



SANEAGO

2023

Annual Sustainability
Report



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ABOUT THE REPORT

GRI 2-3

Saneamento de Goiás S.A. (Saneago) presents the seventh edition of its Annual Sustainability Report, with consolidated corporate information for the 2023 fiscal year, comprising the period between January 1 and December 31.

This report presents Saneago's commitment to social and environmental responsibility and seeks to transparently address each selected material topic. The materiality reflects the topics that may impact the Company's financial sustainability and people, as well as the ecosystem, and aims to meet stakeholder expectations.

Prepared based on the best reporting practices according to the Global Reporting Initiative (GRI) international methodology and aligned with the

United Nations Global Compact principles and Sustainable Development Goals (SDG), this report presents the strategies, guidelines and policies that have created value and produced economic, social and environmental results, as well as addressed challenges and opportunities we faced on the road to sustainability.

All amounts are expressed in thousands of Brazilian Reais, except when stated otherwise. The Financial Statements are submitted to external assurance by BDO RCS Auditores Independentes and published in Saneago's Investor Relations do [website](#).

Mauro Borges WTP - Saneago collection.



Questions regarding this report may be sent to the Integrated Planning Superintendency, through the following channels:



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MESSAGE FROM THE CHAIRMAN OF THE BOARD OF DIRECTORS

GRI 2-22

In 2023, we took many important steps towards providing universal access to sanitation in the Goiás state. And we are working to go even further. We remain focused on meeting the targets set out in the New Legal Framework for Sanitation, promoting quality of life and creating sustainable results in the 223 municipalities where Saneago operates.

We have an ongoing commitment to Governance. Each decision made by our Board of Directors strengthens the importance of having a strong compliance structure that permeates all actions taken by the Company. Through these decisions, we create value for all our stakeholders, with transparency and responsibility.

The Board of Directors remains diligently following up and monitoring the Strategic Plan's actions, so that the advancements proposed therein are implemented and can benefit the entire Goiás state, bringing health to the population and development to municipalities.

For the Saneago of the present and the future, we disseminate the culture of sustainability.

The Company has been heavily focusing its investments on recovering and preserving springs. Even though it is only one of the users of the river basins, Saneago understands that it must be committed to the environmental agenda in order to ensure quality water in enough quantity in the taps of the population of Goiás.

For the Saneago of the present and the future, we disseminate the culture of sustainability, bringing everyone into the commitment to develop initiatives mindful of environmental, social and governance aspects. Through this project, we invite you to think about and adopt good ESG practices in your daily lives.

Good reading!



Gilvan Cândido da Silva
Chairman of the Board of Directors



MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

Saneago's net income is a synonym of more investments towards universal access. In the last year, the Company and its partners invested BRL 836.4 million.

Hello, we meet again! This is the 6th year that I proudly sign Saneago's Sustainability Report, as its Chief Executive Officer. I am grateful for closely following this Company's growth and seeing how a dedicated and committed team can build a new reality for us and for sanitation in the Goiás state.

As in the previous years, 2023 was a year of many achievements. We have been seeing a continuous improvement in our results, which make the Company one of the benchmarks in Brazilian sanitation. Our initiatives to make Saneago increasingly solid and prepared to reach its goals have been successful. You can read a summary of our results in this report.

The year 2023 was a year of records. We invested 13% more than in 2022, showing we remain committed to our Investment Plan. Our net income increased by record 45%, showing the efficiency of a result-driven management.

Saneago's net income is a synonym of more investments towards universal access. In the last year, the Company and its partners invested BRL 836.4 million in such initiatives. We invested around BRL 2.3 million per day in the municipalities we serve.

Saneago already has high service indices, with 98.04% of the population with access to treated water and 73.33% to sanitary sewer. In five years, we expanded sewage service to more than a million people: 571 new customers per day.

Ricardo José Soavinski
Chief Executive Officer

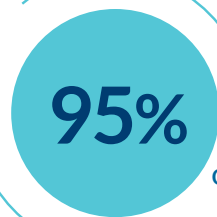


BRL 1.95

billion is projected for investments in sewage from 2024 to 2028.



We are signatories to the UN Global Compact, we continue to evolve our ESG Agenda.



of the sludge produced is used.

Our targets and investments are carefully planned, with short-term monitoring cycles, always in accordance with the department and within the competence to which they have been assigned. Every penny invested is translated into improvements for our employees and our infrastructure, the expansion of the population served, the quality and regularity of service provision and, above all, the health of the population.

Our water distribution loss ratio is also a record: 25%. We are the only sanitation company in Brazil with this figure, which is why companies from all over the country pay us a visit to learn from us. And, of course, our doors are open to such positive benchmarking. Sharing our expertise is good for preserving water resources, thus reducing costs with water production and distribution, while ensuring a greater water supply for the population.

In line with the Legal Framework, in 2023, the state of Goiás enacted a law creating the Basic Sanitation Microregions. As a result, the Company was able to unify the terms of all its 223 contracts to 2049, making flows more predictable and providing us with the legal sustainability to make the necessary investments, promoting universal access to the systems by 2033.

