with tariff increases required to enable investments, temporary disruptions during the execution of infrastructure works, and public dissatisfaction related to operational shortcomings or the perceived quality of services provided.	Shareholders and investors; the Company; local communities; Government; Regulatory authorities; Society; and the Environment.

Corporate governance

3

Corporate management.....	36
Ethics and integrity	48
Risk management.....	53

Corporate management

GRI 2-13, 2-15, 2-23

Enhanced governance as a result of improved internal process management.

Corporate governance is the cornerstone of Saneago's operations, ensuring the Company's strategic management, sustainable growth and effective implementation of basic sanitation public policies. The adopted model seeks to ensure transparency, integrity, accountability, and responsibility in decision-making, aligning institutional, regulatory, and social interests.

The Company has continuously strengthened its governance structure through the enhancement of management practices, systematic performance monitoring, and adoption of formal mechanisms for evaluating leadership, strategies, and internal controls. This process contributes to greater operational efficiency, risk mitigation, and advancement of corporate management.

The Board of Directors has approved several policies that guide Saneago's responsible and sustainable conduct. In 2025, key updates included the Risk Management Policy, the Anti-Nepotism Policy, and the Compliance Policy, reinforcing the Company's commitment to integrity, legal compliance, and governance best practices.

The robustness of these structures enables the Company to fulfill its mission of

improving quality of life through the proper provision of water and wastewater services, while ensuring environmental protection, the sustainability of water resources, and the creation of public value.



Opening of the Anápolis WTP

Governance structure

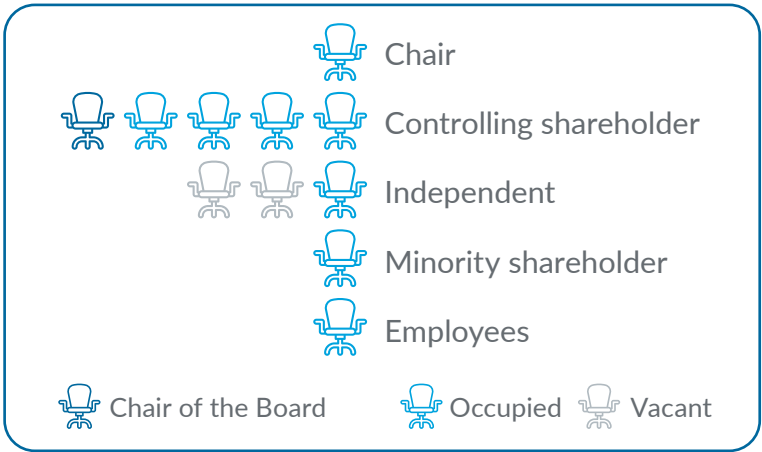
GRI 2-9, 2-10, 2-12

Saneago’s governance structure comprises the Shareholders’ Meeting, the Board of Directors, the Fiscal Council, the Executive Board, and the Statutory Audit Committee.

Board of Directors

Saneago’s Board of Directors is composed of a minimum of seven and a maximum of eleven members, as follows:

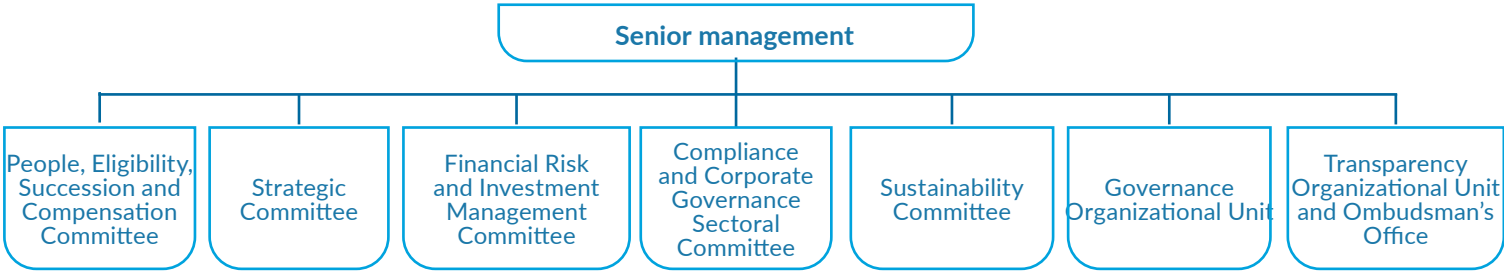
- 1 chair
- 5 members appointed by the shareholders
- 1 member appointed by the minority shareholder
- 3 independent members
- 1 employee representative



The Board of Directors is supported by the Strategic Committee; the People, Eligibility, Succession and Compensation Committee; and the Compliance and Corporate Governance Sectoral Committee. The Committees report to the Board to provide technical advisory support in the performance of its duties, through the prior analysis of matters, the issuance of recommendations, and support in overseeing impacts on the Company.

The Statutory Audit Committee also reports to the Board of Directors for advisory purposes, while maintaining administrative independence in the performance of its activities.

The Bylaws provide for two additional advisory bodies: the Financial Risk and Investment Management Committee, linked to the Finance, Investor Relations, and Regulation Executive Office; and the Sustainability Committee, linked to the Executive Board.



The number of other positions and important commitments, as well as their nature, of each member is presented in the **Reference Form** and on Saneago's **Investor Relations** website.

Composition of governance bodies GRI 2-9

Governance bodies	% of members with executive position	% of independent members	Tenure	Gender	
				Women	Men
Board Of Directors	11.1%	11.1%	April 30, 2027	22.2%	77.8%
Fiscal Council	0	0	April 30, 2027	0	100%
Statutory Audit Committee	0	0	August 4, 2027	33.3%	66.7%

Therefore, the composition of the Board of Directors is in compliance with Article 3 of Law 15,177/2025, which establishes a minimum level of female representation in the management bodies of state-owned companies. Beyond meeting this legal requirement, the Company recognizes diversity — particularly gender representation — as a strategic factor for strengthening governance, enhancing decision-making, and improving risk management by incorporating different perspectives, experiences, and viewpoints into business management.

Within the governance structure, the Internal Audit Office (SUAUD) stands out. It is linked to the Statutory Audit Committee and is responsible for preparing the Annual Internal Audit Plan (PAINT), whose approval falls under the responsibility of the Board of Directors.

Advisory and oversight bodies



With regard to the composition of governance bodies, in 2025, two women served on the Board of Directors and one serves on the Statutory Audit Committee, corresponding to 22.22% and 33.33% of total members, respectively. In addition, the Executive Board, composed of seven members, includes one woman.

Competencies

senior management bodies and committees play a central part in overseeing Saneago's operations. Their members bring together technical, strategic, and behavioral competencies, with a broad business perspective, in-depth knowledge of operations, and decision-making capabilities aligned with the Company's strategic goals and sustainability.

The effective performance of these roles requires a solid understanding of applicable laws, regulations, and standards, as well as the continuous monitoring and management of corporate risks.

The Government of Goiás, as the controlling shareholder, participates in the nomination of members of the Board of Directors and Fiscal Council, in accordance with the criteria set forth in the Bylaws and applicable legislation. With regard to the Board of Directors, minority shareholders are guaranteed the right to elect one board member, and employees are also represented on the Board.

Saneago engages with stakeholders, including shareholders, customers, regulatory authorities, suppliers, employees, and society, in a structured and ongoing manner.

Regulatory agencies play a particularly relevant role in overseeing the quality and compliance of the services provided.

As part of its commitment to transparency and accountability, Saneago discloses institutional, financial, and operational information on its [Investor Relations website](#), ensuring the market and other stakeholders have broad access to material data.



Anápolis WTP

Conflict of interests and cross-membership

GRI 2-1

Potential situations of conflicts of interest are managed in accordance with the Anti-Conflict of Interest Policy and the Related-Party Transactions Policy, which establish guidelines for the identification, prevention, handling, and disclosure of situations that may compromise the impartiality of the Company's decisions.

Annual data on related-party transactions are disclosed in Saneago's Reference Form, providing information on how the Company manages its relationships, transactions, and outstanding balances, among other aspects. Such transactions must also be clearly disclosed in Saneago's financial statements, in accordance with the materiality criteria established by applicable accounting standards.

The Bylaws prohibit the nomination to the Board of Directors or the Executive Board of any individual who has or may have any form of conflict of interest with the State of Goiás or with Saneago itself. In addition, upon taking office, senior management members are required to submit a declaration of conflict of interest.

The People, Eligibility, Succession, and Compensation Committee verifies compliance with eligibility requirements and the absence of impediments or conflicts, including with respect to the prohibition of cross-membership in management bodies.

It is also responsible for informing stakeholders through the publication of meeting minutes. In compliance with CVM Resolution 81/2022, Saneago discloses its relationships of subordination, service provision, or control for the last three fiscal years. On said occasion, the Company publishes information on entities directly or indirectly controlled by Saneago, ex-



Technical inspection of construction projects in Planaltina

cept those in which the issuer holds, directly or indirectly, an interest equal to or greater than 99% of the share capital; the Company's direct or indirect controlling shareholder; and, where relevant, any supplier, customer, debtor, or creditor of the Company, of its subsidiary, of its controlling shareholder, or of entities controlling or controlled by such parties.

In addition, Saneago's key concerns are reported monthly to the Compliance and Corporate Governance Sectoral Committee, based on the reporting within the Company's risk management scope.

Resolutions voted on by senior management bodies, namely the Board of Directors, Fiscal Council, Executive Board, and Statutory Audit Committee, are governed by Saneago's Delegation of Authority and Limits Policy (PL 00.0125) and are addressed in regular and, when necessary, extraordinary meetings. In 2025, these bodies adopted a total of 46 resolutions on this topic.



Technical visit to Formosa

Management

Board of Directors

GRI 2-10, 2-12

The Board of Directors (BoD) is Saneago's governing and decision-making body and is composed of a minimum of 7 and a maximum of eleven members, all of whom must be Brazilians, whether shareholders or not, of unblemished reputation. Members are elected and subject to removal by the Shareholders' Meeting.

The Board of Directors is responsible for overseeing and making strategic decisions on behalf of Saneago, as well as for approving the Company's Annual Sustainability Report and its policies. To ensure that decisions are made in a responsible and fair manner, the Board engages with stakeholders, taking into account their interests and concerns.

Its members hold regular meetings, in accordance with the Governance Bodies' Meeting Calendar, as well as extraordinary meetings. At these meetings, the Board reviews matters submitted by the Executive Board and resolves on the Company's strategic matters.

The criteria for the composition of the Board of Directors are as follows:

- The Company's Chief Executive Officer is a member of the Board of Directors;
- Minority shareholders have the right to elect one member of the Board of Directors;
- The participation of one employee representative in the Board of Directors is ensured. This representative is elected through a process conducted by an electoral committee appointed by the Executive Board;
- At least 30% of members must be independent and expressly declared as such in the minutes of the Shareholders' Meeting that elects them, in accordance with Law 13,303/2016 and B3's Level 2 Regulations. Board members elected pursuant to the provisions of the Brazilian Corporation Law shall be considered independent;
- The Board of Directors composition must comply with Law 15,177/2025, which establishes a minimum female representation level;
- Nominations are submitted to Saneago's People, Eligibility, Succession, and Compensation Committee, which verifies compliance with the nomination and reappointment process for Senior Managers, as well as members of the Fiscal Council and the Statutory Audit Committee; and
- The Bylaws prohibit the same individual from simultaneously holding the positions of Chair of the Board of Directors and the Company's Chief Executive Officer.

Executive Board

The Executive Board is responsible for managing and representing Saneago, ensuring the Company's regular operations, in accordance with the general guidelines established by the Board of Directors.

The Executive Board is composed of seven members with higher education degrees, residing in Brazil, elected and subject to removal by the Board of Directors. They serve a unified term of office of up to two years, with a maximum of three consecutive reappointments permitted.

The Executive Board is composed of the Chief Executive Officer; the Chief Commercial Officer; the Chief Corporate Management Officer; the Chief Financial, Investor Relations, and Regulatory Officer; the Chief Production Officer; the Chief Expansion Officer; and the Chief Legal Officer.

The Executive Board meets mandatorily once a month or, preferably, on a weekly basis, and may also hold extraordinary meetings when convened by the Chief Executive Officer to deliberate on matters of interest to the Company.



Anápolis WWTP Construction Project

Oversight

Fiscal Council

The Fiscal Council is a collegiate body that is not part of management and is responsible for representing shareholders by overseeing the actions of management. It is a permanent body composed of at least three and at most five sitting members and an equal number of alternates, elected by the Shareholders' Meeting.

Fiscal Council members serve a unified term of office of up to two years and can be reappointed at most two consecutive times. Once the maximum reappointment periods have been reached, the statutory member may only return after a pe-

riod equivalent to their term as council member has elapsed.

The Fiscal Council's mission is to oversee the actions carried out by management and issue opinions on the Company's accounts, including financial statements, capital changes, mergers, debenture issuances, and other matters. Its members must meet to conduct a broad analysis of matters within its authority and issue opinions and statements thereon.

The Fiscal Council acts through its opinions, recommendations and oversight of accounts and management acts, and it also reviews the rationale underlying management's business decisions.

Statutory Audit Committee

Saneago's Statutory Audit Committee (CAE, in Portuguese) is a body linked to the Board of Directors that oversees the financial statements, internal controls, risk management, and audit activities to ensure the integrity and compliance of the information thereof, as provided for in the Company's Bylaws. It acts as an advisory body, responsible for approving the Annual Internal Audit Plan (PAINT, in Portuguese) and monitoring the physical and financial progress of works, among others, ensuring transparency and sound governance.

Its main duties and responsibilities include:

- **Monitoring:** overseeing the quality of financial statements, internal controls, compliance, and risk management activities.

- **Audit:** supporting the supervision of internal and independent audits.
- **Advisory:** assisting the Board of Directors in decisions related to governance and financial matters.
- **Plan approval:** resolving on the Annual Internal Audit Plan.
- **Reviewing the progress and physical and financial performance** of works and contracts.

The CAE is composed of a minimum of three and a maximum of five members, the majority of whom must be independent, with the appointment of alternates prohibited, in accordance with Law 13,303/2016. At least one of its independent members is appointed by the Board of Directors, and the others are appointed by shareholders.

Advisory bodies

People, Eligibility, Succession, and Compensation Committee

The People, Eligibility, Succession and Compensation Committee is responsible for issuing opinions to assist shareholders and the Board of Directors in the nomination of officers, Fiscal Council members, and representatives to the Statutory Audit Committee. It is responsible for ensuring compliance with eligibility requirements and the absence of impediments for such elections or appointments.

The Committee is composed of a minimum of three and a maximum of five members, who also serve on the Board of Directors, with no additional compensation, and/or external members, who must meet the same eligibility requirements and be subject to the same restrictions applicable to Board members.

Strategic Committee

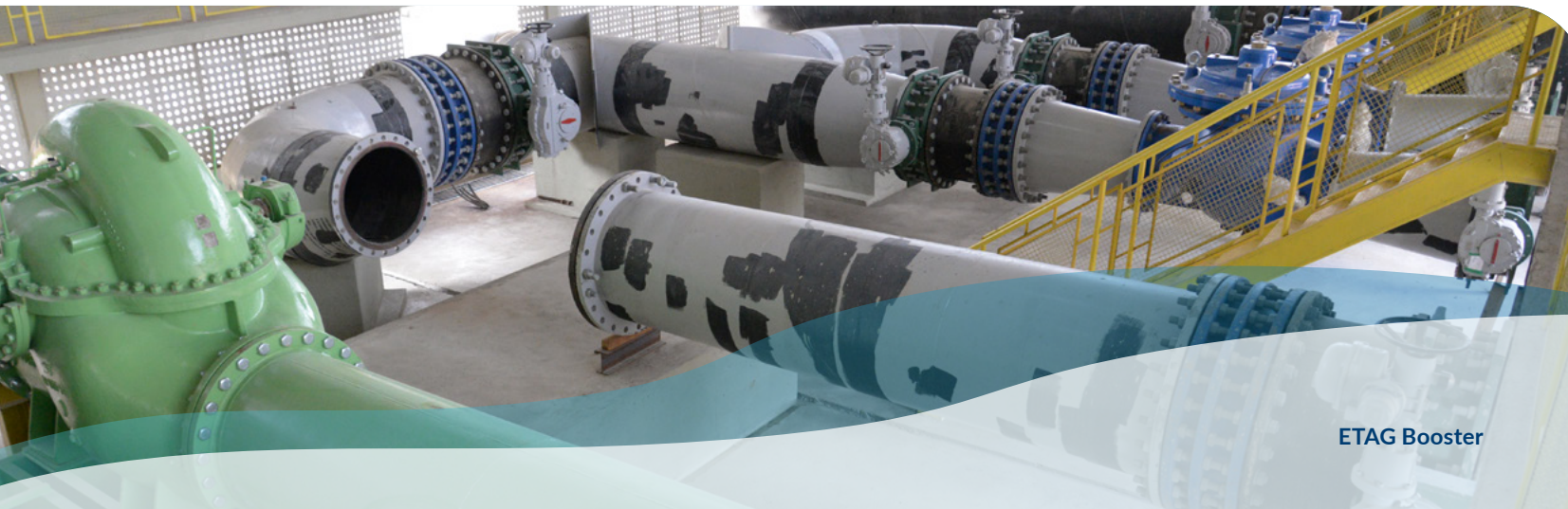
The Strategic Committee is a permanent, statutory advisory body whose purpose is to support the Board of Directors. It seeks to enhance the effectiveness of the Board by ensuring focus on matters within its remit, avoiding the consideration of issues outside its scope and interference in discussions of other committees.

It is composed of five members, nominated by the Executive Board and appointed by the Board of Directors, selected from the Company's career employees with relevant experience and technical expertise.

Compliance and Corporate Governance Sectorial Committee

Saneago's Compliance and Corporate Governance Sectorial Committee (CSCGC, in Portuguese) is a permanent advisory body established by the Board of Directors, focused on risk management and composed of members of the Board of Directors, the Statutory Audit Committee, the Executive Board, and the Governance and Internal Audit Superintendencies.

The Committee is chaired by the Chair of the Board of Directors, and the Chief Executive Officer serves as Vice Chair. It holds regular monthly meetings to report on and discuss risk management matters, providing a structured forum for senior management to assess the Company's key corporate risks, their monitoring, and the strategies adopted for their treatment, as well as to identify opportunities to enhance risk management practices.



ETAG Booster



Environment Week - Porangatu District

Sustainability Committee

The Sustainability Committee is an advisory body to the Executive Board, responsible for supporting the integration of environmental, social, and governance (ESG) aspects into the Company's corporate strategy, institutional policies, and decision-making processes. Its activities include monitoring initiatives, proposing guidelines, and assessing emerging issues related to sustainability, social and environmental risks, and public commitments.

In 2025, the Committee advanced in institutional maturity and consolidated its advisory role. Key milestones during the period include the evolution of the Saneago Sustentável program's project portfolio, the creation of a dedicated instrument for issuing recommendations, and the approval of the Internal Solid Waste Policy.

During the period, activities were primarily directed toward the social pillar, considering the relative maturity of governance structures and the existence of ongoing environmental initiatives. The Committee expanded its focus on both internal audiences and society at

large, maintaining a direct connection with Sustainable Development Goal (SDG) 6 — Clean Water and Sanitation and an interface with SDG 7 — Affordable and Clean Energy, given the relevance of energy consumption to operations and to the energy matrix transition. Its work also covers other cross-cutting topics, such as climate action, strong institutions, and partnerships for sustainable development.

As an indication of institutional progress, the Committee anticipated, as early as the end of 2024, regulatory requirements applicable to publicly traded companies regarding the disclosure of sustainability-related financial information, preparing the organization for the adoption of the IFRS S1 and IFRS S2 standards. The incorporation of measurable goals into the corporate strategy, along with the strengthening of control mechanisms over public commitments, aims to enhance transparency, standardization of disclosures, and the reliability of sustainability and climate-related information, reinforcing the Company's alignment with its Sustainability Agenda and long-term value creation.

Compensation

GRI 2-19, 2-20

The Senior Management Compensation Policy consists of fixed compensation, determined in accordance with the complexity and responsibilities of the position. It is aligned with best market practices applicable to publicly traded companies, in compliance with the Brazilian Securities and Exchange Commission (CVM, in Portuguese).

In addition, Short-Term Incentives (STI) are offered. Executive Board members are entitled to such variable compensation based on the achievement of short-term corporate targets, paid monthly and capped at 10% of base salary.

Executive Board members are also entitled to Christmas bonus; childcare/education allowance; meal/food allowance; healthcare plan; pension plan; Severance Indemnity Fund (FGTS, in Portuguese); Directors and Officers (D&O) liability insurance; and the Profit-Sharing Program, distributed annually, as well as other applicable benefits

provided for in the Collective Bargaining Agreement for the Company's employees.

Compensation practices applicable to members of Saneago's Board of Directors, Executive Board, Fiscal Council, and other statutory committees are in accordance with the guidelines set forth in the Company's Bylaws and with best market practices. They are designed to align the Company's interests with those of its professionals, in order to attract and retain qualified talent and to promote alignment between the Company's goals and productivity and efficiency.

Saneago's compensation practices aim to establish parameters that align compensation with the responsibilities assigned to each position and the Company's needs, while enabling the engagement of professionals with the required competence, experience, and motivation.

In accordance with the Brazilian Corporation Law and Saneago's Bylaws, the overall management compensation, including benefits of any nature and representation fees — taking into account their responsibilities, their time dedicated to their roles, their professional competence and reputation, and the market value of their services — is set by the Company's Shareholders Meeting.

The annual overall compensation of the Board of Directors, Fiscal Council, Executive Board, and Statutory Audit Committee is approved at the Shareholders' Meeting. Following this determination, the individual allocation and amounts assigned to each member of management are defined and approved by the Board of Directors.



Cleaning of the Anápolis WTP

Senior management training and performance review

GRI 2-17, 2-18

Members of management elected at all levels must participate, upon taking office and on an annual basis, in specific training on corporate and capital markets legislation, information disclosure, internal controls, and the Code of Conduct, as well as anti-corruption (Law 12,846/2013) and other topics related to the Company's activities, in accordance with the State-Owned Companies Law (Law 13,303/2016).

The senior management performance review process is designed to measure their contribution to the Company's goals, as established by the following bodies: the Board of Directors, the Fiscal Council, the Executive Board, and the Statutory Audit Committee.

Training sessions offered are intended to:

- Enable the assessment of management performance, considering the legality and effectiveness of administrative actions and their contribution to Saneago's financial results, in line with the goals set out in the business plan and long-term strategy.
- Ensure that the Board of Directors fulfills its core roles of setting the corporate strategy and overseeing its performance.
- Strengthen the alignment between the Board of Directors' actions and the corporate strategy.
- Optimize processes, information flows, and the relationship between the Board of Directors, the Executive Board, and oversight bodies.
- Ensure that performance review results serve as a basis for executive and officer development planning, fostering continuous and ongoing initiatives to improve senior management performance.

The Chair of the Board of Directors is responsible for coordinating the performance review process, with the support of the Human Resources and Governance departments. This framework ensures independence and impartiality, preferably with the support of an external consultancy.

The final report, after review by the Compliance and Corporate Governance Sectoral Committee, is submitted to the Board of Directors for consideration in the first quarter of each year.

The 2025 performance review followed the same model adopted in the previous year. Based on its results, the Company drafts executive and management development plans to enable the improvement of senior management performance. The process also contributes to both professional and personal development and to the achievement of Saneago's targets. It was conducted by a consulting firm specialized in performance evaluation, ensuring independence throughout the process.

Ethics and integrity

GRI 3-3 on the topic Ethics and integrity, 2-23, 2-24, 2-26

Saneago's ethical conduct underpins an environment of integrity, transparency, and trust for employees and related parties. This approach is supported by ongoing awareness initiatives, including training and capacity-building programs aimed at strengthening knowledge of the Company's services, processes, and practices, as well as reinforcing the value of sanitation services and the Company's institutional role in society.

The guidelines that direct Saneago's activities are formalized in corporate policies approved by the Board of Directors, which set out the principles and values that guide the Company's ethical and responsible conduct.

These policies include:

- Compliance Policy;
- Anti-Corruption Policy;
- Saneago's Anti-Conflict of Interest Policy;
- Anti-Nepotism Policy;
- Risk Management Policy;
- Code of Conduct and Integrity;
- Integrity Due Diligence Policy;
- Code of Conduct and Integrity for Third Parties;
- Sustainability Policy.



Scheduled intervention in Anápolis

It is important to note that these Policies are further detailed through internal regulations. According to the Compliance Policy, for example, the compliance program's pillars comprise the following elements: Senior Management Commitment; Internal Policies and Procedures; Code of Conduct and Integrity; integrity due diligence; whistleblowing channels; risk management; internal controls; communication and training; consequence management; and monitoring and control.

The code and corporate policies apply to all those who, in any capacity, act on behalf of the Company, including employ-

ees, interns, apprentices, officers, board members, and service providers. Employees receive annual training on the Code of Conduct and Integrity. Additionally, "Governance Pills" are made available on the intranet, covering topics such as ethics, transparency, accountability, and risk management. Also on the intranet, Saneago also offers "Talk to Compliance," an internal, exclusive channel for consultations, inquiries and access to information on compliance-related topics.

Anti-corruption

GRI 205-1, 205-3

Saneago adopts a cross-cutting, corporate methodological approach to anti-corruption, covering all of its 223 operations across municipalities and administrative units. In 2025, there were no records of lawsuits related to corruption involving the Company or its employees.

Governance body members that have been communicated about and received training on anti-corruption, by region¹ GRI 205-2

Region	2024				2025	
		Have been communicated about	Trained		Have been communicated about	Trained
Midwest	Number	23	23		23	23
	%	100%	100%		100%	100%

¹ Saneago does not have employees in other Brazilian regions.

Employees that have been communicated about and received training on anti-corruption, by region^{1,2} GRI 205-2

Region	2024				2025
		Have been communicated about	Trained	Have been communicated about	Trained
Midwest	Number	5,428	5,027	5,564	5,409
	%	100%	92.6%	100%	97.2%

¹ Saneago does not have employees in other Brazilian regions.

² The scope included employees, interns, and third parties.

Business partners that have been communicated about and received training on anti-corruption¹ GRI 205-2

Partners	2024		2025	
		Have been communicated about	Have been communicated about	
Suppliers	Number	289	478	
	%	100%	100%	

¹ No disclosure was made to other individuals or organizations, only to suppliers and business partners that have entered into contracts with Saneago.

Transparency, Ombudsman's Office, and Conduct

GRI 2-25

The official channel for receiving complaints and reports at Saneago is the Transparency, Ombudsman, and Conduct Superintendence (Sutoc), through its Ombudsman's Office (PR-GOU, both in Portuguese). This unit performs a preliminary admissibility assessment of reports, in accordance with the Disciplinary Regulations for Personnel, and subsequently assigns cases to the appropriate units based on their severity and if there is evidence of commission and materiality.

The number of reports is monitored by Sutoc, through the Ombudsman's Office, which is responsible for recording, tracking, and forwarding all received reports.

Reports are classified according to their severity and referred to the appropriate bodies for investigation. Cases classified as serious or very serious are forwarded by the PR-GOU to the Behavioral Occurrence Assessment Department (PR-GOC, in Portuguese). Reports of a moderate na-

ture are referred to the Ethics Committee, while minor cases are handled through a Simplified Procedure of an inquisitorial and disciplinary nature, conducted by the respondent's immediate manager, with the aim of verifying evidence of commission and materiality in cases involving minor disciplinary infractions.

For serious and very serious reports, where the initial analysis indicates the need for further investigation, a Preliminary Investigation Process (PIP) is initiated and conducted by the PR-GOC. This procedure, which is inquisitorial and investigative in nature, is confidential and does not involve the application of penalties. It results in a value judgment that may lead to the initiation of a Disciplinary Administrative Proceeding (PAD, in Portuguese) or to other appropriate measures.

Following the investigation, actions are taken based on its outcome. If a PAD is required, the case is forwarded to the

Conduct Department (PR-GCO, in Portuguese), which ensures compliance with applicable criteria and regulations while safeguarding the rights to adversarial proceedings and right to be heard. This may be exercised by the interested party or their legal counsel to ensure proper clarification of the facts.

During the investigation of administrative disciplinary proceedings (PADs), hearings are held to hear the accused employee, their witnesses, and other witnesses related to the case, with mandatory oversight by the Conduct Management Department

(PR-GCO). In addition, through the Audit Superintendence (SUAUD, in Portuguese) the Annual Internal Audit Plan is prepared and executed, guiding audit activities in a systematic, structured manner aligned with the Organization's strategic risks. Internal audit activities are carried out to assess and ensure the effectiveness of governance processes, risk management, and internal controls, contributing to regulatory compliance, operational integrity, and the continuous improvement of institutional processes.



Construction projects in Campos Lindos - Cristalina

Internal controls

GRI 2-25

Sutoc provides, on the [Company's website](#), information on phone numbers, as well as the operating hours and days, of its service channels. It also publishes a [Statistical Report on the Transparency Portal – Access to Information](#).

Saneago systematically monitors the effectiveness of its grievance and remediation mechanisms through its Ombudsman's Office.

“Talk to Compliance” Channel

Compliance with internal regulations is supported by the “Talk to Compliance” direct channel, which aims to foster complementary initiatives aligned with integrity and compliance actions, promoting interaction, dialogue, and communication between employees and internal regulations, particularly by enabling them to clarify doubts and contribute suggestions for improvement.

Originally developed as part of the Sustainable Saneago Project, the channel aims to raise awareness among all employees of the importance of institutional standards;

reinforce the importance of complying with applicable rules and obligations, thus leading the dissemination of a compliance culture; and provide employees with the opportunity to contribute suggestions for improving internal regulations.

The implementation of the channel engaged several areas of the Company in partnership with the Organizational Units responsible for internal regulations.



Expansion of the Anápolis WTP

Ombudsman's Office

GRI 2-25

In 2025, Saneago's Ombudsman Office was awarded the Diamond Seal in the 2025 Public Ombudsman Award, part of the State Public Compliance Program, granted by the Office of the Comptroller General of the State of Goiás.

The Ombudsman's Office serves as the channel for receiving reports, complaints, information requests, suggestions, and compliments. Concerns related to business conduct and the effectiveness of Saneago's social and environmental performance highlight the need for a continuous improvement of corporate processes focused on translating investments into improved performance.

An Internal Normative instruction also governs how reports must be handled. Ombudsman's Office, informed by data on the reports, must notify the units with the highest complaint rates so that they can conduct joint studies, to improve processes and guarantee the quality of service provision and good customer service performance. Interaction among units was further emphasized during the Ombudsman's Office orientation workshop. Conceived as an ongoing and evolving initiative, the workshop revived a pre-pandemic effort aimed at resolving Ombudsman demands with greater speed, efficiency, and ease while contributing to transparency, improving service quality, and combating corruption.

To ensure respect for human rights and protection against retaliation, the Ombudsman system allows reports to be submitted anonymously or with confidentiality of personal data. In the latter case, only the Ombudsman's Office has access, though restricted to the identity of the reporting party.

Key improvements are published in the [Ombudsman's Annual Management Report](#), available on Saneago's website under the [Access to Information](#) section.

In 2025, a total of 6,779 reports (incident records) were handled, including 5,463 complaints, 649 claims, 375 requests, 221 Requests for Access to Information (under the Access to Information Law), 45 compliments, and 26 suggestions.

The authority responsible for monitoring access to information requests oversees, guides, and evaluates compliance with active and passive transparency requirements within the Organization. It ensures that information requests are duly recorded, reviewed, and responded to within legal timeframes, while promoting best practices, preventing procedural failures, and ensuring the correct application of applicable legislation.

The Ombudsman's Office contact channels are widely publicized on monthly bills and on Saneago's official social media accounts. This ensures that users are informed about the available ways to contact the office to file complaints, reports, requests, compliments, suggestions, and requests for access to information.

Risk management

GRI 3-3 on the topic Risk and crisis management

Saneago primarily addresses risks through the monthly monitoring of performance indicators, which can indicate risks that are about to materialize and alert the appropriate authorities.

The Company’s risk scope is defined in the Corporate Risk Management Policy, which covers strategic risks related to material topics (high-impact risks) as well as other corporate events. This policy is reviewed at least annually, as is Saneago’s overall risk management scope, which feeds back into the Company’s continuous improvement process.

The Company prepares for events associated with strategic risks through ongoing efforts to develop and continuously improve business continuity plans.

The Corporate Risk Management Policy is methodologically grounded in ISO 31000, incorporating elements of the Enterprise Risk Management – Integrated Framework

(COSO ERM). Said standard and framework serve as guiding references and market best practices worldwide, although they are neither mandatory nor certifying. Based on them, Saneago seeks to respond to risks by monthly monitoring performance indicators, which are capable of indicating that risks are about to materialize and alerting the competent authorities. This approach enables both the triggering event and its underlying causes to be mitigated in a manner appropriate to each specific case.

For high-impact risk events, i.e., strategic risk events, Saneago devotes its efforts to draw up and continuously improve business continuity plans and equivalent measures. The impacts identified permeate various risk events within the Company’s strategic risk matrix. Each case requires tailored initiatives for adjustment, performance monitoring, and mitigation to address critical deviations identified through these indicators.

Risk management in 2025

- 
8 risks
- 
27 risk events
- 
163 risk responses
- 
32 action plans
- 
131 indicators



Technical visit to Anápolis

Performance and effectiveness of measures

SASB IF-WU-250a.1

As previously mentioned, Saneago reports on and discusses risk management topics on a monthly basis at the regular meetings of the Compliance and Corporate Governance Sectoral Committee.

For the assessment of risk management performance and effectiveness, in addition to the responsibilities of the Internal Audit Superintendency and the Compliance Department, the Risk-Based Auditing (RBA) process, conducted by the Office of the Comptroller General of the State of Goiás, plays a key role by systematically monitoring risks inherent in the Company's activities.

The key performance indicators (KPIs) associated with each risk event are supported by monthly tolerance thresholds and targets, enabling performance tracking, the identification of relevant deviations, and the definition and monitoring of action plans, also on a monthly basis.

Based on the monthly risk tolerance indicators defined in the Corporate Risk Matrix, the following advances were achieved:

- **Water availability and operational losses** – maintenance of flow levels in critical basins and management of basins with low availability, enabling the preservation of acceptable water security levels (E01 – Insufficient water availability in critical basins);
- **Control of water losses** – related to under-measurement and leakages, with consistent reductions compared to the annual baseline, in line with the loss reduction plan; and
- **Effectiveness assessment** – results were considered satisfactory, as values remained within tolerance thresholds and showed a trend toward stabilization in critical basins.

Total number of fines for instances of non-compliance with laws and regulations¹ GRI 2-27

Indicators	2023		2024		2025 ^{1,2}
			Notices of environmental violation		Environmental lawsuits
Number of instances for which fines were incurred	34		32	51	-
Numbers of instances for which monetary sanctions were incurred	-		-	-	1
Monetary value	0	BRL 2,752,100.00		BRL 45,377,293.24	BRL 8,000,000.00

¹ In 2025, there were no instances for which monetary sanctions were incurred related to labor proceedings, nor were any Conduct Adjustment Agreements (TACs, in Portuguese) entered into with the Public Prosecutor's Office.

² Significant instances were defined as those cases exceeding BRL 5,000,000, as well as those resulting in the formal execution of Conduct Adjustment Agreements (TACs).

Progress in 2025

Universal access and strategic projects

There was an increase in the number of contracted and completed projects, along with progress in the delivery of studies, the holding of public consultations, and the execution of project timelines. Improvements were also observed in bidding processes, with a reduction in unsuccessful tenders.

Operations, inputs, and business continuity

The supply of inputs and equipment was maintained with no critical occurrences, and both the Treated Water Quality Index (IQAt, in Portuguese) and the Treated Effluent Quality Index (IQEt, in Portuguese) remained within established standards. Appropriate and consistent mitigation measures resulted in strong performance and compliance.

Compliance, Ombudsman, and contract management

Ombudsman performance, deadlines, and protocols were met in accordance with the requirements of the Office of the Comptroller General of the State and Law 13,460/2017. The Contract Management Performance Index was also maintained at consistent levels, with effective control over suppliers assigned a high-integrity risk grade (IRG).

Financial sustainability

The Debt Service Coverage Ratio (ICSA, in Portuguese) and the Public Debt/Ebitda ratio remained within established levels, in compliance with non-financial covenants. The Cash Sufficiency Index was preserved, ensuring operational liquidity.

Dam Safety, chlorine, and work-related accidents

The Emergency Action Plan (PAE, in Portuguese) for the Ribeirão João Leite Dam was implemented, ensuring compliance with legal requirements. Proper maintenance and storage of high-risk materials and monitoring of workplace accident rates.

Internal restructuring and legal risks

In 2025, Saneago also advanced on the labor front, supported by internal restructuring within the legal department, which enhanced the effectiveness of the Company's defense — particularly in the second half of the year. A more strategic and closer approach to litigation contributed to shifts in the interpretation by adjudicating bodies and to improved performance in appeals, strengthening the Company's ability to mitigate risks and safeguard its financial sustainability.

Saneago also made progress in consolidating its positions in the Court of Accounts, with decisions increasingly aligned with its status as a state-owned company and the applicable legal framework. The Company's Legal Office played a key role in reshaping the control body's understanding throughout 2024–2025, following a history of technical discussions, contributing to greater regulatory predictability and stronger governance.

Digital transformation challenges

Saneago's risk management, which in 2024 did not yet encompass positive risks, advanced in a targeted manner in 2025 with the implementation of "Risks Inherent in Innovation and Digital Transformation (R8)," including the monitoring of the event "Challenges in the Implementation of Innovative Projects" (E30).

E30 represents the Company's first institutional mechanism aimed at identifying and monitoring potential positive impacts (opportunities) related to innovation, such as efficiency gains, cost reductions, process improvements, and the adoption of sustainable practices.

Through E30, the monitoring of opportunity-related indicators has been incorporated into the reporting workflow, thus enabling the assessment of the effectiveness of initiatives designed to capture innovation-related gains. This initiative represents an incremental advancement, still at an early stage, in integrating the opportunities perspective into the Risk Management System.

It is important to note that this initiative does result in the conversion of negative impacts into positive ones, but rather the structured management of opportunities, in line with modern risk management practices. It should also be noted that the treatment of positive impacts remains limited to the scope of R8. In addition, there is not yet a standardized corporate methodology for managing opportunities across all risks, meaning that the overall risk matrix remains predominantly focused on negative impacts.

Saneago considers that progress toward the established goals and targets was satisfactory in the period under review. Performance indicators show that the measures implemented were effective in reducing exposure to material risks and in strengthening the Company's governance, operational sustainability, water security, and financial resilience. Where specific targets were not fully achieved, the reasons were analyzed and addressed in the action plans of the responsible units.



New russian filters

Data security

Saneago maintains a robust Information Security framework aimed at protecting the Company's information and, mainly, ensuring the security and privacy of its customers' personal data. To this end, it adopts technical solutions and safeguards to preserve data integrity and prevent unauthorized access to data, including the continuous updating of antivirus and firewall systems, access controls, password management, and the advancement of the Company's digital transformation.

In compliance with the Brazilian General Data Protection Law (LGPD, in Portuguese), Saneago collects only the personal data strictly necessary for carrying out its activities: The Company retains records related to consumption and service interactions, infractions, outstanding balances, payments, renegotiations, administrative and judicial collection actions, as well as bank identification codes (in cases where automatic debit is authorized). Information is shared exclusively with technicians, operators and personnel responsible for proper data processing, who are required to apply appropriate technical security and data control measures.

Additionally, Saneago provides training for managers focused on disseminating their responsibilities and duties regarding the privacy and protection of personal data of both internal and external customers, enabling these professionals to act as promoters of a data security culture within the Organization.

Autodesk Docs

Since early 2023, all workflows related to the development and management of engineering projects have mandatorily incorporated the use of the Autodesk Docs environment for receiving, organizing, reviewing, and storing deliverables submitted by contracted companies. This change is part of a broader set of initiatives aimed at modernizing the Company's project development processes, aligned with in-

ternational best practices in construction information management.

In parallel with the implementation of this digital collaboration environment, **Saneago's Project Manual** was fully revised to incorporate the principles and guidelines of the **Building Information Modeling (BIM)** methodology. BIM establishes an integrated approach to project development based



Laje Rio Verde WWTTP



Elevated water tank

on the creation of **intelligent three-dimensional digital models**, in which elements are not merely geometric representations but objects containing associated technical information, such as materials, specifications, dimensions, construction characteristics, costs, schedules, and spatial relationships. As a result, these models support multiple dimensions of information throughout the project lifecycle, enabling progression to maturity levels such as **4D (planning and scheduling)**, **5D (costs and budgeting)**, and potentially additional dimensions related to asset operation and maintenance.

In this context, **Autodesk Docs** serves as the Company's **Common Data Environment (CDE)**, a key element for the effective implementation of the BIM methodology. The CDE is a centralized digital repository in which all project documents, models, drawings, reports, and other technical information are stored, organized, and managed in a structured manner. This environment ensures that all project stakeholders — internal teams, designers,

consultants, contractors, and other interested parties — have controlled access to the most up-to-date information, enabling decision-making based on a single, **reliable source of data**.

By centralizing project information, Autodesk Docs delivers significant gains in **collaboration among multidisciplinary teams**, reducing rework, inconsistencies, and duplication of information. In addition, the platform offers a robust set of functionalities for information management and project monitoring, such as:

- Online viewing of technical documents, drawings, and three-dimensional models;
- Automatic version control and full revision history;
- Comparison between different file versions;

- Insertion of comments, notes, and markups directly in documents;
- Management of user permissions and access profiles;
- Creation of structured document review and approval workflows;
- Traceability of user interactions; and
- Generation of management reports on platform usage and delivery progress.

The adoption of Autodesk Docs as the primary information management tool for projects led by the **Expansion Executive Office (DIEXP, in Portuguese)**, was particularly supported by several strategic factors, including:

- Cloud-based storage with high capacity and security;
- Full traceability of information and change history;

- Strict document version control;
- Management of permissions and access levels by user or team;
- Easy file sharing through controlled links;
- Scalability for projects of varying sizes and complexities;
- Interoperability with widely used engineering and modeling software tools, such as AutoCAD, Civil 3D, and Revit; and
- Online viewing of technical drawings and three-dimensional models without the need for specialized locally installed software.

The benefits from the adoption of this platform are already being observed by the teams involved, especially in terms of **improved information traceability, version control, and organization of technical documentation** associated with engineering projects.

Additionally, the use of Autodesk Docs contributes to practices aligned with **sustainability and operational efficiency** principles, with emphasis on the following aspects:

- **Significant reduction in printed projects:** deliverables and reviews are conducted digitally, with unlimited cloud-based storage.
- **Lower waste generation:** better project alignment helps prevent incompatibility and design errors that lead to construction material waste.
- **Reduced time and resource use:** centralized data facilitates communication, transparency, and information sharing.
- **Reduced need for software and robust hardware:** online model visualization is simple, fast, and cost-efficient.



Inauguration of the Anápolis WTP

Relationship management

4

Stakeholders.....	61
Workforce.....	63
Customers.....	78
Suppliers.....	85
Granting authority	87
Community	88

Stakeholders

GRI 2-29

Saneago's stakeholder relationship management is guided by the principles of corporate governance, transparency, and sustainability. The Company recognizes that business continuity and value creation depend on the quality of the relationships established with its many stakeholder groups and, therefore, seeks to continuously improve its engagement processes.

Stakeholders are mapped in the Integrated Management System Manual, which guides the identification of relevant audiences and the direction of relationship strategies.

The main stakeholders with which Saneago engages include:



Shareholders and investors: the Company seeks to ensure transparency and appropriate returns, maintaining ongoing communication through the Investor Relations portal and periodic institutional disclosures.



Customers (current and potential): the relationship is guided by the promotion of quality of life, health, and safety, through the efficient provision of water supply and wastewater services, supported by service channels such as the call center, WhatsApp, a proprietary app, and in-person service.



Workforce: people management is structured based on the Job, Career and Compensation Plan (PCCR), the Job, Career and Compensation Management Rules (RACCS, both in Portuguese), and the Code of Conduct and Integrity, with a focus on ethics, professional development, and internal engagement.



Granting authority, government, and regulatory agencies: institutional relations are managed by a dedicated department responsible for ensuring alignment with public policies, regulatory guidelines, and compliance with applicable legislation.



Suppliers and partners: Saneago prioritizes relationships guided by transparency, integrity, and efficiency, including strategic partnerships aimed at expanding and improving services, such as consortia and structural projects.



Oversight and control bodies: the corporate governance structure includes ongoing interaction with oversight bodies, ensuring compliance, integrity, and sustainability of operations.



Community and society: the Company recognizes its role in urban development, environmental protection, and the promotion of social well-being, aligning its initiatives with ESG guidelines and the Sustainable Development Goals (SDGs). Its key initiatives include engagement with rural landowners through watershed recovery and conservation projects and the proper sludge disposal, as well as with the school community and society at large through social and environmental education initiatives.



Media: through its communications department, Saneago maintains a transparent relationship with the press, disclosing information on initiatives, projects, and matters relevant to the business.



Labor unions: the Company maintains continuous and open dialogue with workers' representative entities, promoting negotiation and discussion with Senior Management of matters of interest to the category.



Educational and research institutions: the Company establishes partnerships and responds to demands of universities, schools, and research centers interested in the sanitation sector, contributing to technical and academic development.



Associations: Saneago maintains an active relationship with associations focused on technical and scientific, environmental, and community development, considering the impacts and interests related to the provision of sanitation services.

Saneago engages with stakeholders on an ongoing basis through institutional channels and communication platforms. Engagement is periodically assessed to improve impact management and strengthen relationships with priority stakeholders. For this purpose, Saneago uses different engagement and feedback channels, including the institutional website, the Investor Relations Portal, social media (Instagram, X, Facebook, and LinkedIn), institutional email, as well as surveys and questionnaires directed at stakeholders, which support decision-making and the improvement of engagement practices.

Workforce

GRI 2-8, 2-30

Saneago has 5,470 employees distributed across operational and administrative activities, all allocated in Brazil's Midwest region. The total number of direct workers includes permanent and temporary employees, all hired under the Brazilian Labor Law (CLT, in Portuguese) and covered by collective bargaining agreements. To meet specific demands and projects, 161 employees are hired on a temporary basis.

Furthermore, the Company has 1,299 contractors, most of whom work full-time, performing support activities for operations, such as cleaning, security, information technology, and administrative services.

Number of employees by employment type and gender¹ GRI 2-7

Employment type	2023			2024			2025			Δ 2025/2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full-time employees	3,552	878	4,430	3,536	876	4,412	3,628	919	4,547	2.6%	4.9%	3.1%
Part-time employees	858	84	942	843	84	927	840	83	923	-0.4%	-1.2%	-0.4%
Total	4,410	962	5,372	4,379	960	5,339	4,468	1,002	5,470	2.0%	4.4%	2.5%

¹ All Saneago employees have guaranteed hours.

Number of employees by employment contract and gender GRI 2-7

Employment contract	2023			2024			2025			Δ 2025/2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent employees	4,407	960	5,367	4,339	943	5,282	4,362	947	5,309	0.5%	0.4%	0.5%
Temporary employees	3	2	5	40	17	57	106	55	161	165.0%	223.5%	182.5%
Total	4,410	962	5,372	4,379	960	5,339	4,468	1,002	5,470	2.0%	4.4%	2.5%

Number of employees by employment type and region GRI 2-7

Employment type	Region	2023	2024	2025	Δ 2025/2024
Full-time employees	Midwest	4,430	4,412	4,547	3.1%
Part-time employees		942	927	923	-0.4%
Total		5,372	5,339	5,470	2.5%

Number of employees by employment contract and region GRI 2-7

Employment contract	Region	2023	2024	2025	Δ 2025/2024
Permanent employees	Midwest	5,367	5,282	5,309	0.5%
Temporary employees		5	57	161	182.5%
Total		5,372	5,339	5,470	2.5%

Number of workers who are not employees ¹² GRI 2-8

Type of workers	2023	2024	2025	Δ 2025/2024
Commissioned employee on standby	2	13	19	46.2%
Individual direct taxpayer not entitled to the government severance fund (FGTS)	15	15	15	0.0%
Officer without employment relationship	4	3	3	0.0%
Officer without employment relationship	197	142	247	73.9%
Statutory officer on standby	7	3	5	66.7%
Public server hired under the Brazilian labor (CLT)	2	1	1	0.0%
Contractor – exclusive labor	980	980	1,053	7.4%
Total	1,207	1,157	1,343	16.1%

¹Saneago has contracts for outsourced cleaning and security services.

²The methodology used is based on the number of employees working under full-time or part-time contracts, depending on the scope of the contract.

Training and capacity building

GRI 404-2

In 2025, Saneago structured its training and development initiatives through the Annual Training Plan (PAC, in Portuguese), focusing on the continuous improvement of technical, behavioral, and management competencies. From January to December, employees completed a total of 123,363 training hours, with an average of 21.78 hours per employee. During the period, 99.44% of employees participated in training activities, and 27.14% completed training workloads of 24 hours or more. Total investment in training amounted to BRL 1,245,022.57

With respect to occupational safety and health, more than one thousand employees participated in mandatory training related to Regulatory Standards, such as NR 10, NR 18, and NR 35, among others applicable to the Company's activities. The training covers topics such as accident pre-

vention, control of occupational risks, and safe operation of equipment, reinforcing the protection of workers' health and integrity.

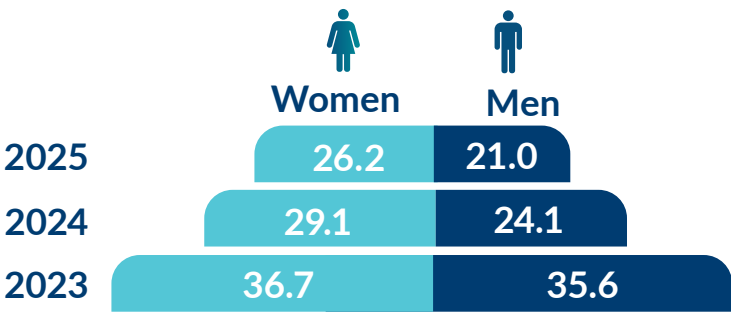
With regard to integrity and governance, training on the Code of Conduct and Integrity was made available to all employees in an online format between October 1 and November 30, 2025, with the goal of strengthening ethical principles, transparency, and legal compliance. This resulted in the issue of 6,747 training completion certificates, covering permanent employees, interns, and contractors.

In September 2025, the Company conducted the Managerial Knowledge Path, with a total workload of 69 hours across 15 courses. The initiative addressed topics such as leadership, diversity and inclusion, communication, innova-

tion, and mental health. Participation was mandatory for managers, with a minimum workload of 24 hours, and optional for other employees.

Among the courses with the highest participation were Exponential Leadership, Moral and Sexual Harassment, Burnout, Emotional Leadership, and Assertive Communication. In total, over 12,000 hours of training were recorded in the Managerial Knowledge Path.

Average training hours per employee by gender GRI 404-1



Performance review

GRI 404-3

Saneago’s employee performance review is conducted through a formal, periodic process managed by the Human Resources department with the goal of supporting workforce management and development, as well as informing career progression decisions, particularly within the managerial career track.