Moreover, as signatories to the UN Global Compact, we continue to evolve our ESG Agenda and strengthen our governance structure. We are also expanding the social tariff, aimed at the most underprivileged sectors of the population. We have entered the free energy market and carried out programs to protect and restore river basins throughout the state. At the Sewage Treatment Plants, for example, we use 95% of the sludge produced as biosolids to recover degraded areas.

Seeing all this progress pushes us to go even further. That is why our plans for the future are also very promising: from 2024 to 2028, we intend to invest BRL 4.67 billion, most of which in sewage – BRL 1.95 billion. All this to ensure that Saneago fulfills its mission of providing basic sanitation services, promoting quality of life and generating sustainable results.

I hope you enjoy your reading.

Ricardo José Soavinski
Chief Executive Officer

MESSAGE FROM THE STATE GOVERNMENT

Just as Saneago is a patrimony of the people of Goiás, sanitation is a priority for the Goiás State Government. Throughout my administration, we have addressed the issue and all its particularities with the importance it deserves, in order to rescue the Company and give it the leading role it deserves.

Our Sanitation Company has made a huge leap in quality over the last five years. In this report, we present a snapshot of this evolution and share the economic and financial, as well as social and environmental, achievements of 2023, reinforcing that we are in the right path.

Today, Saneago plays an essential role in the state's development and is a national benchmark when it comes to sanitation. This prominence was achieved through much work, focused on providing services without distinctions, by promoting quality of life to the population, from the smallest to the largest municipality. In line with our government's guidelines, the Company has transparently and efficiently honored this commitment.

These efforts have been recognized both in Goiás and Brazil. Proof of that are the several awards Saneago received throughout 2023. For the progress made in sanitation within the national scope, it received the Lucio Costa Award, one of the most important accolades granted by the Brazilian House of Representatives. For achievements in sewage treatment, the Company received the Successful Cases & ESG Award from Trata Brasil Institute. At the National Sanitation Quality Award (PNQS, in Portuguese), known as the "the Oscar of Sanitation," the Company received a record of ten recognitions. Moreover,

We received the Lucio Costa Award, one of the most important accolades granted by the Brazilian House of Representatives, for the progress made in sanitation within the national scope, and the Successful Cases & ESG Award from the Trata Brasil Institute, for achievements in sewage treatment.



Corumbá System - Saneago collection



Ronaldo Caiado

Governor of
Goiás state

in the Governance field, it received the highest accolade, the Goiás Mais Transparente Award, from the Office of the State Comptroller General.

Our Company's strong performance has also been recognized by the market. At year-end 2023, risk rating agency Moody's reaffirmed Saneago's Corporate Rating at AA+.br, with stable outlook. In early 2024, Fitch raised Saneago's "AA-(bra)" rating to "AA(bra)," also with stable outlook. The Company moved up five levels in the rating, from a medium-quality investment grade (BBB+) in 2018 to a high-quality, low-risk investment grade (AA) in 2024, just two levels short of the highest rating.

Saneago is clearly prepared to achieve its goals. According to the last annual balance sheet — the best in the Company's history —, Saneago reached significant service levels, which were well above the Brazilian market; combined with a substantial increase in investments, which are translated into system regularity, service quality and an increase in the population served by the Company.

The combination of several awards, record results and substantial figures has led us to the following result: a new Saneago, with modern management and efficient administration, but without losing its social commitment as part of its essence. The excellent performance encouraged the Company to continue raising its standards towards the universalization of the systems it operates and to remain a source of pride for all of us in Goiás.

Ronaldo Caiado

Governor of Goiás state

We moved up five levels in Moody's rating, from a medium-quality investment grade to a high quality, low-risk investment grade in 2024.

2023 HIGHLIGHTS



25.0%

One of the lowest water loss ratios in Brazil*



+5.58%

sewage economies (89,000)



+2.56%

water economies (66,000)



73.33%

is the sewage service index, which was up 3.68% versus 2022



Diamond Seal

in the 2023 Goiás Mais Transparente Award



National Sanitation Quality Award



Stable outlook

and good ratings from the main rating agencies.

45.37%



Sizeable increase in Net Income

11.04%



growth in Net Revenue, reaching BRL 3.07 billion

13.0%



increase in investments, totaling BRL 547.9 million

*According to the Diagnosis of Water and Sewerage Services, prepared based on data from the National Sanitation Information System (SNIS, in Portuguese) and released by the Ministry of Regional Development.

RECOGNITION AND CERTIFICATIONS

8th Lucio Costa Award

Awarded by the Brazilian House of Representatives, this accolade was bestowed on seven entities and names that promoted advancements in Brazil’s mobility, sanitation and housing fields. Saneago stood out for its sewage service, which has reached more than 1 million people in the Goiás state over the last five years.