The Human Resources Superintendence (Sureh) is responsible for developing, implementing, coordinating, and monitoring periodic employee performance evaluations through the Human Resources Planning Department (G-GRH, both in Portuguese) and other involved areas.

The process is governed by internal regulations, including the Job, Career and Compensation Plan (PCCR), the Job, Career and Compensation Management Rules (RACCS), the Managerial Career Plan (PCG, all acronyms in Portuguese), and Normative Instruction IN 00.0399 – Merit-Based Horizontal Progression, ensuring clear, standardized criteria aligned with institutional guidelines.

The main objectives of the performance review include systematically managing individual performance, guiding training and development initiatives, supporting the management of probationary period for new employees, and using the results as a criterion for eligibility for management positions, requiring a minimum overall performance score of 70%.

The performance review of employees covered by the RACCS and the PCCR is competency-based, considering both technical and behavioral aspects. The process also includes a formal agreement with the relevant labor union, the Urban Industries Workers Union in the State of Goiás, which establishes guidelines for the implementation and compliance with evaluation timelines.

Percentage of performance assessment by employee category GRI 404-3

Employee category	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Manager	9%	3%	9%	3%	10%	3%
Non-manager	73%	15%	73%	15%	73%	15%
Total	82%	18%	82%	18%	82%	18%

Benefits

Saneago offers a comprehensive set of benefits to its employees, promoting quality of life, safety, well-being, and professional development, contributing to talent attraction, retention, and engagement.

The main benefits provided include health and dental insurance plans, private pension, annual salary adjustments, a year-end bonus, meal allowance, childcare/education assistance, and intellectual incentive aimed at professional qualification, subject to approval and alignment with the employee's role. The Company also grants social benefits, such as a day off on the employee's birthday, marriage leave with seven days of absence, and paid leave for blood or platelet donation.

As a means of recognizing performance and achieved results, Saneago maintains the Profit Sharing Program (PPR, in Portuguese), which distributes payments to employees based on operational efficiency and the Company's results.





Diversity and inclusion

Saneago is committed to promoting equity in gender, race, ethnicity, sexual orientation, gender identity, generational diversity, and the inclusion of people with disabilities, contributing to eliminating discriminatory practices in labor relations.

This commitment is formalized through the Internal Policy on Gender, Race, and Diversity Equity, published in 2023, which guides awareness initiatives, strengthens the sense of belonging, and is aligned with practices adopted by large national companies.

As a mixed-capital company, Saneago is subject to specific rules for hiring through civil service exams, which may pose challenges to expanding diversity at certain levels. Even so, Saneago records the presence of women in leadership positions, albeit in a lower proportion at operational levels, as presented in the Governance Structure section ([see on page 37](#)).

Women represent 17.4% of Saneago's leadership, a percentage slightly lower than their share in the total workforce, which currently stands at 18.3%.



Saneago's senior management is predominantly female, a proportion slightly lower than the proportion of women in the total workforce, which currently stands at 18.3 per cent.

Saneago also stands out in gender inclusion and parenthood. It has a Special Working Hours Policy for employees who are mothers of children under six years old, allowing a reduction in their workday from eight hours per day to six hours per day, without a reduction in compensation. The Company further offers support to parents of people with disabilities—including financial assistance and reduced working hours without a reduction in compensation—to support development and inclusion and facilitate basic care and attendance at appointments and therapies.

Percentage of individuals within governance bodies by gender GRI 405-1

Gender	2023	2024	2025	Δ 2025/2024
Men	80.0%	83.3%	82.6%	-0.8%
Women	20.0%	16.7%	17.4%	4.2%

Percentage of individuals within governance bodies by age group¹ GRI 405-1

Age group	2023	2024	2025	Δ 2025/2024
30-50 years old	36.0%	37.5%	43.5%	16.0%
Over 50 years old	64.0%	62.5%	56.5%	-9.6%

¹ There were no individuals under 30 years old serving on governance bodies.

Percentage of individuals within governance bodies by color or race¹ GRI 405-1

Color or race	2023	2024	2025	Δ 2025/2024
Brown	44.0%	45.8%	47.8%	4.4%
White	56.0%	54.2%	52.2%	-3.7%

¹ There were no individuals self-identifying as Black, Indigenous, or Asian serving on governance bodies.

Percentage of employees by employee category and gender

GRI 405-1

Employee category	Gender	2023	2024	2025	Δ 2025/2024
System Operators	Men	92.6%	92.7%	92.6%	-0.4%
	Women	7.4%	7.3%	7.4%	5.2%
System agents	Men	98.0%	98.0%	97.9%	-0.1%
	Women	2.0%	2.0%	2.1%	4.8%
Administrative agents	Men	51.4%	51.5%	48.6%	-5.8%
	Women	48.6%	48.5%	51.4%	6.1%
Higher education	Men	66.5%	66.4%	65.7%	-1.0%
	Women	33.5%	33.6%	34.3%	2.0%
Technicians in different areas	Men	59.2%	58.8%	59.9%	2.0%
	Women	40.8%	41.2%	40.1%	-2.8%
Other	Men	-	-	92.6%	-
	Women	-	-	7.4%	-
Total	Men	82.0%	82.1%	81.7%	-0.5%
	Women	18.0%	17.9%	18.3%	2.1%

Percentage of employees by employee category and age group

GRI 405-1

Employee category	Age group	2023	2024	2025	Δ 2025/2024
System operators	Under 30 years old	2.7%	2.7%	1.7%	-35.8%
	30-50 years old	57.6%	57.3%	46.7%	-18.5%
	Over 50 years old	39.7%	40.0%	51.6%	28.9%
System agents	Under 30 years old	1.0%	1.0%	0.4%	-59.8%
	30-50 years old	63.3%	63.3%	60.6%	-4.2%
	Over 50 years old	35.8%	35.8%	39.0%	9.0%
Administrative agents	Under 30 years old	1.5%	1.3%	0.0%	-100.0%
	30-50 years old	60.7%	61.1%	63.8%	4.4%
	Over 50 years old	37.8%	37.7%	36.2%	-3.9%
Higher education	Under 30 years old	1.6%	1.5%	1.4%	-5.2%
	30-50 years old	74.7%	74.3%	73.0%	-1.8%
	Over 50 years old	23.7%	24.2%	25.6%	5.7%
Technicians in different areas	Under 30 years old	5.7%	5.3%	2.9%	-46.0%
	30-50 years old	67.8%	67.9%	68.4%	0.7%
	Over 50 years old	26.5%	26.8%	28.8%	7.3%
Other	Under 30 years old	-	-	0.0%	-
	30-50 years old	-	-	28.2%	-
	Over 50 years old	-	-	71.9%	-
Total	Under 30 years old	2.0%	1.8%	1.1%	-42.2%
	30-50 years old	63.6%	63.6%	61.5%	-3.3%
	Over 50 years old	34.5%	34.6%	37.4%	8.2%

Percentage of employees by employee category and color and/or race ¹

GRI 405-1

Employee category	Color or race	2023	2024	2025	Δ 2025/2024
System Operators	Black	0.5%	0.6%	0.6%	-0.8%
	Brown	16.5%	16.8%	18.1%	7.7%
	White	82.9%	82.6%	81.2%	-1.7%
	Yellow	0.1%	0.1%	0.2%	98.5%
System agents	Black	1.3%	1.2%	1.4%	13.0%
	Brown	17.0%	16.9%	18.4%	8.5%
	White	81.7%	81.8%	80.1%	-2.1%
	Yellow	0.1%	0.1%	0.1%	54.1%
Administrative agents	Black	1.4%	1.4%	2.3%	64.5%
	Brown	17.0%	17.1%	17.3%	1.3%
	White	81.6%	81.5%	80.3%	-1.4%
	Black	0.0%	0.0%	1.1%	-
Higher education	Brown	11.3%	11.6%	13.1%	13.3%
	White	87.4%	87.2%	85.1%	-2.4%
	Yellow	1.2%	1.3%	0.8%	-39.8%
	Black	1.0%	1.0%	1.8%	76.1%
Technicians in different areas	Brown	11.7%	11.3%	15.7%	39.8%
	White	87.4%	87.8%	82.0%	-6.5%
	Indigenous people	0.0%	0.0%	0.2%	-
	Yellow	0.0%	0.0%	0.3%	-
Other	Black	-	-	3.0%	-
	Brown	-	-	40.7%	-
	White	-	-	56.3%	-
	Black	1.0%	1.0%	1.4%	43.7%
Total	Brown	15.7%	15.7%	17.6%	12.1%
	White	83.1%	83.1%	80.7%	-2.9%
	Indigenous people	0.0%	0.0%	0.0%	-
	Yellow	0.2%	0.2%	0.2%	17.1%

¹ There are no employees self-identifying as Indigenous in the categories of System operators, Administrative agents, and Higher education. There are no employees self-identifying as Asian in the Administrative agent position.

People with disabilities

At the end of 2025, Saneago had 172 people with disabilities and 68 rehabilitated individuals working in administrative services, totaling 240 employees. Of this total, 159 professionals were directly hired by the Company and 81 worked through the Association of People with Physical Disabilities of the State of Goiás (ADFE-GO, in Portuguese). The investment made in 2025 to support the implementation of this initiative through the ADFEGO totaled BRL 3,337,492.50.

Saneago continually identifies and implements physical, technological, and social adjustments to meet the specific needs of these employees and ensure adequate conditions for accessibility, inclusion, and performance in the workplace.



Saneago ended 2025
with a notable representation
of people with disabilities and
rehabilitated individuals in its
workforce, totaling 240 employees.

Percentage of employees by employee category and people with disabilities GRI 405-1

Employee category	2023	2024	2025	Δ 2025/2024
System operators	5.6%	5.4%	5.4%	-0.8%
System agents	3.9%	3.9%	4.1%	4.9%
Administrative agents	2.7%	2.9%	2.7%	-4.1%
Higher education	5.3%	5.2%	4.9%	-7.0%
Technicians in different areas	4.4%	4.5%	4.6%	3.1%
Other	-	-	3.0%	-
Other	4.2%	4.2%	4.2%	1.1%



Saneago and Adfego sign a contract



Fire extinguisher training

Safety and health

GRI 403-2, 403-3, 403-4, 403-7

At Saneago, Occupational Safety and Health (OSH) is managed by a dedicated specialized service that operates in coordination with operational and administrative areas to prevent work-related accidents and illnesses, ensure regulatory compliance, and strengthen a culture of care. The Company has routines and management tools structured throughout internal procedures and legal requirements; however, it does not yet have a formal OSH management system consolidated on a single platform that is readily accessible to workers. In this context, the Company is taking steps to implement such system, with a focus on expanding standardization, enhancing information traceability, and increasing process transparency.

While this system has not yet been implemented, the scope of OSH practices is ensured by the safety service: all employees, activities, and workplaces are covered by the guidance, inspections, and monitoring. The technical foundation for prevention begins with hazard identification and risk assessment, proactively conducted through the inventory of occupational risks under the Risk Management Program (PGR), supported by regular inspections, analysis methods, and employee participation. Furthermore, for critical activities or specific needs, managers engage the

Occupational Safety department for targeted monitoring, enabling rapid responses and interventions aligned with the identified level of risk.

The results of these assessments translate into concrete measures in day-to-day operations. The OSH area issues recommendations and requires the responsible areas to adopt controls to mitigate or eliminate risks, combining engineering measures, safe work procedures, inspection routines, and the mandatory use of Personal Protective Equipment (PPE). In higher-risk operations, specific technical solutions are applied, such as shoring systems in trenches to reduce collapse risks, along with reinforced requirements applicable to activities such as working at height and confined space entry, in accordance with Regulatory Standards. This work is complemented by periodic training and ongoing awareness initiatives aimed at reinforcing a safety culture and shared responsibility for individual and team protection.

OSH management also considers business relationships and therefore extends to contractors. The Company has Normative Instruction IN 00.0470, which establishes Occupational Safety and Health guidelines for contractors, in

addition to a dedicated professional responsible for monitoring this group. As part of this process, documents and requirements established in the Regulatory Standards is verified, and, when necessary, technical reports resulting from safety inspections are prepared. Any identified non-conformities are monitored through to resolution, with joint efforts of managers, contract supervisors, and the Specialized Safety Engineering and Occupational Medicine Services (SESMT, in Portuguese), which provide guidance and align corrective measures with contractors, thereby strengthening safety standards throughout the service supply chain.

Employee feedback and participation are incorporated through formal mechanisms, with emphasis on the Internal Committees for Accident and Harassment Prevention (CIPAs, in Portuguese). Saneago has 44 facilities with over 20 permanent employees, resulting in the formation of 44 CIPAs, which hold monthly meetings to discuss safety and health topics. Though with no decision-making authority, the committees submit agendas and recommendations to the managers responsible for decision-making, contributing to continuous adjustments in processes and working conditions. At units that do not meet the legal requirements for the formation of a CIPA, monitoring is carried out directly through Occupational Safety Management

(G-GST) routines and by local leadership, in accordance with the operational reality of each facility.

As part of its prevention and protection efforts, the Company also implements communication and awareness initiatives to reduce risks associated with operational routines and interactions with the public, including alerts and notices regarding the proper identification of professionals through badges, uniforms, and official vehicles. This is an important measure to prevent scams involving the impersonation of employees and to protect workers and customers.

Also in 2025, the Collective Bargaining Agreement consolidated advances related to strengthening safety and health practices, with provisions aimed at ensuring regulatory compliance, preventing harassment, and promoting mental health. Following its execution, actions were undertaken to expedite the rollout of planned measures, including decisions related to recruitment and the use of existing contracts, thereby enhancing the effectiveness of initiatives and reinforcing employee protection in the context of organizational transition.



Training

GRI 403-5

Occupational safety and health training is planned in accordance with the occupational risks identified and classified in the Risk Management Program (PGR). Mandatory training required by the Regulatory Standards (NRs, both in Portuguese) generally follows the content, duration, and effectiveness assessment criteria already defined in the regulations. In cases where the regulations allow for employer-defined parameters, these are established by the Occupational Safety Department (G-GST) together with the Training and Development Department (G-GDS), ensuring alignment with operational needs and the risk profile of the activities.

Training programs offered in 2025:

- NR 1 (Occupational Risk Management)
- NR 5 (Training for CIPA members)
- NR 10 (Initial Basic Training)
- NR 10 (Electric Power System Initial Course)
- NR 10 (Refresher Course)
- NR 11 (Safety in Backhoe Operation)
- NR 11 (Backhoe Truck Operation and Safety)
- NR 12 (Safety of Equipment and Hand Tools)
- NR 18 (Periodic Training)
- NR 33 (Periodic Training)
- NR 35 (Working at Heights Training)
- Chlorine Trailer Handling and Maintenance
- MOPP Refresher course (Detran)
- Water Rescue

Work-related injuries¹ GRI 403-9

Workforce

	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
High-consequence work-related injuries (except for fatalities)	2	51	3	62	0	48
Recordable work-related injuries	108	8.3	81	6.3	103	7.9
Number of hours worked	12,967,620		12,968,064		12,968,064	

¹ There were no fatalities caused by work-related accidents.

Saneago's Medical Assistance

The Saneago's Medical Assistance (Caesan, in Portuguese) is the entity responsible for managing private health care plans for the Company's employees, covering outpatient care, hospital services, and maternity. The operator follows a self-management model, with its own administrative structure, ensuring governance and alignment with the needs of the covered population.

In 2025, Caesan provided care to 86,963 beneficiaries in the state of Goiás, supported by an accredited network of about 420 providers, in addition to reciprocity agreements established with other operators, expanding access to health care services.

Throughout the year, Caesan implemented several initiatives and campaigns aimed at health promotion, disease prevention, and humanized care, focusing on enhancing quality of life and the well-being of beneficiaries, reinforcing its role as a strategic agent in comprehensive health care for Saneago's employees.

Health and prevention

The Company maintains a structured set of initiatives aimed at promoting health, preventing diseases, and improving the quality of life of employees and their dependents. The initiatives include medical care, preventive exams, nutritional guidance, home care, and physical activity programs, many of which are exempt from co-payment.



Free running training session

Key initiatives include:



H1N1 Flu Vaccination Campaign

Conducted annually between March and May, with the goal of reducing the incidence of the disease and preventing associated complications.



Pink October Program

Encourages women over 40 to undergo preventive breast cancer examinations, with no co-payment for consultations with gynecologists and mammography tests.



Blue November Campaign

Targeted at men over 40, it promotes prostate cancer prevention through consultations with urologists and PSA tests, also exempt from co-payment.



Health on the Move Program

It cares for beneficiaries in the workplace, with general practitioner consultations and exams, facilitating access to health services.



Healthy Life Program

It offers nutritional recommendations to promote changes in eating habits and improve quality of life, with services provided at Prevsan's headquarters.

Caesan Home Care

A service that ensures continued care for patients after hospital discharge, offering home care, especially for patients with chronic illnesses, contributing to patient comfort and reducing the risk of hospital-acquired infections.

Incentive to sports and well-being

In partnership with the healthcare plan and other institutional initiatives, the Company encourages physical activities and healthy lifestyles. The *Sombra e Água Fresca* Project, in particular, promotes healthy habits on Sundays at Praça Cívica in downtown Goiânia. During these activities, Saneago distributes cold water to the public and, on special occasions, donates tree seedlings and conducts environmental education initiatives.

Saneago also offers free volleyball classes to employees and is the official sponsor of the Saneago/Goiás Volley team, which represents the state in the Men's Super League. The initiative provides employees with free access to matches, bringing them closer to high-performance sports and encouraging a sports culture.

Saneago/Caesão Running Project

A running group composed of 236 employees, with monthly sponsorship of race registration fees for participation in sporting events, promoting physical and mental health, engagement, and integration among participants.



Volleyball final

Occupational Medicine and Quality of Life Management

As part of the institutional strengthening process, the Occupational Medicine and Quality of Life Department (G-GMV) was created in 2025 with the goal of expanding occupational health care, intensifying preventive measures, and promoting employee well-being.

This initiative consolidates a more specialized and integrated approach to managing health and quality of life at work, focusing on these issues, which have taken on greater prominence on the internal agenda following the decision to establish a dedicated department for psychosocial care, thereby enhancing the Company's governance and responsiveness.

The new department is staffed by a multidisciplinary team that operates strategically, integrating health, safety, quality of life, and productivity, in line with Saneago's commitment to a healthy, ethical, and sustainable work environment.

The Company continuously improves prevention and support practices, encouraging employees to seek help, enabling the early identification of situations of emotional vulnerability,

and ensuring appropriate referrals, while taking into account internal feedback and varying local realities.

One of the most significant initiatives undertaken by G-GMV is the Despertar Program, aimed at promoting employees' mental health and well-being. Created in 2007, the program sets itself apart from other corporate initiatives that focus predominantly on the external public. Its efforts center on providing a welcoming environment, offering professional listening support, and valuing people within Saneago's workplace.

Despertar offers psychosocial support to employees, encourages mental health care, and promotes reflection on sensitive and relevant topics, such as suicide prevention, respect for differences, diversity, and inclusion. In this way, these actions strengthen bonds, foster dialogue, and contribute to building a healthier, safer, and more respectful organizational environment.

In 2025, lectures and thematic meetings focused on mental health were also held, with particular emphasis on the "Yellow September" initiatives, conducted under



Establishment of the Occupational Health and Quality of Life Department to strengthen occupational health, expand preventive measures and enhance employees' wellbeing.

the motto "Caring for Mental Health Is Caring for Life." Events dedicated to discussing inclusion and anti-ableist practices were also promoted, reinforcing the institution's commitment to valuing all people.

In this context, the Internal Commission for Accident Prevention (CIPA) served as a mechanism for mobilization and alignment, with leadership participation and recognition of its role as a forum for listening to and identifying needs across Saneago's various operational regions.



Customers

GRI 2-6, 3-3 on the topic Customer relations and satisfaction, SASB IF-WU-450a.3

Customer relationships are central to Saneago's sustainability, as the continuous and high-quality provision of water supply and sewage services directly impacts public health, economic development, and the quality of life of the population served by the Company. Understanding the evolution of the customer base, its characteristics, and satisfaction levels is essential to guide planning, improve service delivery, and ensure universal access to services.

In 2025, the evolution of Saneago's customer base reflected distinct regional dynamics, with faster growth in municipalities surrounding the Federal District (DF), in regions associated with agribusiness, and in areas impacted by migratory flows into the state. This trend resulted in an increase in the number of connections and demand for services, requiring greater coordination among network expansion planning, production capacity, and service infrastructure, particularly in locations with above-average growth.

In this context, Saneago operates to ensure the provision of quality and reliable water supply and sewage services, while expanding its customer base and the number of municipalities served, focused on universal access. To organize relationships and service delivery, customers are segmented into residential, industrial, commercial, and public groups. The residential segment, including residential social tariff, accounts for the largest share of billed water and wastewater economies, representing 89.3% of the total.

Customer relationship management is supported by monitoring and transparency mechanisms. Results and performance related to this topic are tracked through indicators, management analyses, dashboards, and internal reports, and are disclosed externally through the Sustainability Report and the Annual Governance Letter, among other materials available on the Investor Relations website, strengthening accountability and stakeholder engagement.

Based on this monitoring, and considering different consumption profiles and service criticality, the Company adopts differentiated procedures for customer groups with greater operational and institutional relevance. This approach allows service to be tailored to the specificities of billing characteristics, consumption volume, and the need for service continuity, as outlined below:



34,873

large customers

Customers classified as Large Users are those with estimated consumption within the following water consumption ranges:

Range A – Above 2,000 m³;

Range B – 1,000 to 1,999 m³; and

Range C – 400 to 999 m³.

Large users are served by dedicated teams, with technical monitoring, specialized support, and customized negotiation solutions.



16,267

Customers with a Grouping Body

Public administration entities and affiliated institutions are served on a centralized basis, with specific management and billing structures and priority service to ensure essential service continuity.

Customers ¹

SASB IF-WU-000.A

Type of service provided	No. of residential customers	No. of commercial customers	No. of industrial customers	No. of government agency customers	Total customers
Water	2,492,174	218,236	48,520	31,507	2,790,437
Wastewater	1,582,322	168,919	14,017	16,699	1,781,957

¹ Number of active households (Indicators Dashboard). Data as of December 2025.

Payments and billing

Saneago offers a range of payment methods aimed at expanding accessibility, facilitating the settlement of outstanding balances, and providing greater convenience to customers. The main payment methods available are:



Pix
This is the fastest method, with immediate payment recognition in the system, which can speed up service reconnection when necessary. To use it, customers must simply open their bank's app and scan the QR Code printed on the bill.



Auto Pay
Customers can register their bill for automatic payment directly through their bank's app.



Physical Locations
One-time payments can be made at lottery outlets, bank branches, and authorized banking correspondents.



Payment Apps
Bills can be paid in installments of up to 12 months using apps such as RecargaPay or PicPay, via credit card.

Sanear Program

The Sanear Program 2025 was a Saneago initiative aimed at settling overdue water and wastewater bills outstanding through May 2025. The program offered favorable renegotiation terms, including discounts of up to 95% on interest and penalties and the option to pay in installments of up to 60 months, through telephone service or in-person service at Vapt Vupt units, by appointment.

Initially planned for a limited time, the Program's deadline was extended until December 30, 2025, with the goal of expanding access to renegotiation conditions, contributing to a reduction in delinquency, and avoiding measures such as service suspension and negative credit reporting of customers.

As a result, the default rate recorded in 2025 was 2.23%, meeting the target established for the period. In this context, initiatives such as the Sanear Program contributed to expanding the debt settlement options and supporting delinquency management.



Water bill



Technical visit to the Formosa WTP

Customer Service

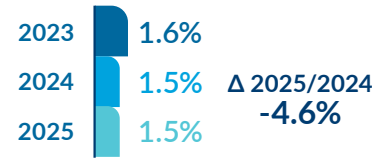
SASB IF-WU-240a.1

Billed water economies %

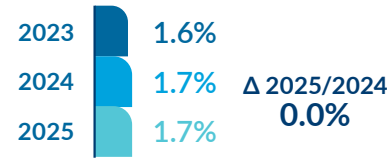
Residential



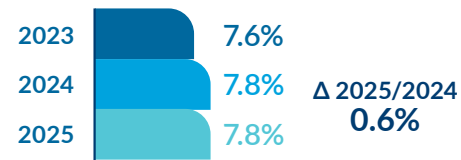
Social water



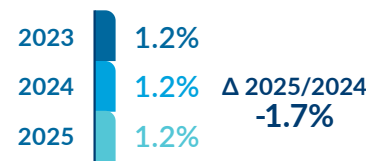
Industrial



Commercial



Government agency customers

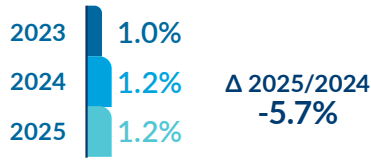


Billed sewage economies %

Residential



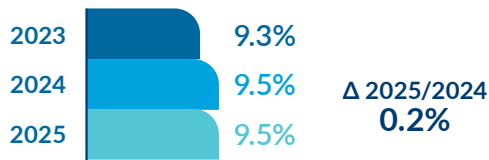
Social water



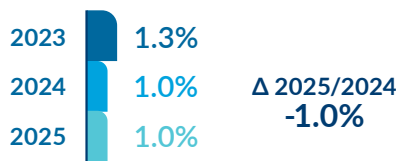
Industrial



Commercial



Government agency customers



Customer service channels

In 2025, Saneago continued its engagement with the outsourced call center and audit firm contracted in 2024, reinforcing its prioritization of customer service through digital channels. Efforts were focused on optimizing services provided via the virtual agency, mobile applications, and messaging channels, with an emphasis on greater operational efficiency, faster response times, and improved user experience.

At the same time, the Company maintained a partnership with the Federal University of Goiás to develop solutions based on big data and Artificial Intelligence (AI), aimed at enhancing data analysis, supporting decision-making, and improving service flows, making them more efficient and personalized.

In this context, the Research, Development, and Innovation project “Optimization of user experience in Saneago’s digital services: a customer-centric approach” stands out as a pioneering initiative in structuring projects under this model. The project aims to optimize digital channels through user-centered methodologies, focusing on improving usability, accessibility, and efficiency of service journeys, contributing to the continuous evolution of services, increased user satisfaction, and the advancement of the Company’s digital transformation.

As a result of these initiatives, improvements were observed in operational indicators, particularly in call center response times and chatbot performance, reinforcing the digitalization and innovation strategy in customer service.



In-person service at Vapt Vupt units

(Integrated Goiás state citizen service).



Telephone: 0800 645 0115

(24/7 call center)



WhatsApp - (62) 3269-9115



Contact via the institutional website and virtual branch

(www.saneago.com.br)



Ombudsman

0800 645 0117

Open Monday through Friday, 7 a.m. to 7 p.m., except on holidays

Key Account Support

0800 645 0116

Open Monday through Friday, 7 a.m. to 7 p.m., except on holidays

Satisfaction survey

GRI 3-3 on the topic Customer relations and satisfaction

Saneago conducts structured and ongoing customer satisfaction surveys to understand users' and the granting authority's perceptions of the quality, consistency, and reliability of water supply and wastewater services. Survey results are used as a management tool to support the identification of critical service delivery issues, the analysis of causes of complaints, and the definition of corrective and preventive actions, with a focus on continuous improvement and the preservation of institutional credibility.

In its 2025–2029 Business and Management Plan, the Company set targets of achieving an 85% the Customer Satisfaction Index and an 85% Granting Authority Confidence Level by 2029. In 2025, the Granting Authority Confidence Level reached 76.57% and the Customer Satisfaction Index was 72.58%, nearly achieving the established targets. Comparisons with prior fiscal years reflect methodological adjustments to the surveys that affected the historical interpretation of results.

Feedback gathered through surveys and engagement channels supports both strategic and operational decisions, including investment prioritization, service process improvements, and the expansion of digital solutions, contributing to a more agile, accessible, and responsive customer experience. Responsible areas periodically monitor key indicators, analyze results, and structure action plans, which are tracked for effectiveness.

Customer insights are collected through both targeted surveys and continuous feedback channels to broaden participation and ensure diversity of responses. The surveys evaluate aspects such as service quality, quality of water supply and wastewater services, perceived value for money, clarity of information provided, and opportunities for improvement in products and services.

Based on the information collected, Saneago holds alignment meetings with the relevant areas involved—particularly when results fall below expectations—to ensure the implementation of corrective measures and the systematic monitoring of improvements.

Primary customer feedback and engagement channels:

- 

Online portal and app, used for service requests, submitting comments and providing ongoing feedback;
- 

WhatsApp (+55 62) 3269-9115, for service and direct engagement;
- 

24/7 call center 0800 645 0115;
- 

Official social media channels (Facebook, Instagram, and LinkedIn), for interaction and survey dissemination;
- 

Targeted surveys distributed via email (digital invoice) and SMS.



Sombra e Água Fresca project

Social Residential Tariff

SASB IF-WU-240a.3, IF-WU-240a.4

Saneago's Social Residential Tariff is an important socioeconomic inclusion instrument designed to expand access to water supply and wastewater services for families in vulnerable households. The Goiás Regulatory Agency (AGR, in Portuguese) is responsible for regulating the eligibility criteria for access to the social tariff for Saneago users across the state.

The benefit provides a 50% discount on water and wastewater tariffs for families registered in the Brazilian Unified Registry for Social Programs (*CadÚnico*), with a per capita household income of up to BRL 105, provided the account holder is active. The discount applies to monthly consumption of up to 20 m³. Applications may be submitted in person at the Company's service units or through the 24/7 Call Center 0800 645 0115, following the update of registration data in *CadÚnico*.

The external environment in which tariff policy operates is influenced by climatic, demographic, and regulatory factors that directly affect water affordability. Extreme weather events, degradation of water sources, prolonged droughts, and changes in rainfall patterns affect the availability and quality of raw water, increasing operating costs. At the same time, population growth and urbanization intensify pressure on distribution systems, while regulatory, environmental, and tariff changes affect the Company's cost structure and operating framework.

Within this context, risks and opportunities arise in connection with the expansion of access policies. The enactment of Law 14,898/2024, which established the National Social Water and Wastewater Tariff—providing a minimum 50% discount for families registered in *CadÚnico* and bene-

ficiaries of the Continuous Cash Benefit (BPC, in Portuguese)—represents a significant social advancement while also introducing regulatory and financial challenges. The expansion of the eligible population may reduce revenue recovery capacity and require mechanisms to restore economic and financial balance. The implementation of such mechanisms by Saneago is currently under review, in accordance with the guidelines of the relevant regulatory agencies.

In 2025, the Social Residential Tariff covered 39,245 water connections and 19,950 wastewater connections, reinforcing the role of tariff policy as a tool for mitigating social impacts, expanding access to essential services, and promoting equity and social inclusion.



Visit to the Porangatu WWTP

Suppliers

GRI 2-6, 408-1, 409-1

Saneago's supply chain is broad and diversified and plays an essential role in ensuring the continuity and quality of water supply and wastewater services. The Company engages with a wide range of suppliers of inputs, such as retailers, wholesalers, and distributors, as well as services, including contractors, logistics companies, consultants, advisors, auditors, expert service providers, dedicated labor providers, and information technology solution vendors. Saneago also partners with universities and as-

sociations, such as organizations that support the inclusion of people with disabilities, among others. This supply chain meets multiple operational and strategic needs, with particular emphasis on hydraulic materials, products used in water and wastewater treatment, and the procurement of recurring services such as security, cleaning and maintenance, vehicle leasing, as well as equipment, furniture, and building maintenance.

Supplier registration is optional, broadly accessible, and continuously open to any interested party, and is mandatory only for companies that are effectively engaged. In 2025, Saneago had 13,964 registered suppliers, of which 13,910 were legal entities and 54 were individuals, and 951 were newly registered or had their records updated during the reporting period. Commercial relationships may be established with or without formal contracts and vary depending on the nature of the engagement, covering short-, medium-, and long-term arrangements, as well as contracts linked to specific projects or events.



Meia Ponte Project



Saneago monitors its supply chain with a focus on preventing risks related to child labor, or forced or compulsory labor. During the reporting period, no records of operations or suppliers associated with these risks were identified in the Company's supplier database.



As a mixed-capital company, all procurement and contracting processes at Saneago—including engineering works, supply of materials, and service provision—strictly comply applicable laws and regulations, such as the State-Owned Companies Law and the Internal Procurement Regulation. At all stages of bidding processes, the Company adopts corporate governance, risk management, and compliance practices to ensure equal treatment among bidders, the integrity of the process, and the selection of the most advantageous proposal for the administration. In 2025, 124 bidding processes were awarded, of which 47 were for engineering contracts (construction works and engineering services), 54 for the acquisition of materials, and 23 for service contracts (excluding engineering services). Of the total engineering bids awarded in the period, five were still pending contract execution due to land tenure issues.

As a preventive measure, upon contract execution, Saneago requires the supplier to submit the Single Qualification Declaration, through which they certify compliance with applicable legislation and commit to social responsibility and the prohibition of child labor or other illegal forms of labor.

This commitment is reinforced by the Company's [Code of Conduct and Integrity](#) and the [Code of Conduct and Integrity for Third Parties](#), which establish guidelines for ethical relationships with suppliers and third parties, requiring compliance with applicable laws, adherence to contractual terms, and the prohibition of child labor, or forced or compulsory labor. To ensure the effectiveness of these guidelines, Saneago maintains formal whistleblowing channels through its Ombudsman's Office, enabling the reporting and proper handling of complaints related to unlawful practices or ethical violations requiring action by the relevant authorities.

Granting authority

Through the Expansion and Concession Office (SUECO), particularly the Granting Authority Relations Department (C-GRP) and the Service Contract Management Department (C-GCP), Saneago guides its engagement with municipal managers based on principles of ethics, transparency, and institutional cooperation, seeking relationships grounded in dialogue and shared responsibility across the 223 municipalities where it operates. Water supply and sewage services are provided on a regular and legally supported basis, in compliance with the sector's regulatory framework, especially following the changes introduced by the New Legal Framework for Sanitation to Law No. 11,445/2007.

To mitigate risks associated with dissatisfaction on the part of the granting authority, the instruments governing service provision incorporate clear commitments to universal access and quality standards, aligned with Law 14,026/2020 and the reference standards established by the National Water and Basic Sanitation Agency (ANA, in Portuguese). Pursuant to a resolution of the Microrregional Boards in December 2023, the Company will remain responsible for the provision of water and wastewater

**120**

contractual arrangements
(40 Program contracts and 80 Concession contracts)

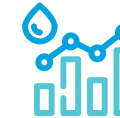
services through December 17, 2049, under the following service delivery arrangements:

To support compliance with and the continuity of these obligations, Saneago has developed a structured planning framework, which has been presented to the municipalities, covering the actions required to achieve and sustain the agreed targets. This planning is based on technical assessments of operational and expansion needs, taking into account local particularities, as well as applicable legal, regulatory, and institutional aspects. Additionally,

**22**

mixed arrangements
(water services under Program Contracts and wastewater services through direct provision)

through the Service Contract Management Department (C-GCP), the Company prepares and submits an annual Performance Report to the granting authority, containing detailed information on the execution and results of the services provided in each municipality.

**81**

regionalized Direct Provision arrangements

Community

GRI 2-6

Through the provision of water and wastewater services in the municipalities under its responsibility, Saneago directly contributes to improving the living conditions of the population of Goiás and supports local social and economic development. The Company views its customers as an active part of this process, considering their perceptions and feedback as central to the continuous improvement of services.

Saneago's activities provide tangible benefits for the communities it serves, particularly through social initiatives and the management of impacts associated with its operations. As part of this approach, the Company establishes partnerships and maintains institutional relationships with environmental and social organizations, contributing both to enhancing service quality and to fostering constructive engagement with regulatory authorities.

Social projects and impact management

GRI 203-1, 203-2, 413-1

Saneago promotes the social and environmental development of the communities where it operates by implementing social programs aimed at fostering citizenship and improving the population's quality of life.

In 2025, the Company's social initiatives benefited approximately 550,000 people through projects and initiatives aimed at communities served by the expansion and maintenance of water supply and wastewater systems. These initiatives strengthen social participation and encourage behavioral changes, contributing to transformations and improvements in the environment in which the population lives.

By engaging the community and mitigating the negative impacts resulting from the implementation and maintenance of water supply and sanitary sewer infrastructure, social work ensures that sanitation projects go beyond their technical function, generating positive and lasting impacts on people's lives.

To this end, Saneago engages with communities through various tools, such as meetings, training for community leaders, and home visits, which enable the identification of needs, the promotion of dialogue, and the planning of joint solutions related to basic sanitation and environmental preservation.



Community Meeting

Percentage of operations with implemented local community engagement, impact assessments and/or development programs^{1 2} GRI 413-1

Type of assessment and plans for local community development	2024				2025			
	Social projects	% of plan	Environmental education projects	% of plan	Social projects	% of plan	Environmental education projects	% of plan
Social impact assessments, including gender impact assessment, based on participatory processes	7	100%	-		9	100%	-	-
Public disclosure of results of social impact assessments	7	100%	223	100%	9	100%	223	100%
Local community development programs based on local communities' needs	7	100%	109	48.90%	9	100%	134	60.09%
Stakeholder engagement plans based on stakeholder mapping	18	100%	109	48.90%	9	100%	134	60.09%
Broad based local community consultation committees and processes that include vulnerable groups	7	100%	-	-	9	100%	-	-
Formal local community grievance processes ³	100%				100%			

¹ There are no environmental impact assessments and continuous monitoring applied to the local community context.

² There are no work councils, occupational health and safety committees or other entities representing workers to discuss impacts on the local community.

³ Processes considered formal: Company's Ombudsman — internal channel for registering complaints and seeking an administrative solution. Customer service — call center, website, app or face-to-face service.

Impact on local communities and economies GRI 203-1

Impact	Classification (negative or positive)	Event (current or expected)
Improved health resulting from the provision of treated water and wastewater services	Positive	Expected
Increase in water bill expenses following the implementation of the sewage system	Negative	Expected
Temporary disruptions during construction works, such as pavement and sidewalk cutting, partial or full road closures, among others	Negative	Expected
Feasibility of urban densification enabled by water and wastewater infrastructure	Positive	Expected
Promotion of cascading urban growth, including residential developments, commercial establishments, and small industries	Positive	Expected

Environmental education

In light of the limitations of available water resources, Saneago develops permanent awareness-raising and social and environmental education initiatives aimed at promoting responsible water consumption and the protection of water sources. These initiatives engage different age groups, including children, youth, and adults, particularly in territories benefiting from the Company's works and services, reinforcing the link between service provision and shared responsibility for the preservation of natural resources.

Within this framework, educational activities are designed to encourage responsible water use, enhance understanding of the vulnerability of water supply sources, and promote the importance of adopting sustainable practices to reduce wastage, especially in scenarios of water scarcity. By strengthening the role of communities in this process, these initiatives contribute to building a culture of shared responsibility for water security and ensuring continuous access to water.

Environmental education also plays a strategic role in the development of social agents capable of recognizing the value of water, understanding the fragility of water sources, and adopting practices aimed at their preservation. In

2025, the initiatives developed reached over 1.9 million people, underscoring their scale and effectiveness. This set of programs and events consolidates a continuous and participatory approach aimed at raising awareness among children, youth, and communities in general. These include the Children and Youth Conference, the Young Scientists Program, Water and Environment Weeks, the Araguaia Season, the *Virada Ambiental*, the Environmental Express, theatrical and recreational activities, and the educational campaign featuring the mascots Banja and Sato. By promoting knowledge, empowerment, and social engagement, these actions strengthen the culture of conscious consumption and reinforce the collective commitment to sustainability, contributing to the protection of water resources and the development of a more environmentally responsible society.

The reach of these initiatives is monitored through the Social and Environmental Education Index, which measures the proportion of the population served with water supply that is impacted thereby. In 2025, the index reached 38.99%, exceeding the established target of 21.06% and demonstrating the progress and continuous improvement of the practices adopted.



Araguaia Season

Social and environmental education and territorial engagement

The main mechanism guiding the implementation of responsible corporate conduct policies and practices at Saneago, particularly in the social and environmental education area, is the Environmental Education Center (NEA, in Portuguese).

The NEA serves as both a focal point and center of excellence, providing technical support to environmental agents through educommunication methodologies while also supporting the establishment of institutional partnerships within regional offices. Its activities are decentralized

and replicated through the Regional Environmental Education Centers (NEARs, in Portuguese), which are present across the state's 17 regional units and act as multipliers of corporate initiatives and guidelines.

This structure strengthens the dissemination of best practices and ensures that social and environmental initiatives remain aligned with corporate policies and voluntary commitments undertaken by the Company, such as the Global Compact, thereby ensuring consistency, reach, and effectiveness of developed actions.

Environmental Express

The Environmental Express is a mobile environmental education unit, structured as a microbus equipped with technological and pedagogical resources to serve different audiences across Goiás. The initiative brings information and interactive experiences to communities, presenting Saneago's water and wastewater treatment processes in an accessible and educational manner. The vehicle operates entirely on solar energy, reinforcing the sustainable nature of the initiative and demonstrating, in practice, the use of renewable energy sources.

As an itinerant project, the Environmental Express seeks to broaden public understanding of the water and wastewater cycle while encouraging environmentally responsible actions. By combining hands-on demonstrations, educational content, and sustainable technologies, the project supports the dissemination of good environmental practices and strengthens collective awareness of the importance of responsible use of natural resources.



Environmental Express

Journalist Washington Novais Environmental Education Center

The Journalist Washington Novais Environmental Education Center (NEA, in Portuguese), located at the Dr. Hélio Seixo de Britto Wastewater Treatment Plant in Goiânia, State of Goiás, serves as an important hub for awareness and training on social and environmental issues. In operation since 2001, the Center delivers educational initiatives aimed at diverse audiences, contributing to the dissemination of knowledge on sanitation, environmental preservation, and the responsible use of water resources.

Throughout its trajectory, environmental education teams have reached over 2 million people—including children, youth, and adults from different regions—highlighting the relevance of the NEA in promoting responsible practices and building a culture of sustainability.

The Center's activities are aligned with ESG principles and the Sustainable Development Goals (SDGs), by encouraging critical awareness of environmental challenges and supporting more responsible management of natural resources. In addition to the central unit—the Environmen-

tal Education Center (NEA)—activities are decentralized through the Regional Environmental Education Centers (NEARs), which extend the reach of initiatives by multiplying actions within communities across the Company's areas of operations.

These initiatives are particularly aligned with SDG 6, through the creation of educommunication spaces that strengthen social engagement and enhance understanding of the importance of sanitation for quality of life and sustainable development.



Olho no Óleo (Keep an Eye on Cooking Oil) Environmental Program

The *Olho no Óleo* Environmental Program aims to promote the environmentally appropriate disposal of used cooking oil, preventing improper disposal and contributing to the protection of sewer systems and water bodies. The initiative was structured to serve different participant profiles, covering both household generators and commercial establishments.

For small generators, the program provides guidance on storing used cooking oil in properly sealed PET bottles, which can then be delivered

to collection points made available by Saneago at its Service Branches and Business Management Units.

Large generators, such as bars, pastry shops, bakeries, and other commercial establishments that produce higher volumes of waste oil, may register for the program via the phone number 0800 645 0115. After joining, Saneago provides appropriate containers for storage of the material and carries out collection upon request, ensuring a safe and efficient process.

In addition to its environmental benefits, participation in *Olho no Óleo* generates economic returns for participants. Both small and large generators receive a credit of BRL 0.50 per liter of oil delivered, which is applied as a discount on subsequent water and/or sewage bills. For large generators, this incentive may represent savings of up to 25% on the monthly bill, increasing the program's reach and attractiveness.

In 2025, 171 customers were served, including 91 small generators and 80 large generators, with a total of 8,086.26 liters of oil collected (4,188.62 liters from large generators and 3,897.64 liters from small generators) and BRL 4,042.85 granted in credits, generating assets for the Company through the commercialization of used frying oil (ORF, in Portuguese).



Environment



Navigable
summary

5

Environmental conservation.....	95
Conservation of springs and water sources.....	96
Water, wastewater and waste management.....	103
Energy efficiency.....	113
Climate change	116

Environmental conservation

The Environment and Water Resources Superintendency is responsible for managing Saneago's environmental agenda. It comprises a team of more than 100 professionals and five management offices covering water resources research and monitoring, environmental licensing, environmental recovery, social and environmental education, and solid waste management.

In view of the impacts of climate change and the growing pressure on water resources, Saneago directs its environmental efforts toward protecting ecosystems and ensuring the operational sustainability of its water supply and wastewater treatment systems. The Company works in coordination with environmental agencies, municipal governments, rural producers, and civil society, supporting environmen-

tal projects in strategic water basins for public water supply and promoting initiatives related to social and environmental education, biodiversity conservation, and the responsible use of natural resources. Details on initiatives for the recovery of springs, water sources, and water basins, as well as their results and indicators, are presented [on page 97](#).

This set of actions is guided by the Company's Sustainability Policy and Strategic Plan, which explicitly incorporate the challenges of climate change and ESG principles, ensuring legal compliance, environmental protection, and the creation of long-term collective value.

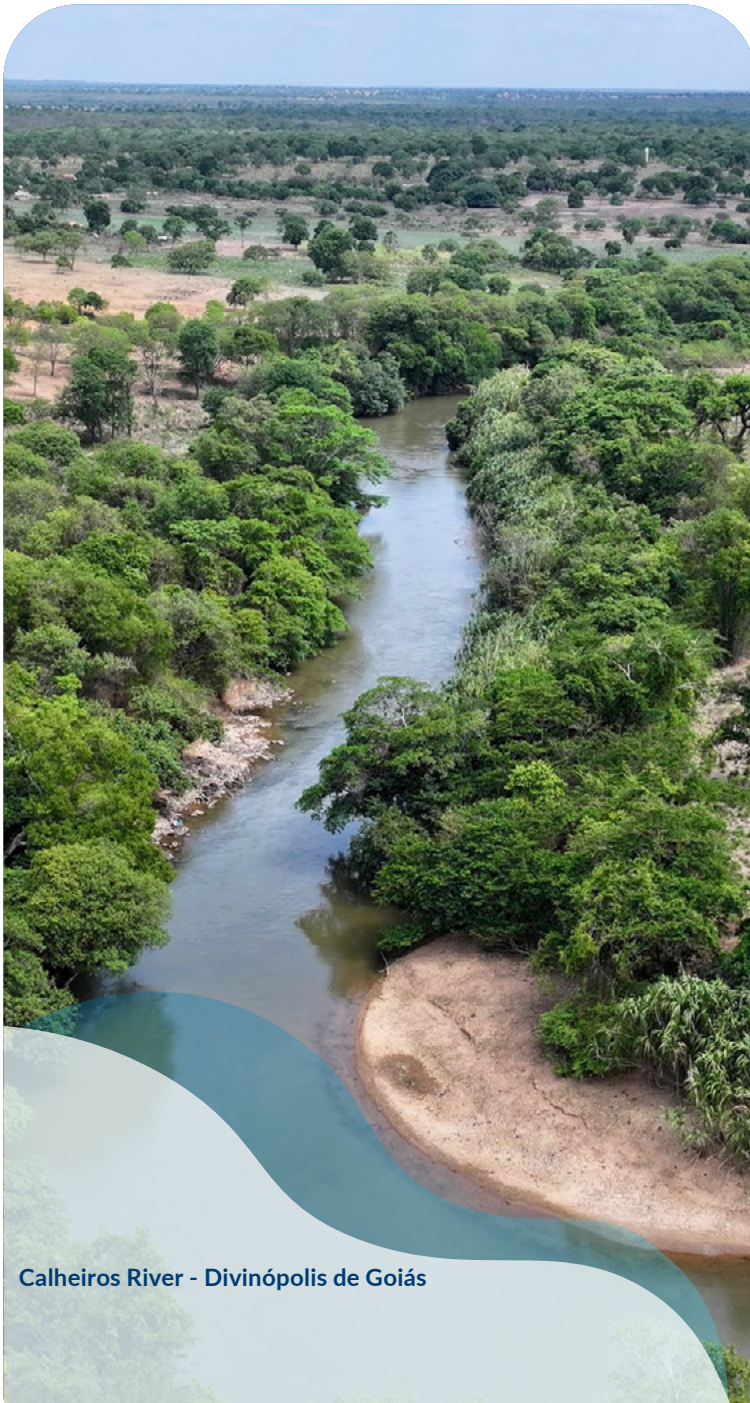


We carry out effective initiatives in 94 water basins.

In 2025 alone, initiatives were implemented in 23 new basins.



Agroforestry Project in Divinópolis de Goiás



Calheiros River - Divinópolis de Goiás

Conservation of springs and water sources

GRI 101-2

The conservation of springs, water sources, and water basins is a strategic pillar of Saneago's environmental activities, due to its direct contribution to water security and the resilience of supply systems, especially in a context marked by prolonged droughts, silting of watercourses, and reduced well flow rates. By increasing water infiltration into the soil and supporting aquifer recharge, these actions increase water availability, improve the quality of raw water, and reduce the complexity and costs of treatment.

Although it recognizes that water resources management is shared among the Federal Government, states, the Federal District, and municipalities, as established in the Federal Constitution and Law 9,433/1997, which created the National Water Resources Policy, Saneago supports and carries out projects in coordination with municipal governments, environmental agencies, rural producers, and civil society. The actions cover more than 94 water basins in Goiás and include fencing and protection of springs and riparian forests, restoration of native Cerrado vegetation, adoption of sustain-

nable soil management techniques, and support for land-use management in strategic basins for public water supply.

In 2025, the Company continued soil conservation projects, particularly the implementation of small, excavated soil dams, known as barraginhas, and the construction of terraces for rainwater infiltration, measures that contribute to erosion control, reduction of sediment transport, and increased water recharge. During the same period, 107,162 thousand seedlings of native Cerrado species were donated and planted in spring and water source areas, with an investment of BRL 4,474,749.43 million in the protection of public supply basins.

The results achieved reflect the strengthening of this agenda. The Basin Recovery Index reached 134.20% fulfillment, corresponding to the recovery of 603.91 hectares, the protection of 77 springs, the fencing and reforestation of 215.04 hectares, and the adoption of soil conservation practices across 416.91 hectares.

Restored areas

In 2025, total restored areas across different water basins reached approximately 6,319,456 m². The actions covered 48 water basins, with total investment of BRL 4,474,749.43, considering expenses with materials, as well as operating costs such as salaries, per diems, and vehicle rental. Of this amount, BRL 1,118,194.16 refers exclusively to the acquisition of materials and diesel consumption.

The investments enabled the recovery of 77 springs and the implementation of 246 infiltration basins, including containment structures and terraces aimed at soil conservation and increased water recharge.

The projects were developed in partnership with municipal governments, landowners and rural producers, the Public Prosecutor's Office, the Technical Assistance and Rural Extension Company, universities, and civil society organizations. Additionally, 17,588 liters of diesel oil were allocated to the construction of containment basins and contour lines.



6.32 mi of m²

in restored areas.



48 river basins

were subject to interventions



77 springs

recovery of the implementation of 246 infiltration basins, in addition to containment structures and terraces aimed at soil conservation and increased water recharge.

Water security

GRI 3-3 on the topic Water security

Saneago adopts an integrated approach to water security management, combining risk prevention, protection of water sources, social and environmental education, and stakeholder engagement. The Company works to recover degraded areas in water basins within its area of operation, through initiatives such as fencing and protection of springs, planting of native Cerrado species, and promotion of good practices for soil use and conservation.