Goiás Mais Transparente Award

We received the Diamond Seal of the *Goiás Mais Transparente* (More Transparent Goiás) Award, for meeting 99.29% of the transparency criteria. The distinction is the highest level of the award, which is coordinated by the Government of Goiás, through the Office of the State Comptroller General (CGE, in Portuguese). The award was presented in December, during the International Anti-Corruption Week, organized by the Goiás State Government.

National Sanitation Quality Award (PNQS, in Portuguese)

Awarded by the Brazilian Association of Sanitary and Environmental Engineering (Abes, in Portuguese), the “Oscar of Sanitation” is based on the National Quality Foundation’s excellence criteria. The award is the only one in the world to recognize management excellence in the industry. In 2023, Saneago won the “Best in Environmental Sanitation Management” award for its innovation practices and work routine excellence. The Planaltina and Uraçu districts won the “Bronze Chiron” – Level I trophy, and the Inhumas, Morrinhos and Palmeiras de Goiás units, as well as the Ceres, Luziânia, Porangatu and São Luís de Montes Belos districts were finalists for the same category. The district of Inhumas was a finalist for Level II – “Towards ESG Excellence” trophy. Two other Saneago cases were selected for presentation at the 2023 PNQS Benchmarking Seminar: Loss Management in Goiânia and Loss Management in Inhumas.

Trata Brasil Institute’s Successful Cases & ESG Award

At the 7th edition of the event, our operation in Aparecida de Goiânia received the Successful Cases & ESG Award from the Trata Brasil Institute, a civil society organization dedicated to advancing basic sanitation and protecting water resources. The municipality was acknowledged in the “Best Advancements in Sewage Treatment” category, which listed the three cities that stood out positively for improving their sewage treatment services between 2012 and 2021. The award is organized in partnership with the Getulio Vargas Foundation’s Center for Infrastructure Studies and Environmental Solutions (Ceisa–FGV, in Portuguese).



Goiás Mais Transparente Award - Saneago collection.

SANEAGO

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WHO WE ARE

GRI 2-1,2-2, 2-6, 2-29

Saneamento de Goiás S.A. (Saneago) is a state-owned mixed economy publicly-held company headquartered in the city of Goiânia (state of Goiás) and registered with the Brazilian Securities and Exchange Commission (CVM, in Portuguese). The state of Goiás is the Company's majority shareholder, which is why Saneago strives to contribute to effective public policies in the state.

The Company operates basic sanitation utility services in the state of Goiás through concession and

associated management, in public and private systems. Saneago currently offers two types of services, namely water supply and sanitary sewage. It also carries out studies, designs projects, does construction work and operates these services, in a regional and uniform manner, for all users, regardless of location.

For most of 2023, Saneago operated in 224 municipalities in Goiás, out of a total of 246, which corresponds to coverage of 90.6% of the state's municipalities. Of these, 62 were operated under a

program contract and 162 under a concession contract.

In December 2023, as approved by the collegiate body of the microregions of the state of Goiás, the terms of the contracts were extended, and all contracts will expire on December 17, 2049. Of the 223 contracts operated by Saneago, 80 refer to concessions, 62 to programs and 81 to direct service provision.

In 2023, Saneago shut down operations in the municipality of Leopoldo de Bulhões, where it did not have a regular contract in force, due to the handover of the system to the municipality at its request.

We surpassed the mark of 6 million people supplied with drinking water (6.058 million) and 4.531 million with access to sanitary sewer in Goiás state.



Opening of improvements to the Posse WTP - Saneago collection.

WHERE WE ARE

GRI 2-6

System infrastructure

33,131 km of water network

16,383 km of sewage network

187 Water Treatment Plants (WTPs)

90 Sewage Treatment Plants (ETEs)

974 deep tubular wells

559 water supply systems

223 cities served

(of 246 cities in the state of Goiás)