This topic is managed through corporate instruments that integrate water security into the business strategy. The Risk Management Policy recognizes the water crisis as a material risk and establishes, among its strategic goals, the promotion of water security and contributions to environmental preservation. In line with this approach, Saneago is a signatory to the +Water Movement, an initiative aligned with the UN Global Compact and focused on universal access to water and sanitation and the protection of water resources.

At the territorial level, the Company establishes partnerships with local entities for awareness-raising and environmental recovery actions in basins of interest for water production. In addition, it carries out field technical inspections, inclu-

ding the use of drones in priority areas, and participates in Water Basin Committees, where preventive measures and responses to periods of scarcity are discussed. In situations involving conflicts over water use, or when no consensual solution is reached, Saneago refers the matter to the competent authorities, including oversight bodies and the Public Prosecutor's Office, with a focus on ensuring legal priorities in critical contexts.

To monitor effectiveness and incorporate continuous improvement, Saneago uses indicators linked to its strategic goals. The Reach of Social and Environmental Education Actions indicator evaluates the reach of educational initiatives aimed at raising public awareness of operational processes and impacts, with emphasis on engagement in support of water security and environmental sustainability. The Company also adopts the Basin Recovery Index (BRI), measured in hectares and with targets established for the 2025–2029 period, as an instrument for monitoring conservation and recovery actions for water sources.

The implementation of these measures is supported through field checks and routine monitoring and maintenance of the restored areas, in order to ensure the effectiveness of the interventions. After actions such as fencing off springs, planting native seedlings, and implementing



Planting Seedlings at the Arrozal WTP

soil conservation practices, on-site inspections are carried out to assess results and, when necessary, promote adjustments to the measures adopted.

The effectiveness of the initiatives is assessed differently according to the type of intervention: soil use and conservation practices directly contribute to increasing water availability by favoring infiltration and recharge of water sources, while conservation and recovery actions in Permanent Preservation Areas (APPs in Portuguese) and springs have a more direct impact on

improving water quality by protecting banks, reducing erosion processes, and controlling the transport of sediments and pollutants.

Stakeholder engagement supports decision-making through interactions with oversight bodies, internal teams, and other interested parties. In contexts of increased pressure on water sources, joint inspections with competent authorities make it possible to identify critical areas and support operational decisions, such as drilling deep tubular wells in municipalities more vulnerable to scarcity.

Monitoring of water resources

GRI 3-3 on the topic Water security

With a continuous focus on water security, Saneago has been improving technical solutions and adopting new technologies to address the challenges associated with water protection and sustainable management. Given the complexity of supplying the population of Goiás with safe water in adequate quantities, the Company relies on monitoring and analysis instruments that support decision-making and strengthen the responsible management of water resources.

The Hydrology Supervision unit is responsible for the systematic monitoring of water sources of interest to Saneago. This work is carried out in an integrated manner with other Company areas, such as the Research, Development, and Automation Supervision unit, the Environmental Licensing Department, the Electromechanical Workshop Department, and the Information Technology Superintendency, among other teams that collaborate to fulfill this mission.

One of the main instruments used is Saneago's Hydrological Monitoring Network (RMHS, in Portuguese), which provides essential technical data to support the

management of the supply systems operated by the Company in the State of Goiás. The information generated by the network supports operational analyses, preventive planning, and responses to water scarcity scenarios. All indicators measured are available at Saneago's [Hydrological Monitoring Portal](#). Thus, the population has direct access to water availability indicators.

Supply basins are monitored through streamflow gauging stations, which enable tracking the water availability of water sources and preparing hydrological assessments before, during, and after the implementation of environmental conservation and recovery initiatives. In parallel, the quality of withdrawn raw water is assessed through routine physical chemistry analyses, ensuring greater control over the conditions of water sources.

Implemented in 2018, the RMHS currently gathers data from streamflow gauging stations, rainfall stations, and telemetry monitoring stations. These units are equipped with ultrasonic sensors for automatic level measurement in water sources and reservoirs, as well as tipping-bu-

cket rain gauges for rainfall monitoring, with data transmitted by telemetry.

The information monitored by the network includes levels in distribution reservoirs, the level and accumulated volume in the Ribeirão João Leite Dam, the flow and level of strategic water sources, and recorded precipitation volumes. Currently, the RMHS is composed of 60 stations distributed across different regions of the state, expanding continuous monitoring capacity and strengthening the robustness of decisions related to water security.

The strengthening of this monitoring system also contributes to the achievement of the Company's strategic goals, including those related to social and environmental education and public engagement, reinforcing the integration of technical management, sustainability, and institutional responsibility.

Education campaigns

GRI 3-3 on the topic Water security

Water Scarcity Program

Saneago's education campaigns are part of its water security management strategy and are aimed at prevention, risk mitigation, and public engagement during periods of greater pressure on water sources. These initiatives are continuously improved through a structured learning cycle, which includes courses, training sessions, and lectures aimed at strengthening social and environmental education practices.

Field experiences and lessons learned, as well as insights gained through engagement with communities and other stakeholders, are systematically incorporated into internal documents, normative guidelines, and educational materials. This process ensures the con-

tinuous updating of guidelines while embedding sustainability and social and environmental education into the Company's operational routines, from planning through service execution.

As part of its response to water scarcity scenarios, Saneago adopts specific rationing plans for each municipality, prepared based on the reduction in water source flow rates and submitted for approval by the Goiás Regulatory Agency (AGR, in Portuguese). In September 2025, AGR approved rationing plans for locations such as Anápolis, Aparecida de Goiânia, Crixás, Firminópolis, and Cabeceira da Mata.

The Company's main actions and strategies include:



Rationing plans: instruments that detail operational maneuvers and consumer communication strategies. Rationing is activated when there is a reduction in the production flow rate of Water Treatment Plants (WTPs), with prior notice to the population up to 48 hours in advance.



Rational water use: intensification of communication and marketing campaigns during the dry season, focused on raising public awareness of responsible consumption.



Inspection: strengthening of inspection actions to ensure the priority of public supply and curb improper water use.



Structural and operational actions: implementation of measures aimed at mitigating disruptions caused by water supply shortages, including actions to reduce losses in distribution systems and increase operational flexibility.



Alternative sources: application of Normative Resolution 44 of the Municipal Environment and Urban Planning Agency (Amae, in Portuguese), of February 2025, which establishes criteria for billing customers who use alternative water sources.



Institutional coordination: participation in the "Water Commitment" Program, an initiative led by the Public Prosecutor's Office of the State of Goiás, which, in 2025, brought together multiple stakeholders to develop sustainable solutions for water and environmental management in the state.

Water Production Program

The Water Production Program is a nationwide initiative coordinated by the National Water and Basic Sanitation Agency (ANA, in Portuguese), with support from Saneago in Goiás. The program encourages rural producers to adopt environmental conservation practices, such as protecting springs and riparian forests, through the Payment for Environmental Services mechanism. These actions contribute to improving the quality and availability of water sources used for urban supply.

Participation in the program is voluntary and targeted at producers located in strategic areas for water production. With technical support from the Goiás Technical Assistance and Rural Extension Company (Emater-GO, in Portuguese), an individual conservation plan is prepared, which may include measures such as fencing off sensitive areas, restoring native vegetation, and proper soil management. After the actions are implemented, producers begin receiving an annual financial incentive for maintaining Permanent Preservation Areas for a five-year period.

By encouraging conservation practices in rural areas, the program generates significant environmental and social benefits, such as reducing silting, protecting water sources,

and increasing the availability of high-quality water for urban supply. For Saneago, participation in the Water Production Program represents a direct gain in the quality of water withdrawal, contributing to treatment efficiency and supply security.

The Company acts as a strategic partner of ANA and other institutions involved, supporting resource mobilization, technical support, and the institutional coordination required to implement the program in Goiás, reinforcing its commitment to integrated and sustainable water resources management.



Visit to the water intake facility in Formosa

Payment for Environmental Services Program (PSA)

The Payment for Environmental Services Program (PSA, in Portuguese) is a structuring strategy to improve the quality and expand the availability of the water sources that supply the regions served by Saneago. By encouraging sustainable soil use and management practices on rural properties, the PSA promotes the conservation of strategic areas, encourages the adoption of environmental technologies, and strengthens the relationship between agricultural production and water protection.

Saneago's participation in the João Leite, Descoberto, and Anápolis programs demonstrates this institutional commitment, translating into actions that enhance infiltration and aquifer recharge, reduce erosion and silting processes, and significantly improve the quality of water withdrawn. At the same time, the program economically strengthens rural producers by recognizing and compensating their role as preservation agents, ensuring that environmental conservation is integrated into the social and productive sustainability of the territory.

Recovery initiatives in Permanent Preservation Areas

Saneago carries out ongoing recovery and preservation actions in Permanent Preservation Areas (APPs, in Portuguese), with a special focus on water basins and water sources that are strategic for supplying the population of Goiás. These initiatives are part of the Company's strategy to protect water resources and strengthen long-term water security.

Key initiatives include:

- **Fencing off areas:** physical isolation of springs and APP sections, with the purpose of preventing degradation processes, reducing trampling by animals, and supporting the natural regeneration of native Cerrado vegetation.
- **Planting of native seedlings:** restoration of vegetation cover in degraded areas through the planting of native species. Saneago maintains its own nursery, located at the Dr. Hélio Seixo de Britto

Wastewater Treatment Plant in Goiânia, which is responsible for the annual maintenance of thousands of seedlings for reforestation purposes.

- **Environmental education and partnerships:** guidance for rural landowners and awareness-raising among communities on the importance of environmental conservation, through partnerships with municipalities, the Public Prosecutor's Office of the State of Goiás, schools, and civil society organizations.
- **Monitoring and management of restored areas:** continuous monitoring of restored areas, including control of invasive species and maintenance of interventions, until the vegetation reaches an adequate stage of development and ecological stability.

Associated projects and programs

Actions in APPs are strengthened through Saneago's participation in structuring programs and projects, including:

- **Water Production Program:** developed in partnership with rural producers. The program encourages the preservation of springs and watercourses through reforestation and soil conservation practices, increasing water infiltration and availability.
- **Ser Natureza Program:** an initiative led by the Public Prosecutor's Office of the State of Goiás, in which Saneago actively participates, focused on the protection, preservation, and recovery of water basins intended for public supply, often formalized through cooperation agreements. In 2025, Saneago allocated BRL 80,012 thousand to the Program.

- **Juntos pelo Araguaia and Nascentes Brasileiras projects:** in municipalities such as Bom Jardim de Goiás, the Company partners with nationally recognized projects focused on the recovery of springs and riparian forests, with observable results in increased watercourse flow rates.
- **+Water Movement Digital Dashboard:** the spring and water basin recovery initiatives developed or supported by Saneago can be tracked through the +Water Movement Digital Dashboard, launched in partnership with the United Nations Global Compact, reinforcing transparency and engagement with society.

Water, wastewater and waste management

GRI 3-3 on the topic Water, wastewater and waste management, 303-1, SASB IF-WU-440a.2, IF-WU-450a.1, IF-WU-450a.3

Water treatment process

Water production involves an integrated chain of stages that begin in river basins, where intake points are defined. The process includes obtaining water use permits, water intake, conveyance, storage, treatment, and distribution, carried out in compliance with applicable environmental legislation.

In this context, the Water Resources and Water Source Conservation Departments work to protect and conserve these water sources, which are essential to ensuring water quality and availability.

To expand access to treated water and ensure the operational stability of systems, Saneago makes continuous investments in the expansion and modernization of water withdrawal, treatment, and distribution infrastructure. Efficiency in water use is reinforced by monitoring routines, preventive maintenance, and structured loss-reduction initiatives.

After withdrawal, raw water undergoes treatment processes that ensure compliance with the potability standards established by Ordinance GM/MS 888/2021. In serving the population, the Company supplies treated water to approximately 98.31% of the population in the 223 municipalities where it operates.

In 2025, total water consumption in the process (VAU) was 22,924.4 ML (+5.3%), of which 4,634.4 ML was in water-stressed areas (+1.7%). Total losses amounted to 99,716.6 ML (-6.5%), while losses in water-stressed areas totaled 23,909.0 ML (+7.9%).

Length of water mains SASB IF-WU-000.E

Type of mains

Total length (km)

Water mains

36,097.3



Meia Ponte intervention

Water withdrawal by source ^{1,2} GRI 303-3, SASB IF-WU-440a.1, IF-WU-000.B

	2023			2024			2025			Δ 2025/2024
	ML	m ³	% of total	ML	m ³	% of total	ML	m ³	% of total	
Total water withdrawal	433,912.90	433,912,900		428,819.50	428,819,500		432,810.61	432,810,610		0.9%
Surface water	352,260.40	352,260,400	81.20%	339,062.50	339,062,500	79.10%	339,945.15	339,945,150	78.50%	0.3%
Groundwater	81,652.50	81,652,500	18.80%	85,141.30	85,141,300	19.90%	88,215.58	88,215,580	20.40%	3.6%
Third-party water (public supply)	-	-	-	4,615.70	4,615,700	1.10%	4,649.88	4,649,880	1.10%	0.7%
Withdrawal from areas with water stress	70,256.20	70,256,200		70,287.00	70,287,000		75,442.17	75,442,167		7.3%
Surface water	51,784.90	51,784,900	73.70%	48,587.20	48,587,200	69.10%	45,691.42	45,691,420	60.60%	-6.0%
Groundwater	18,471.30	18,471,300	26.30%	18,491.70	18,491,700	26.30%	26,417.10	26,417,100	35.00%	42.9%
Third-party water	-	-	-	3,208.00	3,208,000	4.60%	3,333.65	3,333,647	4.40%	3.9%

¹ Saneago only withdraws surface and ground water. The water withdrawal data were compiled from its production base in the Water Treatment Plants (WTPs) and Water Treatment Units (WTUs). After treatment, this water is considered to be produced by the Company. Third-party water, in turn, corresponds to treated water imported from the municipalities of Anápolis and Novo Gama.

² The 42.9% increase in groundwater withdrawal is due to the inclusion of the municipality of Águas Lindas de Goiás, whose water supply is sourced entirely from deep tubular wells.

³ In 2025, freshwater withdrawals (surface and groundwater) with total dissolved solids ≤1,000 mg/L totaled 1.414. Withdrawals with total dissolved solids >1,000 mg/L were in the municipalities of Pirenópolis, Água Fria de Goiás, Montes Claros de Goiás, Novo Brasil and Registro Araguaia Village - M. Claros.

Water discharge (ML) ^{1,2} GRI 303-4

	2023		2024		2025	
	All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas
Surface water and freshwater ³	3,584.9	832.1	3,691.6	767.2	3,722.2	745.9

¹ In 2025, compliance with treated effluent quality standards was achieved at Saneago. The limits for priority substances of concern are established by Ministry of Health Ordinance 888/2021, CONAMA Resolution 357/2005, according to the classification of the receiving water body, and Conama Resolution 430/2011, which sets forth the conditions and standards for effluent discharge.

² Considered: water discharge = water discarded during the treatment process, due to filter backwashing and the flushing of settling tanks.

³ There were no discharges of other types of water (>1,000 mg/L of Total Dissolved Solids).

Water consumption (ML) ¹ GRI 303-5

	2023	2024	2025	Δ 2025/2024
Total water consumption ²	21,631.3	21,770.0	22,924.4	5.3%
Total consumption in areas with water stress	5,532.8	4,555.1	4,634.4	1.7%
Loss volume	109,009.4	106,676.0	99,716.6	-6.5%
Loss volume in areas with water stress	25,301.0	22,168.7	23,909.0	7.9%

¹ The calculation methodology was revised in 2025. Variable 23 – Water Used Volume (VAU, in Portuguese) was identified as the most reliable indicator to represent internal consumption in the production process. The segregation of water losses now follows the official Water Balance model, based on the International Water Association (IWA) methodology, using a top-down approach to improve the accuracy of distribution system estimates. This revision ensures the transparency and integrity of the data presented. | GRI 2-4

² Water consumption was considered as water used for services such as the disinfection of pipelines, hydraulic testing, and reservoir cleaning.

Risk prevention and mitigation

SASB IF-WU-250a.2, IF-WU-440a.3

Within the scope of environmental management, Saneago identifies materials risks associated with water availability and water quality, adopting specific measures for their prevention and mitigation.

With regard to availability risks, the main events include water scarcity, prolonged droughts, conflicts over water use, and environmental degradation. To mitigate these risks, the Company acts preventively in the restoration and conservation of supply basins through the fencing off of springs, planting of native seedlings, soil conservation practices, and implementation of agroforestry systems. These initiatives, characterized as Nature-based Solutions (NbS), contribute to increasing water infiltration into the soil, reducing erosion processes, recharging aquifers, and improving long-term water availability.

The effectiveness of these actions is enhanced by social and environmental education initiatives, which promote the engagement of communities, rural producers, and other stakeholders, strengthening the adoption of sustainable practices and water resilience.

With respect to water quality risks, the Company considers factors such as pollution from domestic and industrial wastewater, use of pesticides and fertilizers, environmental accidents, and the presence of emerging contaminants. These risks are managed in compliance with Ordinance GM/MS 888/2021 and Conama Resolution 357/2005. Through technical forums, Saneago also monitors the evolution of regulatory discussions on the systematic monitoring of emerging contaminants and maintains the capacity to adapt to future requirements, monitoring substances such as surfactants and pesticides as provided for in legislation.

Potential environmental impacts in the sanitation cycle

The sanitation cycle operated by Saneago is essential to public health, quality of life, and environmental protection. Throughout its stage—from water withdrawal to treatment and the final disposal of wastewater and waste—environmental impacts may arise in connection with water resource use, waste generation, land use, and system operation.

The Company recognizes these impacts and adopts a preventive and integrated approach to their management, focused on the identification, monitoring, and mitigation of environmental risks, thereby ensuring regulatory compliance and operational performance. The main measures include the control and monitoring of water withdrawal, proper management of waste generated in treatment, maintenance and operation of systems to reduce losses and incidents, and mon-

itoring of effluent quality before discharge into receiving bodies.

Also noteworthy is the structured work in the protection and conservation of water sources, through initiatives for the recovery of degraded areas, fencing off and protection of springs, restoration of native vegetation, and promotion of good land use and conservation practices, developed in partnership with communities, rural producers, and local institutions. These initiatives contribute to maintaining water availability, improving water quality, and strengthening long-term water security.

When applicable, the Company also adopts waste recovery practices, such as the reuse of sludge in controlled activities, contributing to the reduction of disposal in landfills and to the recovery of degraded areas.

Effluent management

GRI 3-3 on the topic Water, wastewater and waste management, 303-2, SASB IF-WU-140b.1, IF-WU-140b.2

Saneago adopts a preventive and system-wide approach to effluent management, focused on reducing pollutant loads, protecting receiving water bodies, and ensuring compliance with legal discharge standards. This work encompasses the operation and control of Wastewater Treatment Plants (WWTPs), continuous monitoring of treated effluent quality, and systematic verification of discharge conditions.

Monitoring follows the applicable Brazilian regulations, particularly Conama Resolution 430/2011, which establishes conditions, parameters, and limits for effluent discharge, and Conama Resolution 357/2005, which defines the classification of water bodies and the quality standards to be preserved. These references guide both the operational control of WWTPs and the assessment of the environmental compliance of discharges.

To ensure effectiveness of control, the Company adopts internal normative guidelines that structure the monitoring of effluents and receiving bodies, defining parameters, sampling frequency, and operational responsibilities. Monitoring is consolidated through the IQEt indicator, which comprises parameters such as temperature, BOD or BOD removal efficiency, settleable solids, and pH, allowing for the assessment of WWTPs' performance and supporting the continuous improvement of treatment processes.

Monitoring results are reported to environmental agencies and regulatory entities through the official systems applicable to licensing and inspection, ensuring traceability, transparency, and adherence to legal requirements.

Saneago is structured to meet the technical and legal requirements currently in force and monitors regulatory developments related

to emerging pollutants. It also participates in the Quality Control Technical Chamber of the Brazilian Association of State Sanitation Companies (AESBE in Portuguese).

In terms of coverage, the service index for treated wastewater reaches 75.09% of the population of the state of Goiás. Treated effluents are discharged into receiving bodies in compliance with technical and legal standards, contributing to the preservation of environmental quality, community health, and local sanitary conditions. The Company uses different treatment technologies, selected according to the characteristics of each system.

In addition, on December 22, 2025, the Company published the notice for the Public-Private Partnership (PPP) aimed at accelerating universal access to wastewater services in Goiás, covering 216 municipa-

Effluent management is approached in a preventive and systematic manner, with a focus on reducing pollutant loads and protecting water bodies.

75%
coverage rate
for treated
wastewater.

lities in the West, Central, and East microregions, with the potential to benefit more than 3.2 million people and estimated investments of BRL 6.2 billion over 20 years. The project was structured by BNDES, with support from the Federal Government, and provides for Saneago to remain responsible for the contractual management of the PPP and for the operation of water supply systems.

Length of sewer pipes SASB IF-WU-000.E**Type of pipes****Total Length (km)**

Sewer pipes

17,543.4

Volume of wastewater treated per day SASB IF-WU-000.D**Type of wastewater system¹****Average volume of wastewater treated per day (m³/day)**

Sanitary sewer

580,286.5

¹ The average daily volume of stormwater and combined sewer system flows is zero.**Number of sanitary sewer overflows** SASB IF-WU-450a.2**Network overflows
– prompt resolution****Notices issued****Notices of
violation**

Number of sanitary sewer overflows (SSO in Portuguese)

34,896

7

62



WTP cleaning in Anápolis



Start of construction on the new Rio Verde WTP

Waste management

GRI 3-3 on the topic Water, wastewater and waste management, 306-1, 306-2

Saneago structures its waste management practices with a focus on preventing environmental and operational impacts, ensuring traceability, and promoting continuous process improvement, covering waste generated at its administrative and operational units, including that associated with water and wastewater treatment. In addition to actions guided by the Sustainability Policy, and as a result of the advancement of its environmental management and the consolidation of ESG practices, the Company has made progress in formalizing specific instruments for waste management. In 2024, the Institutional Solid Waste Policy (PIRS, in Portuguese) was completed, establishing corporate guidelines for managing waste generated on Saneago's facilities. In 2025, the Policy was approved and published and is currently in the implementation phase, with a focus on segregation at the source, proper packaging and storage, the engagement of specialized companies, and environmentally appropriate final disposal.

Solid waste management is conducted by the Company itself, with third-party support in specific stages, such as transportation and final disposal. These third parties are selected based on technical and legal criteria. In addition

to institutional guidelines, waste management and traceability are ensured through the preparation and monitoring of the Solid Waste Management Plan (PGRS), as well as the use of control instruments such as the Waste Transportation Manifest (MTR), the Final Disposal Certificate (CDF), and the Annual Solid Waste Declaration (DARS, all acronyms in Portuguese).

Saneago classifies the solid waste generated in its activities by origin, considering three main groups: waste from operational activities, waste from support and maintenance activities, and waste from administrative activities. This approach allows control, segregation, and disposal measures to be properly directed according to the characteristics and risks associated with each type of waste.

Waste from operational activities is generated directly in water and wastewater treatment processes and laboratory activities, including sludge, waste from filter washing, clarifier discharge, cleaning of treatment units, and materials contaminated by chemicals used in the processes. Particular emphasis is placed on slu-

dge from wastewater treatment plants, due to its greater relevance and representativeness within the overall waste generated.

Waste from support and maintenance activities arises from operational interventions and infrastructure support services, such as the maintenance of water supply and sewer networks, workshops, garages, warehouses, nurseries, and building maintenance. Such waste includes metal scrap, replaced parts, construction and demolition waste, green waste from pruning, used lubricating oils, and packaging materials.

The management of this waste prioritizes segregation at the source, material reuse and recycling, and environmentally appropriate disposal of residual waste. Key actions include directing scrap for recycling, recovering components whenever possible, disposing of construction waste in accordance with applicable regulations, and directing used oils, contaminated packaging, and other hazardous waste to licensed service providers, including reverse logistics initiatives. These measures contribute to reducing environmental impacts, promoting more efficient use of resources, and ensuring compliance with current legislation.

Waste from administrative activities is equivalent to urban waste and is generated in offices and support facilities, such as rooms, kitchens, pantries, cafeterias, restrooms, locker rooms, yards, and gardens. It includes common waste, recyclables, and items subject to reverse logistics, such as lamps, portable batteries, industrial batteries, and electrical and electronic equipment. To reduce waste generation and increase material reuse, the Company adopts Electronic Document Management (GED, in Portuguese), through which its processes are carried out in a digital environment, eliminating the need for printing. It also implements awareness-raising campaigns for the rational use of paper, including double-sided printing.

Proper disposal is reinforced by the *Faça o Seu Papel* Program, in place since 2005, which structures selective collection at units with higher generation volumes. Supported by a specialized service provider, the Program fosters proper segregation and delivers internal campaigns, training sessions, and guidance for employees. It prioritizes directing recyclable materials and items eligible for reverse logistics, contributing to reducing disposal in sanitary landfills, mitigating environmental impacts, and fostering the circular economy.

The main challenges include continuous employee engagement, changing habits in favor of selective collection, and the logistics of serving units located in more remote areas. Management is ensured through corporate instruments such as the Solid Waste Management Plan (PGRS), submission of the Annual Solid Waste Statement (Dars, al acronyms in Portuguese), and monitoring of operational indicators, ensuring legal compliance, traceability, and control across waste generation, storage, transportation, and final disposal.