98.04% of the population

with access to treated water

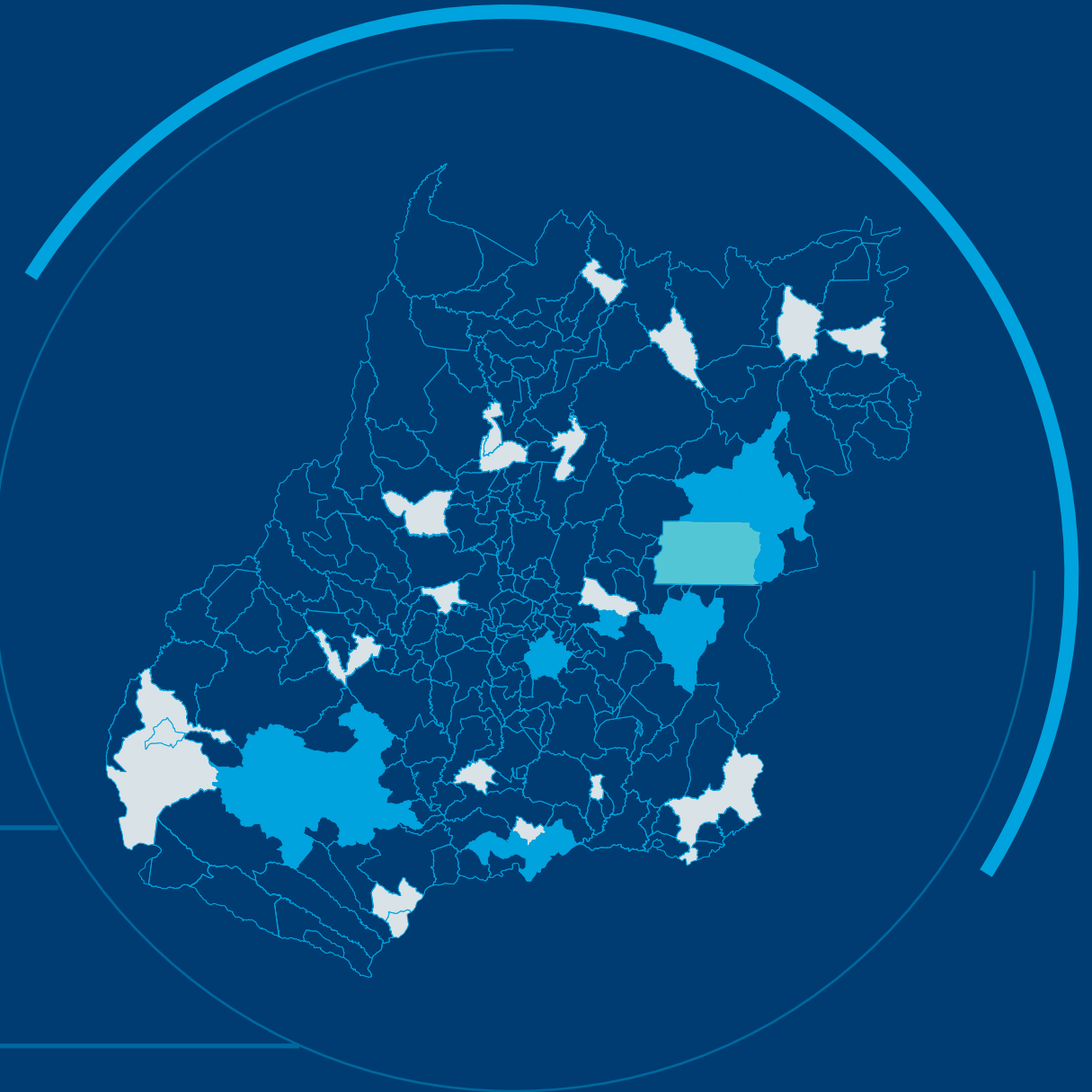
73.33% with access to sanitary sewer

10 major 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

Saneago's main commitment is to provide universal access to quality treated water and sewage, a task that is in line with some of the Sustainable Development Goals (SDGs), especially SDG 6, which aims to "ensure availability and sustainable management of water and sanitation for all", and with the ten principles of the UN Global Compact, especially those related to human rights, labor, the environment and the fight against corruption.

Thus, we seek to guarantee best practices in the provision of services and contribute to the urban development of the cities in which we operate. We do this by progressively developing our own ESG (Environmental, Social and Governance) agenda.

Our ESG work is centered on the Sustainability Committee, which recommends sustainability actions to the Integrated Planning area,

so that they can be included in Saneago's long-term plans. The planned actions are incorporated into the daily lives of all the units, enabling the Company to achieve good ESG results.

As we are also members of *Movimento +Água*, led by the Brazilian Network of the Global Compact, and so committed to three goals:



99% of the population

with access to safe drinking water by 2033.



90% of people

with access to sewage treatment and collection by 2033.



50% of critical areas

conserved and reforested by 2030.

Sustainable Saneago Project

In 2023, the Sustainability Committee implemented the Sustainable Saneago Project, designed to effectively strengthen the culture of sustainability in the Company by decentralizing responsibilities through a framework that correlates the various departments (superintendencies) with the SDGs and ESG topics.

One of the key initiatives of this project is "Water, a basic resource for promoting health and citizenship"; it includes cleaning, disinfecting and testing the flow of the well, as well as works to ensure the quality of the water distributed to the Kalunga community in the village of Capela, in the municipality of Cavalcante. This is an important social and environmental measure in the form of a donation, with no significant impact on Saneago's economic and financial balance. All the measures are aligned with SDGs:



Strategic guidelines

In 2023, Saneago developed several strategic actions and goals set in its 2023-2027 Strategic Plan (PIS, in Portuguese) to encourage the sustainable growth of the Company in meeting the needs of the population and providing universal access to its services.

The strategy currently approved by the Company covers the 2024-2028 period and includes ESG aspects. The Sustainability Committee is also involved in proposing actions to be implemented by the Company.

Saneago integrates these perspectives to create a cohesive strategic map, in which each goal is part of an interconnected web of targets that drive the realization of its Vision. The map also highlights the importance of support and management processes in achieving these goals.

The 2024-2028 plan is broken down in five dimensions:

Goals:

- **Preserve the environment;**
- **Rationally use natural resources;**
- **Promote social and environmental responsibility initiatives;**
- **Foster the use of environmentally-friendly technologies.**

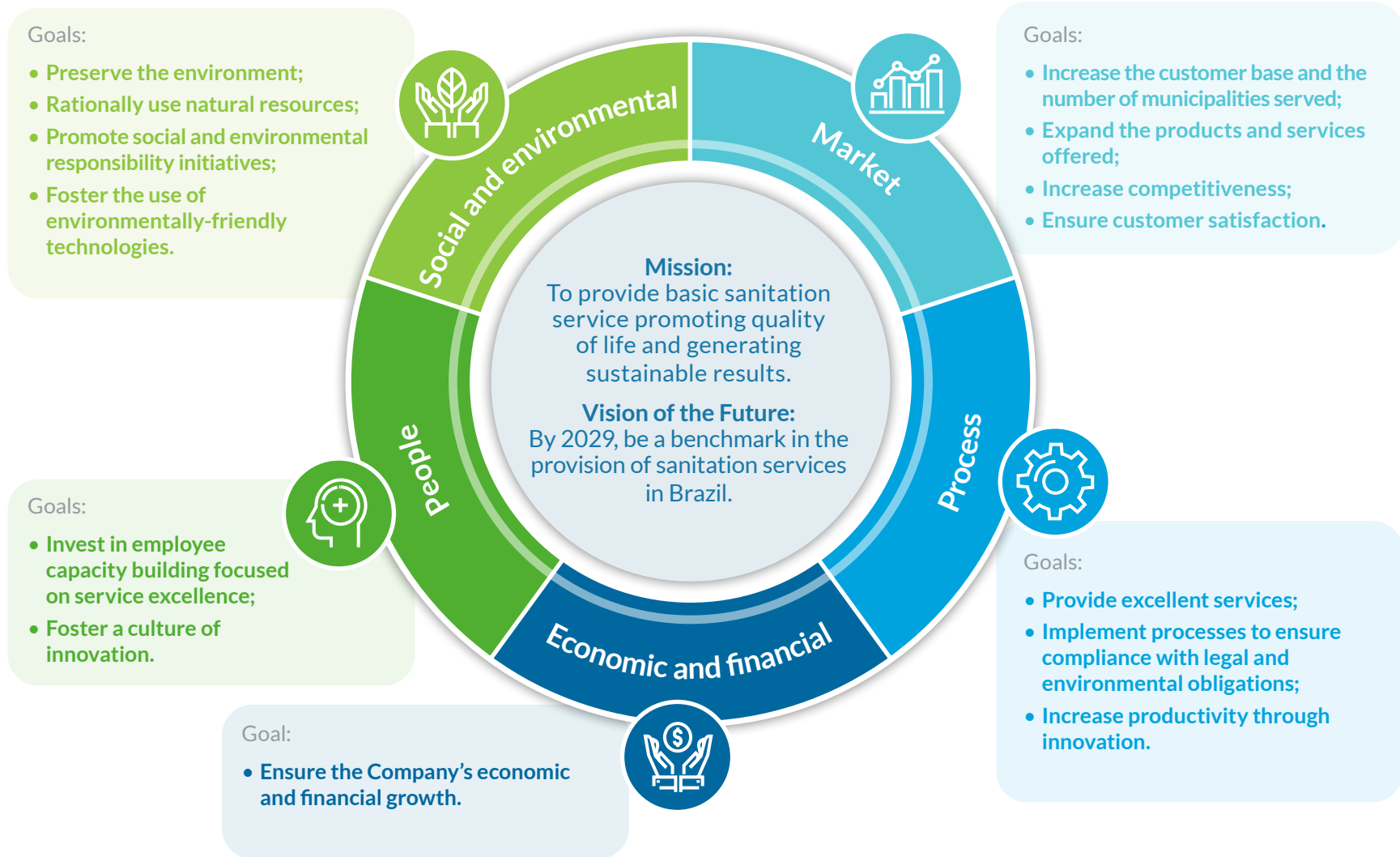
Goals:

- **Invest in employee capacity building focused on service excellence;**
- **Foster a culture of innovation.**

Goal:

- **Ensure the Company's economic and financial growth.**

2024-2028 Strategic Map



Economic and financial

It aims to ensure the Company’s growth with economic and financial sustainability by increasing the customer base and municipalities served, expanding the offering of new businesses, products and services, exploring new business models and increasing competitiveness.

This dimension assesses the following factors:

Profitability: ability to create sufficient financial value to remunerate shareholders and lenders, as well as to reinvest in the business and meet stakeholder demands.

Activity: possibility to turn assets quickly using the least possible amount of funds.

Liquidity: ability to meet short-term commitments.

Structure (or leverage): how much and how the Company uses its shareholders’ and lenders’ capital.



Administrative Council meeting - Saneago collection.

Goals: Ensure the Company’s economic and financial growth.