Anápolis WTP

Waste directed to disposal broken down by composition and restoration operation (in metric tons) ^{1, 2} GRI 306-5

	2023	2024	2025
Hazardous waste (Class I)	15.3	-	17.4
Incineration (without energy recovery)	15.3	-	0
Confinement in landfill	-	-	5.4
Blending for Co-processing	-	-	12.0
Non-hazardous waste (Class II)	68,682.3	50,998.7	62,370.3
Waste directed to landfills (WTP sludge) as coverage layer	-	1,469	-
Landfill disposal (SES operational waste: grating, sandbox and scum)	9,060.7	7,534.1	7,554.2
Application of biosolids (WWTPs sludge) for the recovery of degraded areas and/or agricultural areas	59,598.8	49,529.7	54,757.2
Landfill disposal (waste equivalent to household waste from WWTPs)	22.8	66.9	43.9
Directed to pasture areas (WTP sludge)	-	-	15
Total	68,682.3	58,599.7	62,387.7

¹ Data compiled from the DARS reports for wholesale and residential ETES facilities. The CDFs issued by the MTR-GO System (Semad/Sinir) were also used as a data source.

² There is no waste disposal facility on the Company's premises. All waste generated was disposed off-site.

Sludge Management

GRI 3-3 on the Topic Water, wastewater and waste management, GRI 306-3

Wastewater treatment generates operational waste, particularly sludge from Wastewater Treatment Plants (WWTPs). Following Conama Resolution 498/2020, sludge management began to adopt more rigorous control and traceability requirements, prioritizing its transformation into biosolids for soil application, in alignment with circular economy principles.

Currently, 99.1% of the sludge generated at WWTPs with continuous removal is directed to the recovery of degraded soils, in accordance with the guidelines of the Goiás State Solid Waste Plan. This performance is monitored through the Biosolids Soil Application Index (IBA, in Portuguese), launched in 2024.

The Company continuously seeks to reduce directing sludge to sanitary landfills and expand material reuse, including the assessment of technological alternatives and the development of studies and partnerships with universities.

To strengthen sludge management monitoring, in 2024 Saneago implemented two specific indicators, tracked since March: The Index of WWTPs with biosolids applied to soil for agricultural or recovery of degraded areas purposes (Ieba) and the Biosolids Soil Application Index (IBA, both in Portuguese). Although they are not yet formally part of the set of Strategic Plan indicators, the results are consolidated monthly and reported to Senior Management.

The use of sludge as biosolids is managed by Saneago in compliance with the parameters established by Conama Resolution 498/2020 and involves integrated work with the parties involved in the disposal process. The Company conducts technical visits and maintains dialogue with municipal governments, service providers responsible for transportation, and rural landowners to clarify the benefits of applying biosolids to soil and align the necessary environmental



Dr. Hélio Seixo de Britto WWTP and Parque Atheneu WTP, in Goiânia

control measures. Among these initiatives, the Biosolids Project stands out; it diverts sludge from wastewater treatment plants for agricultural use and the restoration of degraded areas, thereby diverting waste from landfills and alleviating the pressure on these facilities.

This practice represents not only an environmentally appropriate solution for the disposal of this waste, but also a social initiative, as it benefits rural landowners by improving soil fertility, reducing costs with agricultural inputs, and encouraging more sustainable practices in rural areas, thus strengthening the

integration between the Company and local communities.

These activities are monitored and inspected by Saneago, ensuring that services are performed in compliance with current legislation. To ensure proper management and traceability of biosolids, the Company complies with specific technical and legal requirements, such as the issuance of the Waste Transportation Manifest and the Final Destination Certificate, within the scope of the Goiás State Department for the Environment and Development (Semad) and the National Solid Waste Management Information System (Sinir, both in Portuguese).

Energy efficiency

GRI 3-3 on the topic Energy efficiency

Saneago purchases renewable energy with I-REC certification, ensuring traceability of the electricity source and contributing to the reduction of greenhouse gas emissions associated with its energy consumption.

Saneago maintains an ongoing energy efficiency program, with investments and actions aimed at reducing energy consumption and operating costs. In 2025, the Company advanced its strategy to expand participation in the Free Contracting Environment (ACL, in Portuguese), reaching 42% of total consumption in this market. The target is to increase this percentage to 60% of energy consumed.

The migration of consumer units to the ACL has become a strategic initiative, especially for electricity-intensive operations such as water and wastewater pumping and treatment. In addition to cost reduction, this initiative provided greater budget predictability and contributed to strengthening long-term planning. The contracting of energy from renewable sources in the ACL reinforces the Company's commitment to diversifying its energy matrix and reducing its carbon footprint, without compromising the quality and reliability of supply, which remain under the responsibility of the local distributor.

To mitigate actual negative impacts associated with increased operating costs and the implementation of new solutions, Saneago adopts measures focused on financial and operational efficiency, prioritizing investments with proven returns. In this context, the expansion of operations in the Free Contracting Environment stands out, contributing to long-term cost reduction.

At the same time, Saneago invests in the modernization of its pumping infrastructure, by replacing or retrofitting motor-pump sets¹ with higher-efficiency equipment tailored to system curves. These actions are developed jointly with the Technology and Operational Support Superintendency (Sutop, in Portuguese), Regional Departments, and districts, with a focus on monitoring station performance, increasing flow rates, and reducing electricity consumption and costs.

¹ Retrofit of motor-pump sets consists of modernizing existing equipment to increase energy efficiency, reduce energy consumption, and extend its useful life.

Energy efficiency and energy procurement initiatives are managed by the Energy Management Supervision unit (P-SEM, in Portuguese), which coordinates studies, monitors project execution, and tracks results through technical and financial controls. The effectiveness of the measures is assessed based on reductions in consumption, pumping operating hours, and energy costs.

The Company also has an Institutional Energy Plan, approved by the Executive Board, which establishes guidelines and targets for cost management and energy efficiency, including the progressive migration of units to the ACL.

In 2025, six additional units began operating in this environment, bringing the total to 42 consumer units. This expansion increased Saneago's participation in the free

energy market and supported the professionalization of its energy management. In the year, savings totaled BRL 31 million in this environment, reaching BRL 80 million in cumulative savings over the course of the project. Results are monitored through periodic technical reports, which are shared with the Executive Board, disclosed internally, and published on the Investor Relations portal.

BRL 31 million in savings by purchasing energy in the Free Market in 2025, totaling BRL 80 million in cumulative savings over the course of the project.

Energy consumption within the organization (GJ) GRI 302-1

	2023	2024	2025	Δ 2025/2024
Non-renewable fuels	153,382.8	181,529.0	155,700.5	-14.2%
Gasoline (vehicles)	53,051.8	52,647.9	33,038.9	-37.2%
Diesel	100,316.3	128,867.6	122,661.7	-4.8%
LPG	14.6	13.5	0.0	-100.0%
Renewable fuels	133.3	163.2	26,304.4	16,013.1%
Ethanol	133.3	163.2	26,304.4	16,013.1%
Consumption	1,385,389.5	1,581,105.4	1,917,751.8	21.3%
Acquired electricity	1,385,389.5	1,581,105.4	1,646,535.0	4.1%
Electricity from the free energy market (renewable)	0	0	271,216.8	-
Total energy consumption	1,538,905.6	1,762,797.7	2,099,756.7	19.1%

¹ Calculation considers electricity consumption history of all electric utility bills and fleet fueling.

² There was no consumption of heating, cooling or steam, and no sale of any form of energy.

³ The change in ethanol consumption in 2025 is due to the strategic prioritization of this fuel, combined with the expansion of the flex-fuel vehicle fleet. This initiative is in line with the Company's decarbonization guidelines, which have led to increased use of biofuels

Energy management SASB IF-WU-130a.1

	2023	2024	2025
Total energy consumption as added value	1,538,905.6	1,762,797.6	1,828,539.9
Percentage of electricity from the grid	90.0%	89.8%	90.1%
Percentage of renewable energy ^{1 2}	0.1%	0.1%	1.4%

¹ Although most of Brazil's electricity matrix is renewable and around 38% of Saneago's electricity is procured from incentivized sources (Free Market), it is not possible to prove the volume of electricity consumed from renewable sources through certificates such as the I-REC (International Renewable Energy Certificate). Therefore, only ethanol consumption was taken into account for the calculation.

² The percentage of renewable energy was recalculated for prior years to ensure methodological consistency. The calculation now considers energy equivalence in gigajoules (GJ), replacing the previous volume-based measure in liters of ethanol. This revision enhances data comparability and provides greater transparency regarding energy management indicators. | GRI 2-4

Reduction in energy consumption (MWh) GRI 302-4

	2023	2024	2025	Δ 2025/2024
Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives	6,706.8	6,706.8	6,706.8	0.0

¹ The reductions in energy consumption reported refer exclusively to electricity, as the energy efficiency projects implemented by the Company focus on units and equipment with high electricity consumption. For the calculation of these reductions, 2019 and 2021 were used as baseline years for the first and second projects, respectively, assuming that the natural efficiency decay rate of the systems between the respective baseline years and 2025 would be equivalent to that observed in the absence of interventions. Accordingly, the difference in energy performance (kWh/m³) was kept constant, allowing the effects of such decay to be excluded from the calculation of results.

² Efficiency gains were measured based on the International Performance Measurement and Verification Protocol of the Efficiency Valuation Organization (EVO), adopting the standards, assumptions, and methodologies recognized by this framework to ensure the consistency, traceability, and reliability of the reported data.

Climate Change

GRI 3-3 on the topic Climate strategy, 201-2, SASB IF-WU-450a.4

Climate change is already affecting the sanitation sector in Brazil by intensifying the occurrence of droughts and floods, with impacts on water availability, demand, and service continuity. In this context, Saneago directs investments and planning toward strengthening water security and reducing system vulnerability through water source protection programs and conscious consumption initiatives.

These efforts are aligned with the Company's Sustainability Policy, which establishes commitments and guidelines to prevent, mitigate, and minimize environmental risks and impacts; promote sustainable practices in works and projects through rational resource use and energy efficiency; ensure proper waste management based on the 3Rs; encourage clean technologies and eco-efficiency; and strictly comply with

legal requirements and environmental licensing conditions.

In this context, the climate adaptation and resilience strategy is underpinned by environmental monitoring and management routines led by the Environment and Water Resources Superintendency (Sumab, in Portuguese), which performs hydrological monitoring and tracks the status of water sources, producing assessments and forecasts and analyzing rainfall volumes in basins.

As a result of this continuous analysis, the Company identifies that the main risks of climate change to its operations are associated with changes in the availability and quality of water sources, resulting from changes in rainfall patterns, reduced water source flow rates, and compromised water quality, with direct

impacts on operational efficiency, costs, and supply security.

In the short term, drought events may reduce water supply and increase operating costs, while over the long term, worsening water quality and greater operational requirements tend to increase treatment costs and capital investments. Variations in rainfall patterns may also indirectly affect energy costs. On the other hand, opportunities arise, such as access to green financing, efficiency gains, and enhanced operational resilience. The management of these risks and opportunities is guided by the Risk Management Policy, with water risk incorporated into the corporate matrix and mitigated through actions such as social and environmental education and recovery of water basins.

Impacts of climate change



Reduced water availability



Compromised water supply



Increased operating costs



Damages to Saneago's image/
reputation



Aquatic biodiversity loss



Reduced quality of water sources



Total impairment of water withdrawal
for treatment



Poor quality of Water Supply Systems

Actions to mitigate the risks of a water crisis are focused on prevention and short-, medium- and long-term measures:



Prevention
Consumption awareness campaigns



Short-term actions
Network interconnections, maneuvers, wells



Medium- and long-term actions
Expansion works and environmental monitoring and recovery actions

To mitigate the impacts associated with climate change and strengthen the protection of water resources, Saneago develops programs for the recovery and protection of water source areas and APPs, together with municipalities, environmental agencies, and basin committees. In addition, it maintains permanent environmental education initiatives aimed at raising awareness of water source preservation, rational water use, and good social and environmental practices, while also investing in the continuous technical training of teams and the preparation of GHG inventories. At the same time, the Company expands its operational resilience through the drilling and recovery of wells, the reinforcement of storage capacity, the modernization of production systems, the automation of chemical dosing, and the adoption of advanced treatment technologies, such as flocculation-clarification units, upflow filters, and modular WTPs, increasing supply stability during critical periods and in the face of extreme weather events.

In the field of social and environmental education, Saneago acts as a mobilizing agent by fostering awareness among young people of climate change, water resources, and sustainability, with emphasis on its participation and institutional and logistical support for the 6th Children and Youth Conference, at the state and national stages. The initiative was recorded through the Social and Environmental Education Outreach indicator (Aesa, in Portuguese), reaching 58,000 people in person and more than 24,000 through the Company's and its partners' social media channels. The Company also participates in the Goiás Climate Change Forum, a platform focused on fostering the coordination among government, the productive sector, and civil society to develop guidelines and actions for mitigation, adaptation, and resilience in the State of Goiás.

Despite the progress made, there are still no formally established procedures for the systematic collection and assessment of specific indicators related to Climate Strategy and stakeholder engagement, so analyses are carried out on a case-by-case basis. Even so, lessons learned have been gradually incorporated into decision-making, as shown by the definition of the theme "Water and Climate Justice – Connections that Generate the Future" for 2026, which reinforces the integration between water management, social equity, and climate challenges in shaping the future, with a more strategic focus.



Technical visit to the Dr. Hélio Seixo de Britto WWTP and the Parque Atheneu WWTP both located in the city of Goiânia

Risks linked to natural resources

Saneago recognizes that its activity is directly exposed to risks associated with the availability and quality of water resources, especially in view of the effects of climate change, including prolonged dry periods, variations in rainfall patterns, and extreme weather events. In this context, efficient water management is a central element of the Company's strategy for mitigating natural and operational risks.

Among the key measures adopted, structured actions to reduce losses in supply systems stand out, positioning Saneago as a national benchmark on the topic. Loss reduction contributes to more efficient use of water sources, reduces the need for additional withdrawals, and strengthens operational resilience in water scarcity scenarios, representing an important measure for climate change adaptation and for addressing water availability risk.

In addition, the Company has been improving its risk and opportunity management instruments, gradually incorporating climate and environmental variables into its corporate matrix. For fiscal year 2026, Saneago will publish its Sustainability-Related Financial Information Report, in alignment with the applicable international standard, promoting the adaptation of its risk and opportunity matrix to reflect, in a structured manner, the impacts, risks, and opportunities related to sustainability and climate change.



Greenhouse Gas (GHG) Inventory

GRI 305-1, 305-2

Since 2020, Saneago has been strengthening the management of its Greenhouse Gas (GHG) emissions through the periodic preparation of inventories.

Saneago's fourth Greenhouse Gas (GHG) Emissions Inventory, referring to the period from January 1 to December 31, 2024, demonstrates progress in incorporating the climate agenda into the Company's environmental management, contributing to improved understanding of its emissions profile, the qualification of operational processes, and the strengthening of environmental and regulatory risk management. Prepared based on the Brazilian GHG Protocol Program methodology and under the Operational Control approach, the inventory covers Scopes 1, 2, and 3, considering the main regulated gases.

During the period, total emissions reached 789,935.611 tCO₂e, of which

643,739.150 tCO₂e were in Scope 1, 24,894.352 tCO₂e in Scope 2, and 121,302.109 tCO₂e in Scope 3. Direct emissions, or Scope 1, remain mostly concentrated in effluent treatment processes, which account for more than 98% of this scope, reflecting the operational nature of the sanitation sector. Scope 2 emissions are entirely associated with electricity consumption and Scope 3 emissions are mostly related to effluent treatment at subdelegated units, expanding the visibility of value chain impacts.

Additionally, methane (CH₄) predominates in the Company's emissions profile, accounting for the largest share of total emissions, which reinforces the relevance of initiatives aimed at the efficiency of wastewater treatment systems and the mitigation of emissions in this process.

Metric tons of CO₂e per year ^{1,4} GRI 305-1, 305-2, 305-3

	2022	2023	2024	Δ 2024/2023
Scope 1 (direct emissions)	662,299.5	672,288.6	643,739.2	-4.2%
Biogenic CO ₂ emissions ²	2,669	12,767.7	2,406.9	-81.1%
Scope 2 (indirect emissions) calculated on a location-based approach ³	15,493.2	15,007.1	24,894.3	65.9%
Scope 3 (Indirect emissions)	5,959.8	208,455.6	121,302.1	-41.8%
Biogenic CO ₂ emissions	-	-	543.8	-

¹ Information for 2025 is being finalized and is expected to be available after the report's publication date.

²The increase in Scope 1 emissions in 2023 is associated with the Mobile Combustion and Agricultural Activities categories, driven by the greater use of renewable (biogenic) fuels and the execution of lagoon management and cleaning operations, which intensify the release of biogenic CO₂.

³The main driver of the variation in Scope 2 was the commissioning of the Corumbá WTP/WPS as of May 2024, a large-scale facility that, on its own, came to account for approximately 10% of the Company's total monthly energy consumption.

⁴ The gases inventoried in this edition were the same as those included in the calculation of emissions in previous years: CO₂; CH₄; N₂O; HFCs; PFCs; SF₆; and NF₃. The emission factors used by the Company were sourced from the GHG Protocol. Emissions were reported under the Operational Control approach.

Economic and operational performance

6

Operational management and efficiency	121
Innovation and technology	129
Universal access	132
Regionalization	135
Investments.....	137
Economic and operational performance.....	140

Operational management and efficiency

GRI 3-3 on the topic Operational efficiency and loss management, SASB IF-WU-140a.2, IF-WU-420a.1, IF-WU-420a.2

Saneago adopts an operational management and efficiency model grounded on indicator-based governance, performance discipline, and a results-oriented culture. Targets are broken down monthly by region and monitored systematically with full transparency of results, influencing compensation and reinforcing team accountability. This model integrates planning, execution, and control, supporting continuous improvement in operations, service quality, and business sustainability.

Efficiency is driven by coordinated action across the Production, Operations, Commercial, and Engineering departments, strengthening the standardization of contracts and materials, improving investment allocation, and accelerating responses to system demands. At the same time, the Company makes intensive use of technology to reduce losses and enhance performance through initiatives such as zoning, pressure control, leak detection, process automation, continuous water meter replacement, and operational standardization, consolidating management focused on efficiency and loss control.

Within Saneago's Integrated Planning (PIS), strategic goals are translated into indicators and targets that include ensuring the quality of products (water and treated wastewater) and services provided. To prevent or mitigate potential negative impacts, the operational efficiency of the Water Supply Systems (SAA) and the Sanitary Sewer Systems (SES, all acronyms in Portuguese) is measured through operational monitoring and control, followed by critical data analysis that guides corrective and preventive actions.

Production monitoring takes place at three levels: operational laboratories at Water Treatment Plants, with systematic analyses for process and finished product control; regional laboratories, responsible for external control and physicochemical and bacteriological analyses; and central water and wastewater laboratories, certified and accredited in accordance with ABNT NBR ISO/IEC 17025:2017 by Inmetro's General Coordination for Accreditation. Based on this set of information, operational actions are planned and executed to correct deviations and prevent recurrence.

As an operational challenge, the Company identifies internal resistance among some employees to the adoption of efficiency improvement methodologies. To address this issue, events and training sessions are conducted to disseminate knowledge, share success cases, present suppliers, update indicators and targets, and provide equipment, thereby strengthening engagement and adherence to quality and efficiency routines.

The management of positive impacts and the monitoring of the effectiveness of actions follow a continuous improvement approach (Plan, Do, Check, Act – PDCA³) involving critical analysis of data and results, the definition of strategies to address identified root causes, and requests for action plans from operational units. Monitoring is carried out by the Integrated Planning Superintendence (Supla, in Portuguese), which is responsible for consolidating and reporting information for internal governance bodies.

Saneago monitors the effectiveness of initiatives through management indicators as well as external benchmarks,



Inauguration of the Cristina Connection

including regulatory indicators, contractual targets, and legal requirements. Customer satisfaction indicators and compliance with regulatory targets complement performance evaluation. To assess progress in meeting legal and contractual requirements, the Company establishes progressive targets based on historical performance and guidelines for universal access to basic sanitation, maintaining oversight of indicators such as the Treated Water Quality Index (IQAt) and the Treated Effluent Quality Index (IQEt, both in Portuguese).

In 2025, enhanced training supported more consistent planning of preventive and corrective actions. For 2026, targets remain unchanged. The Company also participates in technical forums and promotes best practices through industry events, strengthening operational standardization and innovation. As part of its commitment to transparency and compliance, Saneago annually reports data to the relevant government authorities through specific forms, reinforcing accountability and results-oriented management.

³ PDCA: a continuous improvement methodology based on the plan, do, check, and act cycle used to monitor results, correct deviations, and standardize process improvements.

Prevention for critical periods

In 2025, Saneago maintained water supply even during a critical drought period, with about 90 days without rainfall, supported by structural investments and emergency actions. Operational efficiency, combined with a low water loss ratio, contributed to the highest monthly billed volume (336,119 m³), with a positive impact on revenue.



Saneago ensured a steady water supply even during the drought.



Operational efficiency and a low loss rate.



336,119 thousand m³ billed.

Water loss management

GRI 3-3 on the topic Operational efficiency and loss management, SASB IF-WU-140a.1, IF-WU-140a.2

Water loss management is a cornerstone of Saneago's operational strategy, directly contributing to efficiency, environmental sustainability, and water security. In 2025, the Company recorded distribution losses of 21.85%, a level significantly below the national average of 39.5%, according to the National Sanitation Information System (Sinisa, base year 2024), positioning Saneago as a national benchmark in water loss control. This performance anticipates compliance with the target established under the New Legal Framework for Basic Sanitation, which sets a maximum threshold of 25% by 2033.

These results reflect a combination of structural investments, intensive use of technology, network zoning, pressure monitoring, active leak control, and the strengthening of an efficiency-oriented culture, focusing on maintaining achieved gains, continuously modernizing systems, and reducing non-visible losses. In addition to operational and economic gains, loss re-

duction is a strategic measure to address the risk of water scarcity and the impacts of climate change, thereby optimizing the use of water sources and reducing the need for new abstraction points.

Throughout 2025, loss reduction was treated as a structural axis of efficiency and operational resilience, with integrated actions implemented at the neighborhood level. Actions included the expansion of zoning, pressure control, and asset modernization, notably the installation of pressure-reducing valves to prevent network ruptures during periods of low demand and high pressure, as well as the replacement of 119,408 water meters with higher-precision volumetric models, reducing apparent losses associated with under-metering. The expectation is to replace more than 300,000 additional units throughout 2026. Approximately 60,000 service connections were also replaced, representing about 2.35% of the Company's total active connections. As a result,

in 2025, Goiânia reached a water loss rate of 12.36%, demonstrating environmental, operational, and financial gains. The estimated volume of real non-revenue water losses in the Company's water supply operations was approximately 72,059 mil m³.



water meters replaced
with more accurate volumetric
models



The strategy also includes expanding District Metered Areas, enabling continuous monitoring of flows and pressures in smaller areas and enhancing the ability to quickly identify deviations and leaks. To address physical, actual losses, Saneago intensified the detection of hidden leaks using technologies such as geophones and correlators, in addition to replacing aging service connections, reducing recurring failures and losses over time.

Over the medium- and long-term, the 2026–2030 Strategic Plan provides for investments of about BRL 5.7 billion, directed toward system improvements and the sustainable reduction of losses. This strategy is supported by strengthening the human factor through ongoing

training on corrective and preventive maintenance, ensuring faster and more effective responses. The 2025 results already indicated a consistent downward trend, with a loss index of 22.36% in the second quarter.

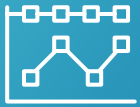
During dry periods, which may last up to five months, monitoring actions are intensified to ensure water security and supply continuity. The Company also maintains active enforcement to curb illegal connections and metering fraud, reducing non-technical losses and promoting responsible water use. Through this integrated approach, Saneago reinforces loss management as a strategic instrument for operational efficiency, protection of water resources, and value creation for society.

Next steps

Given that the water loss ratio is already below the previously projected level, having reached 21.85% in 2025, the Company will continue to strengthen the training of operational teams, replace water meters and service connections, expand the use of pressure-reducing valves, and adopt advanced data analysis technologies, such as geographic information systems and database integration. These initiatives contribute to improving operational processes, preserving river basins, and mitigating water scarcity and stress scenarios, reinforcing the Company's commitment to continuously reducing losses and promoting increasingly efficient and sustainable management of supply systems.



Expansion of the Anápolis WTP



Tools

Minimum nighttime flow analysis, combined with the use of volumetric water meters, enables the early detection of water losses before they are perceived by consumers. During this period, automated systems monitor reservoir behavior and process operational data, making it possible to identify anomalies in the consumption patterns of areas served by each reservoir or metering district. Based on this information, field teams are deployed with greater precision, accelerating leak detection and repair and increasing the efficiency of operations.



Volumetric water meters

The gradual replacement of water meters with volumetric models has been one of the strategies adopted by the Company to improve the accuracy of consumption measurement and reduce apparent losses associated with under-metering. In 2025, 119,408 volumetric water meters were replaced, continuing the process of modernizing the metering infrastructure, which had already replaced approximately 276,700 units in 2024.

Currently, this equipment already accounts for approximately 44.07% of all water meters installed on the Company's active connections. The adoption of this technology contributes to greater measurement reliability, improved consumption management, and greater equity in water usage billing, in addition to reducing under-metering, which directly impacts the Company's revenue and contributes to the reduction of apparent losses, with positive effects on the overall loss rate of the water supply systems.

Product safety and quality

GRI 3-3 on the topic Customer health and product quality

Saneago maintains strict control over its production processes to ensure the supply of drinking water and the proper treatment of sewage for the population it serves. This approach is one of the pillars of the Company's Strategic Plan and recognizes water and wastewater as fully material categories in the assessment of health and safety impacts.

For water intended for human consumption, comprehensive monitoring of physicochemical and bacteriological parameters is carried out, as well as of metals, trace elements, and organic compounds, including pesticides and solvents. For treated wastewater, the assessment focuses on potential impacts on the fauna and flora of receiving water bodies, particularly with regard to the quality of wastewater discharged into water bodies.