Indicator (%)	ESG	SDG	Polarity	Target				
				2024	2025	2026	2027	2028
Net Revenue Increase	-	-	↑	6.97%	6.86%	6.65%	6.81%	6.10%
Default (collected/billed)	-	-	↓	3.15%	3.00%	2.90%	2.80%	2.70%
Adjusted EBITDA Margin	-	-	↑	33.78%	34.64%	36.00%	36.95%	37.62%
Exploration Expense (DEX, in Portuguese)	-	-	↓	69.37%	68.60%	67.36%	66.84%	66.39%

Market

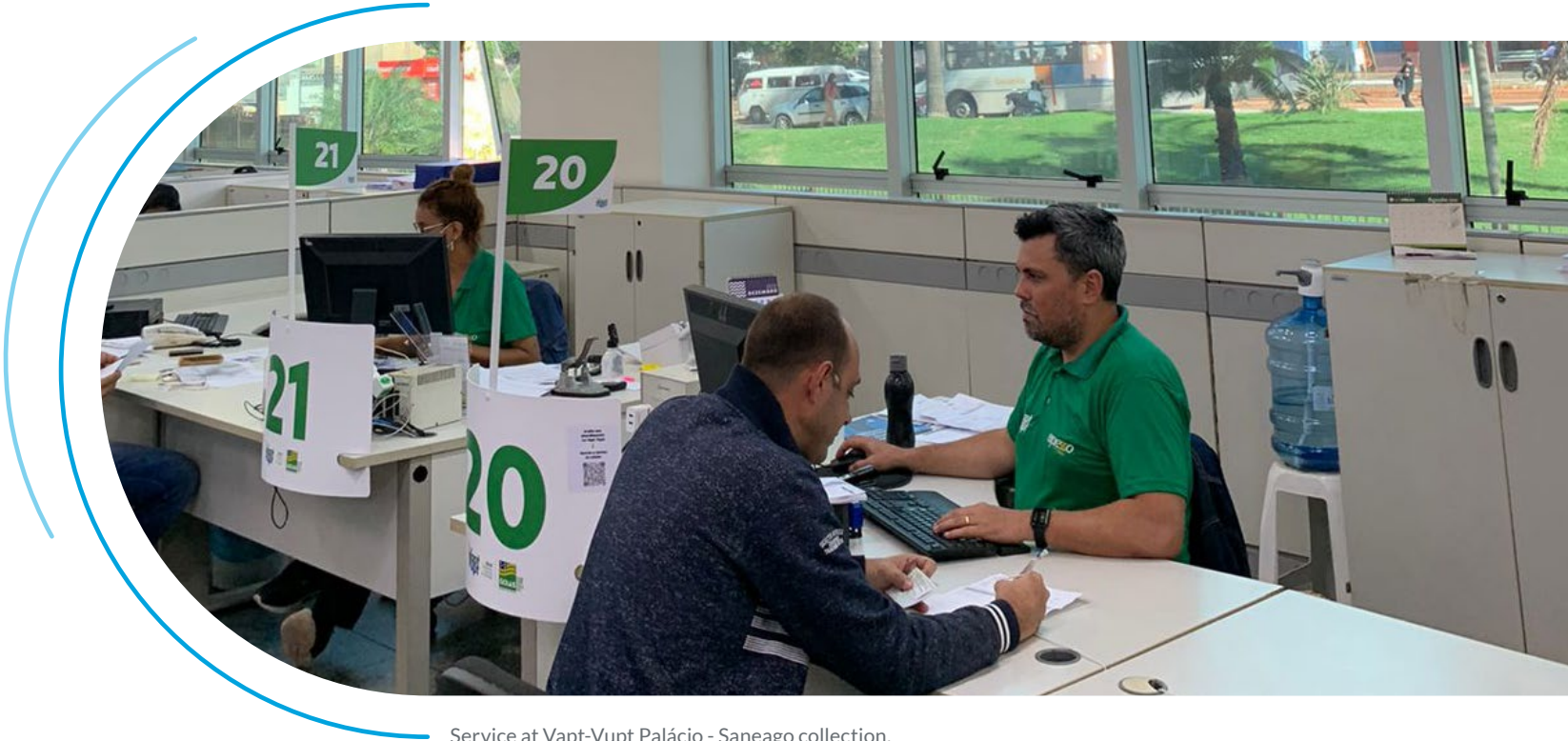
We take a proactive approach to relationships with our various stakeholders, developing ethical and harmonious relationships to ensure customer satisfaction and maintain partnerships with municipalities, adjusting procedures to better meet legal obligations, and enhancing corporate governance.

Expanding the customer base and municipalities served with quality and regularity is at the core of the current challenge of providing universal access to sanitation services.

Our proactive approach to relationships involves market share, customer satisfaction and customer attraction and retention, comprising:

Market share: market share achieved in water and sewer services provision.

Customer Satisfaction: fulfillment of customer expectations about Saneago's services and products.



Service at Vapt-Vupt Palácio - Saneago collection.

Goals: Increase the customer base and the number of municipalities served and Ensure customer satisfaction.

Indicator (%)	ESG	SDG	Polarity	Target				
				2024	2025	2026	2027	2028
Water Service Index	S	-	↑	98.28%	98.49%	98.98%	99.28%	99.41%
Sewage Service Index	S	-	↑	74.37%	76.63%	78.64%	80.47%	81.19%
Customer Satisfaction Index	G	16	↑	80.00%	83.00%	86.00%	89.00%	90.00%
Granting Authority Confidence Level	G	16	↑	80.00%	81.00%	82.00%	83.00%	84.00%

Process

In order to promote excellence in the provision of water supply and sewage treatment services in the municipalities where Saneago is the concessionaire, this strategic dimension focuses on reliability in the provision of services and universal access with quality. The focus is on innovation to increase our

productivity and competitiveness, with greater integration of processes and sharing of resources and structures.

This dimension encompasses activities ranging from identifying customers’ needs to ensuring customer satisfaction. This dimension assesses:

Product quality: ability to meet the required quality standards for the products and services offered.

Water: efficiency, effectiveness and stability in the delivery (distribution) of the “water product.”

Sewage: efficiency, effectiveness and stability in the provision of sewage collection and transportation services.

Supply: supply chain performance.

Service provision: service speed and execution time.

Governance: the value chain’s ability to respect the values adopted by the Company and meet society’s demands.



Roding -
Saneago collection.

Purpose: Provide excellent services.

Indicator	ESG	SDG	Polarity	Target				
				2024	2025	2026	2027	2028
Annual Distribution Water Loss Index (%)	E	3 6 15	↓	25.00%	24.50%	24.00%	23.50%	23.00%
Water Quality Index (Note)	E	3 6 15	↑	95.00	95.15	95.20	95.25	95.30
Energy Consumption Index (KWH/m³)	E	3 6 15	↓	1.12	1.11	1.10	1.09	1.08
Treated Effluent Quality Index (Note)	E	3 6 15	↑	95.00	95.75	95.75	95.75	95.75

This dimension measures the level of personal and professional development of the staff, in addition to characteristics of the Company’s culture, and invests in knowledge in order to develop new technologies and new ways of doing things, which enable the Company to achieve sustainability in different fronts.

This strategic dimension considers the following factors:

Value: how much value the Company adds to its workforce, encompassing recognition, organizational climate and knowledge.

Performance: factors related to productivity, individual and team performance, integration and others.

Health and well-being: occupational safety and health, quality of life, etc.

Capacity building: training, capacity building and career.

Leadership: development of and satisfaction with the leadership.

Goals: Invest in employee capacity building focused on service excellence.

Indicator (Hours)	ESG	SDG	Polarity	Target				
				2024	2025	2026	2027	2028
Annual Workforce Training Index	S	4	↑	24.00	24.00	24.00	24.00	24.00



Blue November - Saneago collection.

Social and environmental

Saneago is committed to the environment, acting in an ethical, transparent and exemplary manner. It also aims to improve the quality of life of the population, in compliance with environmental legislation; preserve the environment and the rational use of natural resources (water resources are our main raw material), developing actions to promote Social and Environmental Responsibility; and encourage the use of environmentally friendly technologies.

This dimension, which is central to the Company’s strategy, considers the following factors:

Brand image: brand strength, legal and regulatory compliance, ethics and transparency.

Value delivered to society: social investment, diversity, accessibility, and economic impact, among others.

Environmental impact: use of natural resources, environmental liabilities, waste generation etc.

Social Impact: possible damage to society.



Planting seedlings in Jaraguá - Saneago collection.

Goals: Promote social and environmental responsibility initiatives. Preserve the environment.

Indicator (%)	ESG	SDG	Polarity	Target				
				2024	2025	2026	2027	2028
Social and Environmental Education Index.	E	4	↑	3.44%	3.61%	3.78%	3.96%	4.15%
Basin Recovery Index	E	3 6 15	↑	25.72%	29.35%	32.97%	36.59%	40.22%

Strategy focused on ESG

We are implementing various initiatives to incorporate ESG strategies into our strategic, tactical and operational plans, embodying our commitment to sustainability and corporate responsibility.

The ESG approach is a cross-cutting theme in the Company, incorporated into several areas and integrated into all facets of the business, enabling greater capillarity and impact. For this reason, the Sustainable Development Goals are incorporated into Saneago’s strategic plan, reaffirming its active commitment to global goals designed to promote sustainable development in crucial areas.

In general terms, we are aligned with five SDGs:



References and external commitments

GRI 2-23, 3-3 on the topic of Water and effluent management

Supported by internal debates on sustainability and ESG practices and the sharing of ideas, success stories and publications on the *Painel Digital do Movimento + Água*, we seek to contribute to discussions in other external forums.

Since 2021, when the Executive Board decided to join the UN Global Compact, its principles have been applied equally to all the organization’s activities and business relations. In 2022, Saneago became a signatory to the Pact for Water and Energy Resilience.