The Company's position on this material topic is formalized in the guidelines and requirements set forth in its strategic planning. To prevent or mitigate potential negative impacts, Saneago ensures compliance with legal and contractual requirements established with the granting authority, as well as with the standards governing its core activities. This approach is complemented by management practices that strengthen governance and sustain economic and financial capacity, aimed at expanding investments and mitigating risks, in alignment with the Strategic Plan.

This operating model is supported by the use of internal quality management tools, including quality indicators, the implementation of the Operational Management Model by the technical and legal officers in accordance with Sanitary Permits, and the

automation of Water Supply Systems and Wastewater Treatment Systems.

Stakeholder engagement is directly associated with the compliance of the products and services provided. Achieved results, critical analyses, planning, and implemented actions are integrated into a continuous improvement methodology based on the PDCA cycle, through which Saneago monthly discloses internal and external indicators, as well as the work dynamics adopted to meet legal requirements and the targets of the strategic plan, in alignment with ESG principles and the SDGs.

To prevent or mitigate actual adverse impacts, such as non-compliance with the regulatory authority and off-spec production, Saneago must pursue excellence in the services it provides, both in terms of quantity and product quality. To this end, the Company's Strategic Plan supports this premise. Operating in accordance with its context, considering indicators and their respective targets, is the path to promoting water security, reducing costs, and increasing operational efficiency. Responsibility and respect for public health, the economic development of the activity, environmental preservation, and quality of life must be upheld, as they underpin the pillars of basic sanitation. Climate variations are becoming increasingly extreme, making it necessary to monitor the evolution or changes in water availability.

In managing actual and potential positive impacts associated with product quality

and availability, as well as improvements in public health and customer trust, Saneago remains focused on compliance with reference standards and legal certainty. The regionalization of services, already incorporated into the Company's operations, expands coverage to municipalities with lower investment capacity, promoting the delivery of consistent results in quality, efficiency, and effectiveness, in compliance with the legal framework for sanitation.

To ensure the effectiveness of the measures set forth in the Strategic Plan and in contracts established with the granting authority, Saneago uses monitoring tools that assess both the fulfillment of requirements and the level of excellence of the services it provides. In this context, treated water and treated wastewater are continuously monitored to ensure compliance with the targets and standards established by regulatory and supervisory authorities.

Disruptions in water services SASB IF-WU-450a.3

Indicator	Number
Number of unplanned service outages in your drinking water supply services ¹	1,106
Total number of customers affected	20,750,066
Number of planned disruption in drinking water supply services ²	753
Total number of customers affected	19,588,759

¹ Values associated with emergency interruptions (power outages and leaks).
² Values related to Saneago's failure to ensure water supply, in addition to scheduled interruptions.



Water and effluent quality index

Saneago demonstrates high quality standards in both distributed water and treated wastewater in Goiás, supported by continuous monitoring, transparency, and structural investments. The Company maintains strict control over bacteriological and physicochemical parameters, with monthly reports submitted to the Goiás Regulatory Agency and annual public disclosure of water quality information. This management model contributes to the strong positioning of municipalities served, such as Aparecida de Goiânia, in national sanitation rankings.

Monitoring fully complies with Ordinance GM/MS 888/2021, with data reported to the Ministry of Health via Sisagua and monthly critical analyses conducted by the Environmental Protection and Product Quality Department. Critical situations are addressed through technical visits and action plans monitored by internal governance bodies. Even during periods of greater pressure on water sources, such

as the Araguaia Season, quality indicators remain stable.

Product quality management is supported by internal and external indicators that enable continuous monitoring of operational performance and regulatory compliance. Internally, the Company uses the IQAt and IQEt indicators, whose 2025 targets were 95.00 and 95.75, respectively. IQAt adopts more restrictive benchmarks than those established by the potability ordinance, while IQEt follows the limits set by Conama Resolution 430/2011, reinforcing the protection of public health and the environment.

Additionally, Saneago monitors indicators defined by regulatory bodies. Within the scope of the National Water and Basic Sanitation Agency (ANA, in Portuguese), notable indicators include Level I 02 – Total Coliform Analysis Compliance Index for Water, which monitors compliance of distributed water, and Level I 03 – Biochemi-

cal Oxygen Demand (BOD) Analysis Compliance Index for Effluent at Treatment Output, which evaluates the efficiency of wastewater treatment.

In the state regulatory context, the Goiás Regulatory Agency (AGR, in Portuguese)

establishes mechanisms such as the X Factor, a productivity and efficiency component set at 0.9112% (2024 technical note), applied as an inflation offset in tariff adjustments, thereby encouraging continuous gains in operational efficiency.



Anápolis WWTTP

Innovation and technology

GRI 3-3 on the topic Innovation and technology

At Saneago, innovation is treated as a strategic priority and is embedded across the Company’s different areas. At the beginning of the period, two units dedicated to the topic were established: P-GDA (Innovation Department), linked to the Production Office, and C-GNN (New Business Department), linked to the Commercial Office.

In this context, the role of the Commercial Office (DICOM, in Portuguese), in coordination with C-GNN, directs investments in innovation through a project-based approach by executing Research, Development, and Innovation (RD&I) initiatives, strengthening partnerships with Scientific, Technological, and Innovation Institutions (STIs), and adopting open innovation practices aligned with sustainability.

This approach contributes to risk mitigation through the co-creation and validation of solutions with different institutions, strengthens the technical and scientific basis for decision-making, and promotes greater efficiency in the use of resources, enhancing value creation, generating positive impacts on service quality, and improving in the quality of life of the population of Goiás.

This approach is formalized in the guidelines of the innovation management area, in accordance with Normative Instruction IN00.1349, which defines the responsibilities of the New Business Department (C-GNN) and establishes principles such as innovation, institutional cooperation, modernization of the business environment, the promotion of partnerships, and the pursuit of innovative solutions, ensuring the integration of initiatives into organizational processes and their alignment with value creation and performance improvement.

This framework was subsequently reinforced by Normative Instruction IN00.1405, which establishes guidelines for the internal dissemination of developed solutions, ensuring their incorporation into operational procedures and promoting the sharing of results, including through regional meetings. These initiatives contribute to team recognition and to strengthening innovation as a component of the Company’s organizational culture.

Saneago’s work has strengthened the Company’s innovation and partnership agenda by structuring innovation

projects and their process flows, defining governance, and managing projects, effectively fostering a culture of innovation, with emphasis on the Company’s first RD&I partnership structured under this model.



Measures implemented in 2025

- Support for the development and operational deployment of an electronic wave-generating valve designed by an internal employee.
- Acquisition, testing, evaluation, and approval of small-diameter probing rods for operational services.
- Telemetry of Wastewater Inspection Chambers (PVs, in Portuguese), with online flow and level monitoring.
- Development of processes and methodologies for the evaluation, implementation, and management of projects and technologies in the operational and RD&I areas.
- Implementation of satellite technology combined with Artificial Intelligence for leak detection.
- Organization of the Company's Innovation Project portfolio.
- Launch of the Corporate Innovation Program (inovaSAN), in partnership with hub Goiás.
- Saneago's integration and consolidation within the State of Goiás innovation ecosystem.
- Conducting studies and benchmarks, creating workflows, and standardizing processes to structure the first Public Procurement of Innovative Solutions (CPSI), focused on energy management, with the call for proposals expected to be launched in 2026.
- Expansion of the digitalization of internal workflows, with predominantly digital processing of procedures, approvals, payments, and document management.
- Launch of the modernization of accounting, financial, and budgeting workflows, integrating routines within the SAP environment.
- Prioritization of energy procurement in the free contracting environment, with a focus on economic efficiency and financial return.
- Continued renewal of the water meter fleet, increasing micrometering accuracy and reducing apparent losses.
- Acquisition of new operational equipment for non-destructive methods, fraud detection, and hidden leak detection.
- Adoption of smartphones in the management of maintenance teams, streamlining routines and increasing operational efficiency.
- Execution of a project to optimize the user experience of digital services, in partnership with FIC/UFG.
- Development of an Artificial Intelligence project in partnership with CEIA/UFG.
- Signing of a memorandum of understanding with IFG for the joint development of research and innovation projects.
- Organization and coordination of a hackathon in partnership with IFG for the co-creation of solutions.
- Structuring a project focused on the agricultural use of biosolids, the promotion of circular economy, and the development of new sustainable businesses.
- Structuring of projects with startups under the K-INF/PTS Program (CEI-BIA), focused on solutions for the commercial area.
- Development of a project for a water availability model aimed at drought forecasting in the Meia Ponte River Basin.
- Conducting studies focused on water reuse and the identification of opportunities for new business models.

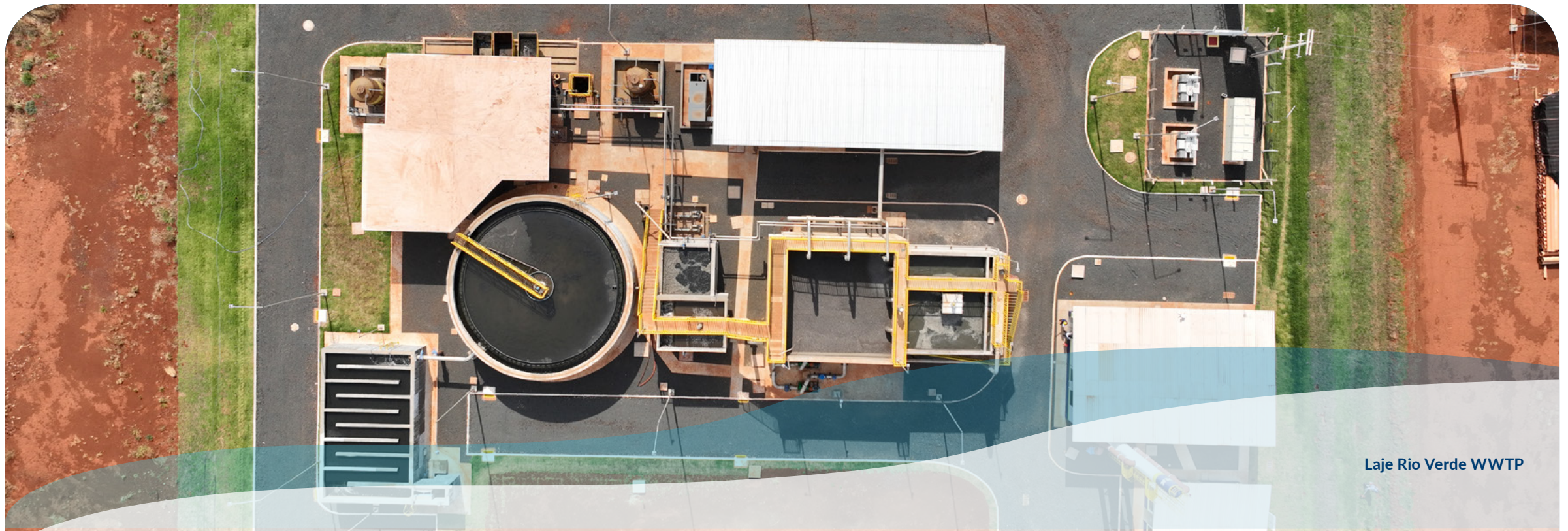
These measures also directly address the mitigation of the potential negative impacts related to the low adoption of innovative solutions in operations. To this end, the Company combines training and capacity building, a monitoring and evaluation system based on integrated planning targets, and the prioritization of investments with financial returns, ensuring that innovation is incorporated at both the strategic and operational levels.

The effectiveness of these actions is monitored through performance indicators related to productivity, service quality, and cost reduction, complemented by analyses of operational and financial data, pre- and post-implementation evaluations of solutions, and continuous employee feedback, supported by a culture of open communication. Satisfaction surveys are also conducted with the population and other stakeholders,

allowing for the assessment of perceptions regarding services and the impacts of the innovations adopted.

Stakeholder engagement underpins the measures implemented through continuous dialogue with local and regional authorities, which directly represent the population served by the Company. This process contributes to the identification of needs, the adjustment of solutions,

and the validation of their effectiveness. The main innovation and technology initiatives, results, and lessons learned are disclosed in the Sustainability Report and, additionally, through the Company's institutional channels, ensuring transparency and accountability.



Laje Rio Verde WWTP

Universal access

GRI 3-3 on the topic Universal access to water and sanitation, 3-3 on the topic Regionalization

Saneago operates to meet the targets established under the New Legal Framework for Basic Sanitation, with universal access to services by December 31, 2033, and a focus on achieving 99% coverage with drinkable water and 90% wastewater collection and treatment. This agenda is guided by the Company's Strategic Plan, which includes the Investment Plan responsible for setting the tone of the actions required for the implementation and improvement of systems, in alignment with contractual obligations and operational demands.



Learn more about
the Plan here.

To strengthen governance and the monitoring of commitments, Normative Instruction IN00.1125 was published in November 2024, regulating the management and monitoring of program contracts, concessions, and regionalized direct service provision. Concurrently, the Company has adopted integrated systemic solutions to increase the efficiency of tactical and operational control, enhancing the monitoring of deadlines, productivity, and deliveries.

At the municipal level, Saneago has initiated the development and implementation of Strategic Plans for Universal Access to Services (PEUs, in Portuguese), which detail actions and timelines by locality, enhancing alignment with the granting authority, predictability of deliveries, and transparency in accountability, so that universal access to services is maintained or achieved by 2033.

Implementation follows the progressive fulfillment of contractual targets, with performance close to planned levels, despite challenges such as procurement processes and land regularization. The strategy concentrates investments through 2033, prioritizing the expansion of sanitation services, supported by the organization of PPPs. In this context, the State Department of Infrastructure (Seinfra, in Portuguese), with support from BNDES, structured a PPP for sanitation services in the municipalities served by Saneago, for which the tender notice was published in December 2025. In parallel, the Company is supported by FGV in conducting studies aimed at a potential PPP for water supply services in the Metropolitan Region of Goiânia, through a new production system in Ribeirão Caldas, focused on strengthening water security.



Anápolis WTP

To support these investments, Saneago enhances its procurement processes and maintains robust financial management, with its economic and financial capacity approved without reservations by regulatory agencies in 2023 and a AAA.br rating awarded by Moody's in November 2024. The impacts of construction works are mitigated through manuals, oversight, and communication with regulatory authorities and the population.

Progress is monitored through annual strategic targets, overseen by the Executive Board and the Board of Directors, with consolidated results expected in 2026. Lessons learned are incorporated through action plans and adjustments to regulations and procedures. Stakeholder engagement takes place through satisfaction and trust surveys, the results of which guide performance evaluation and are transparently disclosed to the market and society.

Within the scope of PPPs, Saneago implements large-scale partnerships to ensure universal access to sanitation services in Goiás, with estimated investments of BRL 6.2 billion, benefiting 216 municipalities and over 3.2 million people. According to the market announcement of September 4, 2025, the PPP transfers to the private partner, for a period of 20 years, responsibility for investments, operation, and maintenance of sanitation services, while Saneago retains commercial management and treated water services.



Saneago streamlines its bidding processes and maintains robust economic and financial management.



The impacts of construction projects are mitigated through manuals, oversight, and communication.



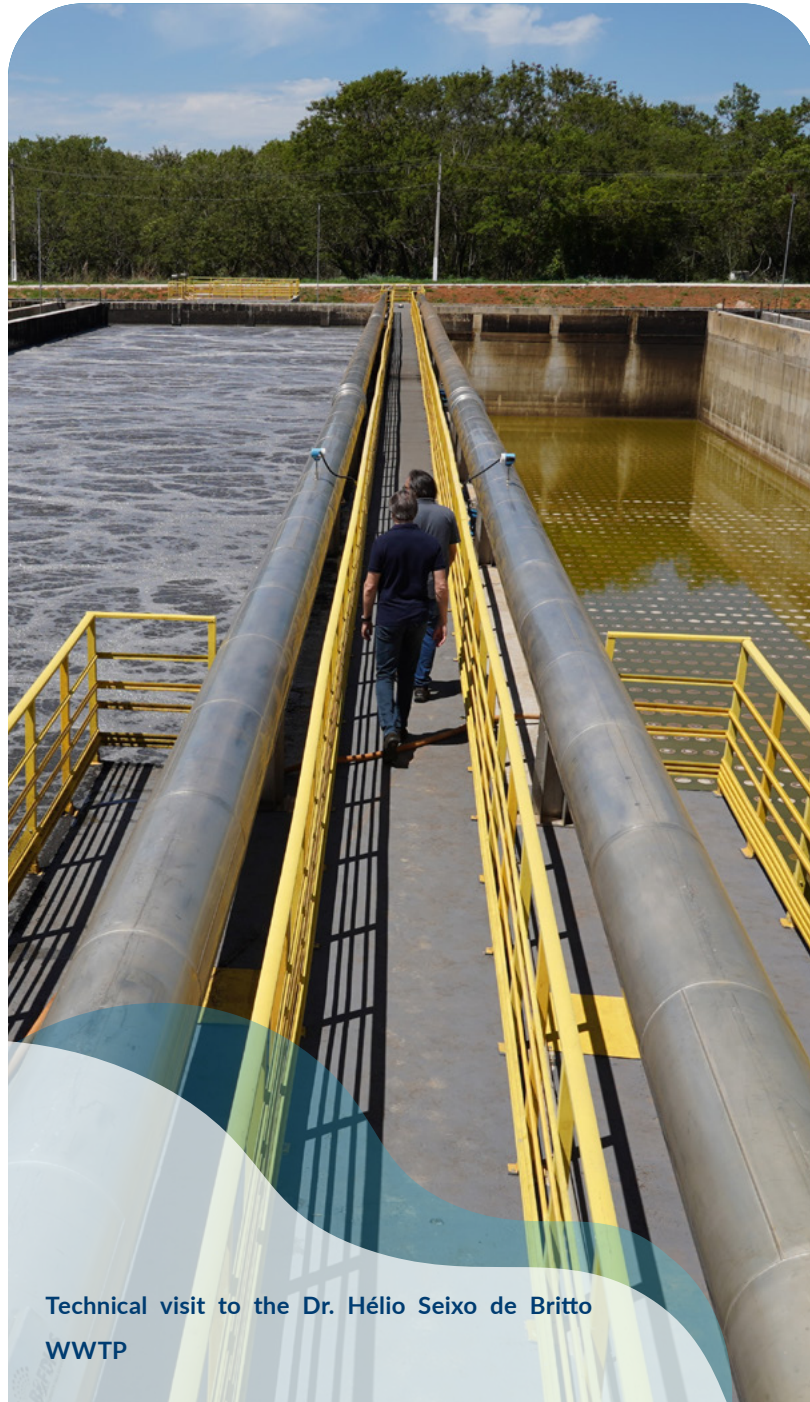
Development of annual strategic goals to track progress.



Large-scale partnerships to achieve universal access to sanitary sewage systems in Goiás.



Technical visit to the Dr. Hélio Seixo de Britto WWTP and the Parque Atheneu WWTP



Technical visit to the Dr. Hélio Seixo de Britto
WWTP

Public-Private Partnerships

GRI 2-6

Saneago is implementing Public-Private Partnerships (PPPs) as a strategic instrument to expand and ensure universal access to wastewater treatment in Goiás.

Project structuring is being led by the Government of Goiás through the State Department of Infrastructure with support from the Brazilian Development Bank (BNDES, in Portuguese). The studies and modeling involved the participation of specialized consultancies, including Ernst & Young Global Limited, Encibra S.A. Estudos e Projetos de Engenharia, Saneares Engenharia Ambiental e Saneamento, and Manesco Advogados.

According to the Notice to the Market published in September 2025 and the Proposal for the 186th Special Shareholders' Meeting, the PPP introduces significant changes to the value chain by providing for the transfer of 216 municipalities and more than 3.2 million people

over a period of 22 years, of investment, operation, and maintenance activities related to sanitary sewage services to the private partner, while Saneago remains responsible for commercial management and the provision of treated water services. This arrangement expands execution capacity, preserves the governance over this essential service, and contributes to achieving the targets of universal access to water and sanitation.

The tender notice also is going to establish terms of reference with specific technical and social and environmental requirements, including provisions related to environmental sustainability, operational efficiency, and climate change adaptation, ensuring that service expansion is carried out hand in hand with water resilience, reduced environmental impacts, and alignment with industry best practices.

Regionalization

GRI 3-3 on the topic Regionalization

Saneago views regionalization as an essential instrument to accelerate and enhance the effectiveness of the universal access to water and sanitation in Goiás, ensuring tariff affordability and equity, in accordance with Federal Law 11,445/2007 and State Complementary Law 182/2023. The model is aligned with the targets of achieving 99% water coverage and 90% sanitary sewage coverage. It is supported by regulatory uniformity in the State, based on the reference standards of the National Water and Basic Sanitation Agency (ANA, in Portuguese) and the resolutions of subnational regulatory agencies, reinforcing legal certainty and investment attractiveness. Saneago operates to meet the targets established under the New Legal Framework for Basic Sanitation, with universal access to services by December 31, 2033, and a focus on achieving 99% coverage with drinkable water and 90% wastewater collection and treatment. This agenda is guided by the Company's Strategic Plan, which

includes the Investment Plan responsible for setting the tone of the actions required for the implementation and improvement of systems, in alignment with contractual obligations and operational demands.

These trends are monitored within the scope of Commercial Office, Sueco, and C-GNN. Management reports indicate that, with the advancement of regionalization, there has been a significant reduction in the publication of bidding notices by municipal entities (granting authorities), in line with the strategy adopted by Sueco/C-GGP.

In 2025, legal assessment indicated greater stability regarding the micro-regions, with a reduction in litigation and no material issues throughout the year, except for specific discussions in certain municipalities.

Sanitation Micro-Regions were established by Complementary Law 182, of May 22, 2023, creating an inter-federative

arrangement in which municipalities and the State share responsibility for strategic decisions on the organization of service provision, required investments, and actions to meet universal access targets by 2033. Based on the governance defined by law and supported by legal and economic studies, the Micro-Regional Council approved the direct provision of services by Saneago and the alignment of contractual terms, decisions formalized in a Meeting at the end of 2023 following technical analyses and public hearings. These measures enabled the systematization of investment plans and the harmonization of timelines, creating conditions for long-term planning, regulatory predictability, and greater coordination in execution.

From an economic and operational stance, regionalization enables structured planning and access to specialists not always available in individual municipalities, generating economies of scale, cost reductions,

Saneago views regionalization as an essential tool for achieving universal access to water and sewer services.



99%
coverage for drinking
water services by
December 31, 2033.

and allowing the sharing of infrastructure and investments, including in deficit municipalities. This approach has expanded execution capacity and contributed to the expansion of sanitary sewage services. In 2025, the Company advanced construction works to keep pace with urban growth, notably in Goiânia, where the Parque Ateneu Wastewater Treatment Plant expanded its capacity, incorporated pre-treatment stages, and implemented biologically based secondary treatment, increasing efficiency and the quality of treated effluent.

The process is supported by planning measures and technical tools that standardize information and enhance decision-making, such as the use of GisWater and Building Information Modeling (BIM) for project standardization. The Investment Plan guides the structuring of capital allocations to meet legal targets while the Annual Procurement Plan integrates the strategic and budget planning of the units, reinforcing efficiency and economies of scale. The ef-

fectiveness of actions is monitored by the internal governance bodies provided for in Internal Regulations and the Bylaws, with oversight of Strategic Plan targets based on information from the responsible technical areas.

At the operational level, Saneago adopts an integrated approach to water production and distribution systems, based on the interconnection of infrastructure and production sources. The regional model improves hydraulic stability, reduces pressure fluctuations, and optimizes installed capacity by directing production according to the actual needs of each area, strengthening resilience to climatic and operational events. In municipalities such as Aparecida de Goiânia, Trindade, and Jataí, deliveries reflect this coordinated approach. In the Greater Goiânia Metropolitan area, interventions such as the interconnection of Well 1127 and the Cristina Connection increased production capacity, stabilized pressures, and reduced intermittent su-



Jaime Câmara WTP Booster Station

pply, despite technical challenges related to the alignment of pressure zones, construction in densely populated areas, and interconnections with systems in operation.

Saneago also maintains transparency of the process with the market. Information on deliberations of micro-regional councils, recognition of economic and financial capacity, and the definition of investment plans is communicated through the Investor Relations website and disclosed, when

applicable, via Material Facts or Notices to the Market. With the approval of micro-regionalization, the unification of contractual terms, and direct service provision, a favorable environment is established for tariff affordability and the viability of investments aimed at universal access, while also expanding conditions for attracting private partnerships and strengthening the sector's economic and operational sustainability.

Investments

GRI 203-1

Saneago carries out strategic investments to expand, modernize, and ensure the reliability of water supply and sanitary sewage systems in Goiás, with a focus on universal access to services, operational security, and the reduction of water-related vulnerabilities, particularly in smaller municipalities.

In the Water Supply Systems (SAA, in Portuguese), key highlights included well drilling, with contracts totaling around BRL 100 million, as well as the installation of metallic

reservoirs and network expansion across 69 municipalities, representing an investment of BRL 38.5 million. The Company also prioritized improvements in treatment, with the installation of flocculation and sedimentation units and upflow filters in 35 municipalities, totaling BRL 27.5 million. Throughout the year, approximately 74,000 interventions were carried out in water connections and service line replacements, reinforcing operational efficiency and keeping pace with urban growth.

Infrastructure

As part of infrastructure planning and maintenance, nearly BRL 9 million was invested in engineering projects and approximately BRL 5 million in the refurbishment and revitalization of operational units. Investments in sanitary sewage totaled BRL 42.3 million, directly benefiting 38 municipalities, with emphasis on the systems of Praia do Sol (Minaçu) and Acreúna, contributing to expanded service coverage and improved environmental conditions.



Technical visit to the Dr. Hélio Seixo de Britto WWTP and the Parque Atheneu WWTP



Anápolis WTP

Water Supply Systems (SAAs) and Sanitary Sewer Systems (SES)

In 2025, Saneago advanced the expansion and modernization of its Water Supply Systems (SAAs) and Sanitary Sewer Systems (SES, both in Portuguese), focusing on expanding coverage, increasing operational capacity, and improving service quality, thereby

contributing to water security and universal access to water and sanitation services. Among the expansion works carried out with part of the investments already made, we highlight the following:

Water Supply Systems (SAAs)

- Duplication of the treated water main in Goiânia (Booster Vila Adélia – Atlântico Reservoir Center).
- New surface water withdrawal in São Luiz do Norte.
- Expansion of distribution networks in neighborhoods of Goiânia.
- Expansion of the Cidade das Águas Production System, in Hidrolândia.
- Expansion of the Anápolis Water Treatment Plant.
- Expansion of the Jataí Water Supply System, including the implementation of a new withdrawal point at the Claro River and the R-10 Reservoir.
- Integration of the Meia Ponte and João Leite Systems in Goiânia – Cristina Connection (Booster João Leite).
- Expansion of the Aparecida de Goiânia System: Linhão Oeste.
- Implementation of a new withdrawal point at the Santa Rosa Stream in São Luís dos Montes Belos.
- Implementation of a new Water Treatment Plant in Morrinhos.
- Implementation of the Reservoir Center – Corumbá WTP Reservoir Center, in Valparaíso de Goiás.

Sanitary Sewer Systems

- Expansion of the Dr. Hélio Seixo de Brito Wastewater Treatment Plant (Goiânia), including the implementation of secondary treatment (activated sludge).
- Expansion of the SES in Novo Gama, including the implementation of a WWTP and final pumping station.
- Expansion and completion of the WWTP and sewer networks in Anápolis.
- Implementation of a pumping station and sewer networks in Aruanã.
- Expansion of sewer networks and treatment capacity in Bela Vista.
- Operational improvements and system expansion in Cristalina.
- Expansion of sewer networks in neighborhoods of Goiânia.
- Implementation of pumping stations, interceptors, and sewer networks in Minaçu.
- Expansion of the Parque Atheneu Wastewater Treatment Plant in Goiânia.
- Expansion of the Intermediate Meia Ponte System upstream and downstream of BR-153.
- Expansion of the WWTP and sewer networks in Morrinhos.
- Implementation of sewer networks and a pumping station in Sanclerlândia.
- Operational start-up of the Goiandira Wastewater Treatment Plant.



Santa Maria WWTP

Economic and operational performance

In 2025, Moody's reaffirmed the Company's AAA.br rating. In addition, the Company recorded revenue growth, as presented in the financial statements for the 2025 fiscal year.

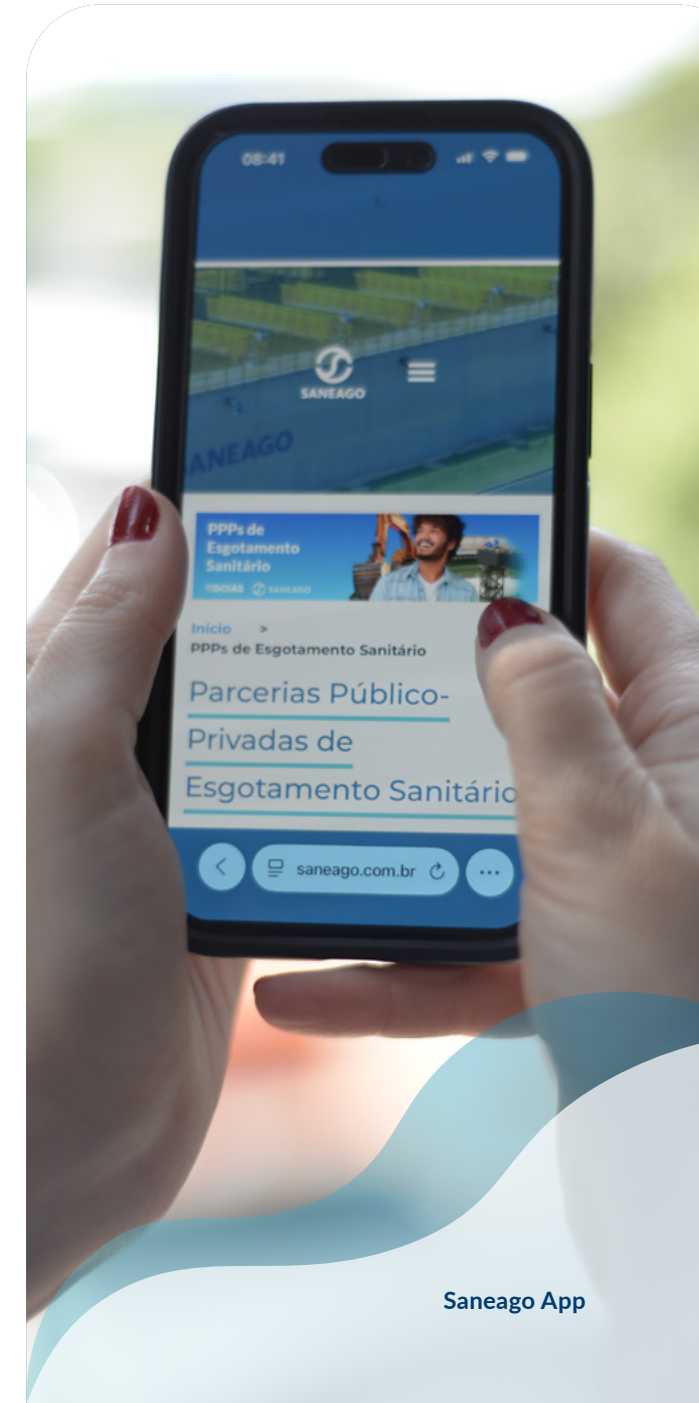
During the year, Saneago invested approximately BRL 1,080,798 thousand to strengthen the infrastructure and improve the operational performance of sanitation services. Of this amount, 43% was allocated to water supply systems and 17% to wastewater collection and treatment systems, reflecting the Company's priority of expanding and enhancing essential services. An additional 9% of investments was carried out through partnerships, while the remaining 31% was allocated to operational improvement programs, business develop-

ment, general-use assets, and other initiatives supporting operations. This category includes acquisitions not directly related to water and wastewater systems, such as vehicles, IT equipment, administrative buildings, software, and vehicle leasing agreements, in accordance with CPC 06.

Also in 2025, the Company recorded greater operational stability compared to the previous fiscal year, with less severe drought periods and, consequently, reduced pressure on emergency measures and operations. Although the reduction in drought periods may decrease economies of scale observed in scenarios of higher consumption, performance remained consistent, with net revenue growth of 7.47% and net income of BRL 669,769 thousand,

up by 7.75% year over year. This performance was supported by a trajectory of balanced results and the maintenance of a robust level of investments, even amid cost pressures associated with the expansion of outsourced services.

The Company continues to demonstrate a trajectory of continuous growth in investments aimed at the sanitation infrastructure systems under its responsibility. In 2025, Saneago recorded a 38% year-over-year growth in investments related to the expansion of operational capacity, improvements in service efficiency, and the creation of economic and social value for the regions served.

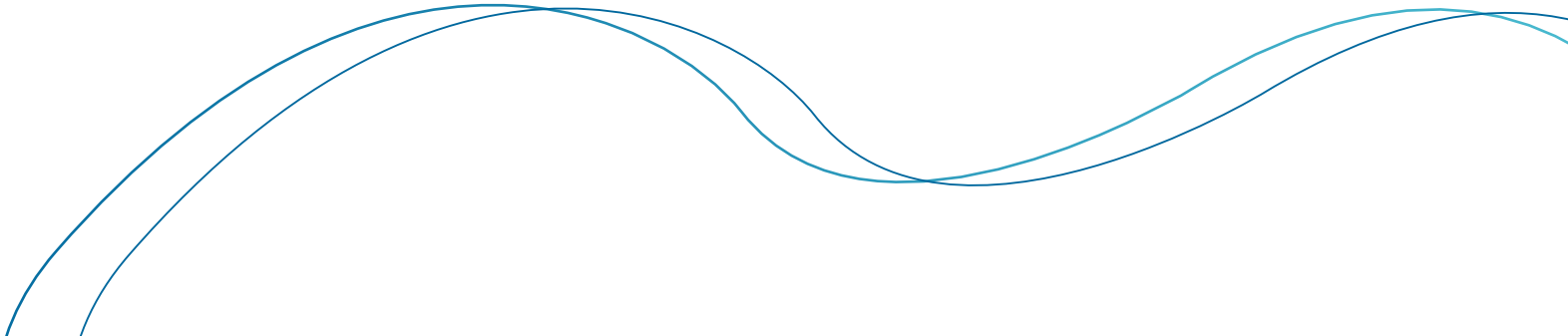


Direct economic value generated and distributed

GRI 201-1

BRL thousand

Component	2021	2022	2023	2024	2025	Δ 2025/2024
Added value generated	2,008,238	2,259,756	2,532,275	2,681,560	2,867,019	6.9%
Revenue	2,864,202	3,304,343	3,796,262	4,199,790	4,459,165	6.2%
Inputs	-784,145	-1,042,838	-1,245,257	-1,549,832	-1,575,485	1.7%
Depreciation and amortization	-218,880	-142,215	-163,938	-134,853	-219,212	62.6%
Financial revenue	147,061	140,466	145,208	166,455	202,551	21.7%
Economic value distributed	1,655,782	1,858,121	1,948,419	2,059,966	2,197,249	6.7%
Employee wages and benefits	916,820	1,055,700	988,557	1,067,754	1,147,822	7.5%
Payments to providers of capital	152,257	170,407	175,812	188,627	165,801	-12.1%
Payments to government	586,705	632,014	784,050	803,585	883,626	10.0%
Accumulated economic value	352,456	401,636	583,856	621,594	669,769	7.8%



Regulatory and control mechanisms

Financial risk management at Saneago is supported by formal regulatory and control instruments that contribute to the Company's economic and financial stability and strength. In this context, the Financial Risk and Investment Management Committee plays a central role in guiding decisions related to resource allocation and risk management, ensuring that these practices remain aligned with the Company's strategic goals and the financial sustainability of the business.

The effectiveness of the measures adopted is monitored through internal oversight mechanisms and the activities of regulatory and control bodies, enabling the timely identification of deviations and opportunities for improvement. This integrated approach strengthens the Company's economic performance and contributes to preserving its financial health in both the short and long term.

Revenue

In 2025, performance was driven primarily by the rate adjustment implemented throughout the period and by the expansion of the customer base, with an increase in the number of water and sewer service accounts, as well as a rise in billed volume.

Gross revenue

Gross revenue totaled BRL 3,919,597 thousand in 2025, a 7.46% increased year over year. This figure demonstrates the consistent growth in demand for the services provided, particularly in the residential and commercial segments, which accounted for the largest share of the Company's revenue.

Ebitda

The Company's Ebitda reached BRL 1,058,498 thousand in 2025, moving up by 4.24% from 2024. Ebitda margin stood at 29.80%, remaining at a robust level despite cost pressures, particularly related to electricity and outsourced services associated with operational expansion.

Net income

In 2025, net income totaled BRL 669,769 thousand, moving up by 7.75% from 2024, reflecting the combination of revenue growth, operating cost control, and the maintenance of a balanced financial structure.



+4.24%

in Ebitda compared to the
previous year.



BRL 669,769
thousand

in net income in 2025.



See the complete financial
data in the Financial
Statements.

Appendices



7

GRI content index	144
SASB content index	155
Corporate information	158
Credits	158

GRI content index

Statement of use	Saneago reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location/answer	Omission			
			Requirement(s) omitted	Reason	Explanation	
General Disclosures						
The organization and its reporting practices						
GRI 2: General disclosures 2021	2-1	Organizational details	14, 40			
	2-2	Entities included in the organization’s sustainability reporting	4			
	2-3	Reporting period, frequency and contact point	4			

GRI Standard	Disclosure	Location/answer	Omission			
			Requirement(s) omitted	Reason	Explanation	
The organization and its reporting practices						
GRI 2: General disclosures 2021	2-4	Restatements of information	105, 106, 115 a i) a ii) Terminology “biological waste”: the use of this term to designate screening waste and sludge from wastewater treatment plants (WWTPs) was inappropriate. According to ABNT NBR 10004/2004, RDC No. 222/2015 (Anvisa), and Conama Resolution No. 358/2005, “biological waste” refers to materials with an infection risk originating from healthcare services. The waste generated by Saneago’s WWTPs, however, is classified as Class II (non-hazardous). This update reinforces the Company’s commitment to technical accuracy and alignment with applicable regulations. Expression “nature of the substances contained in the effluents”: The use of this expression may lead to the interpretation that the material is hazardous waste. However, analyses already conducted by Saneago do not indicate hazardous classification for the substances present in the effluents. The revision seeks to ensure greater technical clarity and avoid divergent interpretations. Reference to GHG emissions mitigation: In the reporting cycle for the GHG Emissions Inventory (base year 2023), the presentation of a strategic plan for mitigation and/or offsetting of emissions had not yet been incorporated. Therefore, the reference to such actions in the 2024 Report did not fully reflect the stage of development of the topic at that time. This ongoing evolution reinforces the Company’s commitment to transparency, continuous improvement, and alignment with ESG best practices."			
	2-5	External assurance	4 a) The sustainability report was not subject to an external audit.			

GRI Standard		Disclosure	Location/answer	Omission		
				Requirement(s) omitted	Reason	Explanation
Activities and workers						
GRI 2: General disclosures 2021	2-6	Activities, value chain and other business relationships	14, 15, 78, 85, 88, 134			
	2-7	Employees	63, 64			
	2-8	Workers who are not employees	63, 64			
Governance						
GRI 2: General disclosures 2021	2-9	Governance structure and composition	37, 38			
	2-10	Nomination and selection of the highest governance body	37, 41 b ii) There are still no established criteria for selection and appointment based on diversity.			
	2-11	Chair of the highest governance body	a) The positions of chairman of the Board of Directors and Chief Executive Officer or Chief Executive of the Company may not be held by the same person.			
	2-12	Role of the highest governance body in overseeing the management of impacts	19, 37, 41			
	2-13	Delegation of responsibility for managing impacts	36			
	2-14	Role of the highest governance body in sustainability reporting	4			
	2-15	Conflicts of interest	36			

GRI Standard	Disclosure	Location/answer	Omission			
			Requirement(s) omitted	Reason	Explanation	
Governance						
GRI 2: General disclosures 2021	2-16	Communication of critical concerns	a) Communications to the highest governance body take place through the provision of annual reports, such as the Annual Internal Audit Report (Raint) and the Statutory Audit Committee Report, as well as through matters submitted to scheduled ordinary meetings (as per the annual calendar) and extraordinary meetings. b) In 2025, a total of 46 resolutions were issued by this body.			
	2-17	Collective knowledge of the highest governance body	47			
	2-18	Evaluation of the performance of the highest governance body	47			
	2-19	Remuneration policies	46	a iii)termination payments; a iv) return of bonuses and incentives (clawbacks).	Not applicable.	Retirement benefits for senior management sponsored by PREV-SAN are the same as those employees.
	2-20	Process to determine remuneration	46 a.iii) Saneago does not have any compensation consultants. b) Stakeholders do not vote on Saneago's compensation policies.			
	2-21	Annual total compensation ratio	a) The ratio between the compensation of the highest-paid individual in the organization and the average employee compensation was 5.33. b) The ratio between the percentage increase in the compensation of the highest-paid individual and the average percentage increase for all employees was 5.76. c) For the calculation, the highest-paid individual was excluded. The ratio between the highest salary and the average therefore considered outsourced employees, seconded statutory employees, other directors, and board members.			

GRI Standard		Disclosure	Location/answer	Omission		
				Requirement(s) omitted	Reason	Explanation
Strategy, policies and practices						
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy	6			
	2-23	Policy commitments	16, 36, 48 a ii) The annual monitoring of the <i>Movimento + Água</i> , carried out through indicators and a digital dashboard, establishes a specific and transparent due diligence process, ensuring accountability for the management of water-related impacts and the sustainability of its actions. a iv) The commitments undertaken by Saneago explicitly include respect for human rights.			
	2-24	Embedding policy commitments	16, 24 a iv) No mandatory training was identified for the implementation of commitments related to the Global Compact.			
	2-25	Processes to remediate negative impacts	50, 51, 52			
	2-26	Mechanisms for seeking advice and raising concerns	48			
	2-27	Compliance with laws and regulations	54			
	2-28	Membership associations	16			
Stakeholder engagement						
GRI 2: General disclosures 2021	2-29	Approach to stakeholder engagement	61			
	2-30	Collective bargaining agreements	63			

GRI Standard		Disclosure	Location/answer	Omission		
				Requirement(s) omitted	Reason	Explanation
Material topics						
GRI 3: Material topics 2021	3-1	Process to determine material topics	25			
	3-2	List of material topics	25			
Climate strategy						
GRI 3: Material topics 2021	3-3	Management of material topics	116 e iii) f) There are still no formal procedures for collecting and evaluating indicators related to the Climate Strategy. Situations are analyzed on a case-by-case basis.			
GRI 201: Economic performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	116			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	119			
	305-2	Energy indirect (Scope 2) GHG emissions	119			
	305-3	Other indirect (Scope 3) GHG emissions	119			
Universal access to basic sanitation						
GRI 3: Material topics 2021	3-3	Management of material topics	132			
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	88, 89, 137			
	203-2	Significant indirect economic impacts	88			

GRI Standard		Disclosure	Location/answer	Omission		
				Requirement(s) omitted	Reason	Explanation
Ethics and integrity						
GRI 3: Material topics 2021	3-3	Management of material topics	48 f) Engagement with stakeholders did not inform the measures taken on this issue.			
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	49			
	205-2	Communication and training about anti-corruption policies and procedures	49			
	205-3	Confirmed incidents of corruption and actions taken	49			
Energy efficiency						
GRI 3: Material topics 2021	3-3	Management of material topics	113 d i) No potential negative impacts were identified.			
GRI 302: Energy 2016	302-1	Energy consumption within the organization	114			
Operational efficiency and loss management						
GRI 3: Material topics 2021	3-3	Management of material topics	121, 123 d i) No potential negative impacts were identified.			
GRI 302: Energy 2016	302-4	Reduction of energy consumption	115			
Water security						
GRI 3: Material topics 2021	3-3	Management of material topics	97, 99, 100			
GRI 303: Water and effluents 2018	303-1	Interactions with water as a shared resource	103			

GRI Standard	Disclosure	Location/answer	Omission			
			Requirement(s) omitted	Reason	Explanation	
Water, effluent and waste management						
GRI 3: Material topics 2021	3-3	Management of material topics	103, 107, 109, 112 e iv) The Sustainability Policy was developed in 2021, based on lessons learned by the Company. The policy was not revised to incorporate new lessons learned.			
GRI 303: Water and effluents 2018	303-1	Interactions with water as a shared resource	103			
	303-2	Management of impacts related to water discharge	107			
	303-3	Water withdrawal	104			
	303-4	Water discharge	105			
	303-5	Water consumption	105			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	109			
	306-2	Management of significant waste-related impacts	109			
	306-5	Waste destined for final disposal	111			
Customer health and product quality						
GRI 3: Material topics 2021	3-3	Management of material topics	126			
Saneago's indicator		Treated Water Quality Index (IQAt)	127			
Saneago's indicator		Treated Sewage Quality Index (IQEt)	127			

GRI Standard	Disclosure	Location/answer	Omission			
			Requirement(s) omitted	Reason	Explanation	
Customer relations and satisfaction						
GRI 3: Material topics 2021	3-3	Management of material topics	78, 83			
Risk and crisis management						
GRI 3: Material topics 2021	3-3	Management of material topics	53			
Regionalization						
GRI 3: Material topics 2021	3-3	Management of material topics	132, 135 d ii) No actual negative impacts were identified.			
Innovation and technology						
GRI 3: Material topics 2021	3-3	Management of material topics	129			
Extra disclosures - indicators not included in the materiality, but which Saneago decided to report in order to maintain the historical series and comparability						
GRI 101: Biodiversity 2024	101-2	Management of biodiversity impacts	96 d) Saneago does not have a biodiversity management plan.			
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	141 b) The information is not disclosed separately by country, region, or market. Saneago's accounting is presented on a consolidated basis, without segment reporting, as stated in item 2.23 of the explanatory notes.			
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	a i) The management of occupational risks is carried out by the Company's in-house Occupational Health and Safety service. However, there is still no Occupational Health and Safety management system available to the team.			
	403-2	Hazard identification, risk assessment, and incident investigation	72			
	403-3	Occupational health services	72			

GRI Standard	Disclosure	Location/answer	Omission			
			Requirement(s) omitted	Reason	Explanation	
Extra disclosures - indicators not included in the materiality, but which Saneago decided to report in order to maintain the historical series and comparability						
GRI 403: Occupational health and safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	72 a) There is no occupational health and safety management system. Relevant information on occupational health and safety has not yet been compiled or made available in a way that is accessible to workers.			
	403-5	Training of workers in occupational health and safety	74			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	72			
	403-9	Occupational accidents	74	b)	Not applicable.	With regard to the number and rate of work-related accidents with serious consequences (excluding fatalities), the number and rate of notifiable work-related accidents, and the total number of hours worked, Saneago does not yet maintain statistical tracking for outsourced companies.
GRI 404: Training and education 2016	404-1	Average hours of training per yearper employee	65	a ii) By functional category	Information not available.	Information not available.
	404-2	Programs for the development of employees' skills and assistance for career transition	65, 74 b) Saneago does not offer career transition assistance programs.			

GRI Standard	Disclosure	Location/answer	Omission			
			Requirement(s) omitted	Reason	Explanation	
Extra disclosures - indicators not included in the materiality, but which Saneago decided to report in order to maintain the historical series and comparability						
GRI 404: Training and educa- tion 2016	404-3	Percentage of employees receiving regular perfor- mance and career develop- ment assessments	66			
GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	69, 70, 71			
GRI 408: Child labor 2016	408-1	Operations and suppliers with significant risk of child labor cases	85			
GRI 409: Forced or compul- sory labor 2016	409 - 1	Operations and suppliers with significant risk of ca- ses of forced or compulsory labor	85			
GRI 413: Local communities 2016	413-1	Operations with local community engagement, impact assessments,and development programs	88, 89			

SASB Indicators

Topic	Code	Metric	Page/answer
Water utilities and services			
Energy management	IF-WU-130a.1	(1) Total energy consumed, (2) percentage of electricity from the grid, and (3) percentage of renewable energy	115
Distribution network efficiency	IF-WU-140a.1	Water network replacement rate	123
	IF-WU-140a.2	Volume of actual unaccounted-for water losses	121
Effluent quality management	IF-WU-140b.1	Number of non-compliance incidents related to permits, standards, and regulations concerning effluent quality	107
	IF-WU-140b.2	Discussion of strategies to manage effluents of emerging concern	107
Water affordability & access	IF-WU-240a.1	Average retail water rate for (1) residential, (2) commercial, and (3) industrial-customers	81
	IF-WU-240a.3	(1) Number of residential customer waterdisconnections for non-payment, (2) percentage reconnected within 30 days	84
	IF-WU-240a.4	Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	84
Drinking water quality	IF-WU-250a.1	Number of incidents of non-compliance associated with drinking water quality standards and regulations	54
	IF-WU-250a.2	Discussion on strategies for managing emerging contaminants in drinking water	106
End-use efficiency	IF-WU-420a.1	Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience	Information unavailable; item not mapped by Saneago.

Topic	Code	Metric	Page/answer
Water utilities and water service providers			
End-use efficiency	IF-WU-420a.2	Customer water savings from efficiency measures, by market	Information not available; item not mapped by Saneago. Despite this, the Company develops and supports initiatives aimed at promoting water efficiency, including measures to reduce water loss, combat fraud, raise awareness about water conservation, and implement educational programs, thereby contributing to the sustainable use of water resources.
Water supply resilience	IF-WU-440a.1	Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage purchased from a third party	104
	IF-WU-440a.2	Volume of recycled water delivered to customers	No recycled water was supplied to customers.
	IF-WU-440a.3	Discussion of strategies to manage risks associated with the quality and availability of water resources	106
Network resiliency & impacts of climate change	IF-WU-450a.1	Wastewater treatment capacity located in 100-year flood zones	Information unavailable; item not mapped by Saneago.
	IF-WU-450a.2	(1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered	108 Saneago records only the number of overflows it responds to; therefore, the volume of sanitary sewage overflows and the percentage of that volume recovered are not available.
	IF-WU-450a.3	(1) Number of unplanned service disruptions and (2) customers affected, each by duration category	103, 127
	IF-WU-450a.4	Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	116

Topic	Code	Metric	Page/answer
Water utilities and services			
Activity metrics	IF-WU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served, by service provided	79
	IF-WU-000.B	Total water obtained, percentage by source type	104
	IF-WU-000.C	Total water supplied to: (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) all other customers	The total volume of water supplied is 336,119 thousand m³. Information for the other items (1, 2, and 3) is unavailable, as Saneago does not break down the data by customer type.
	IF-WU-000.D	Average daily volume of treated wastewater, by (1) sanitary sewage, (2) stormwater, and (3) combined sewage	108
	IF-WU-000.E	Length of (1) water pipes and (2) sewer pipes	103, 108

Corporate information

CNPJ: 01.616.929/0001-02

Telephone: +55 (62) 3243-3189

Email: ri@saneago.com.br

IR website: <https://ri.saneago.com.br/>

Institutional website: www.saneago.com.br

Address: Avenida Fued José Sebba, no. 1245 – Jardim
Goiás CEP 74805-100 - Goiânia/GO

Credits

Saneago coordination

Office of Integrated Planning

GRI consulting

blendON

Writing and reviewing

blendON

Graphic design

blendON

Images

Communication and Marketing Superintendency

Saneago Collection, photographer James Morais da Silva

Envato