We currently share our progress on this issue with the Global Compact and *Movimento + Água*, which is directly related to our core business. Indicators selected by 2030 Observatory and *Painel Digital do Movimento + Água* are monitored annually.

Additionally, the commitment to sustainable management is in line with many other external benchmarks and commitments, such as the SDGs, the Universal Declaration of Human Rights, the Guiding Principles on Business and Human Rights, the International Bill of Human Rights, the Ethos Indicators for Responsible Sustainable Business and the International Organization for Standardization (ISO) – ABNT NBR ISO 14001.



**Pacto Global
Rede Brasil**

MOVIMENTO
+ ÁGUA



Laboratory -
Saneago collection.

These principles and external commitments have encouraged us to move forward with effective actions on environmental, social and governance issues, generating ESG criteria (KPIs) in line with five SDGs and their respective indicators in the 2024-2028 Strategic Plan:

	KPIs	2023 Target	2023 Performance	Achievement	2024 Target
<div><div>3GOOD HEALTH AND WELL-BEING</div><div>6CLEAN WATER AND SANITATION</div><div>15LIFE ON LAND</div></div>	Basin recovery index (%)	22.10	23.55	106.56%	25.72
	Water quality index (%)	93.75	94.94	101.27%	95.00
	Treated effluent quality index (%)	95.00	94.17	99.13%	95.00
	Energy consumption index per volume consumed (kwh/m ³)	1.09	1.08	101.00%	1.12
	Annual distribution water loss index (%)	26.00	25.00	104.00%	25.00
<div><div>4QUALITY EDUCATION</div></div>	Workforce training index (hours)	24.00	19.32	80.50%	24.00
	Environmental (and social) Education index (%)	3.29	16.21	492.71%	3.44
<div><div>16PEACE, JUSTICE AND STRONG INSTITUTIONS</div></div>	External customers confidence level (%)	80.00	80.95	101.19%	80.00
	Granting authority confidence level (%)	85.00	100.00	117.65%	80.00

Targets are set in order to foster business growth, aimed to ensure the Company’s perpetuity and create value for shareholders.

MATERIALITY

GRI 3-1, 3-2

As predicted, in 2023, we once again conducted a full materiality study, which included benchmark studies of domestic and international peers, analysis of Company and sector documents, such as ESG ratings and standards, media study and consultation with 847 important stakeholders.

It is worth noting that “Regionalization” and “Innovation and Technology” have been added to the Sustainability Report, totaling 14 material topics defined as having the greatest potential to influence our decision-making and create sustainable long-term value for Saneago, up from 12 material topics in 2022.

In the process conducted in 2023, we also made some changes to the scope of certain topics, such as “Water Quality” and “Customer Health and Safety”, which were unified into “Customer Health and Product Quality”, and “Operational Efficiency”, which became “Operational Efficiency and Loss Management”.

It should also be noted that the topic “Operational Health and Safety” was converted into “Health and Safety of Employees and Contractors”, and that “Training and Education” became “Employee Training and Development”.



Impact Study

GRI 3-3

GRI disclosure	Impacts	Resources/stakeholder group impacted
Water and effluent management		
GRI 3: Material topics GRI 303: Water and effluents	Saneago identified both actual positive impacts and actual and potential negative impacts related to this topic. As a result of establishing partnerships for the reuse of sludge, we have seen a reduction in sludge disposal . However, we had challenges in activities related to the Sanitary Sewer and Water Supply System, such as reduced water availability in the abstraction basins and pollution of water bodies and soil . In addition, problems may include pollution caused by the poor quality of the effluent returned, the failure to dispose of all the sludge derived from this action, or other reasons. Flooding, erosion, siltation and altered water quality in rivers and streams that receive discharge from the opening of dam gates, as well as greenhouse gas emissions from effluent treatment, are other challenges arising from our operations. We are also mindful of the possibility of accidents in the transportation of biological waste and hazardous cargo related to these activities.	Customers, the Company and the Environment
Customer relations and satisfaction		
GRI 3: Material topics	Our conduct and commitment to providing quality services can result in positive impacts on our reputation and service reliability . On the other hand, we are always mindful of the fact that problems in the customer and user service process and, above all, service delays, can lead to negative feedback on customer satisfaction, and loss of credibility .	Customers, the Company and Investors
Ethics and integrity		
GRI 3: Material topics GRI 205: Anti-corruption	Transparent communication about unethical cases involving the Company or its employees results in a solid and reliable reputation with its stakeholders. However, there are still challenges in compliance with laws and regulations, which can result in exposure to unethical conduct .	Employees, the Company, Suppliers, Investors, the Regulatory Agency and the Government

GRI disclosure	Impacts	Resources/stakeholder group impacted
Energy efficiency		
GRI 3: Material topics GRI 302: Energy	We have seen an improvement in energy efficiency , an increase in the use of renewable energy and a reduction in energy costs. However, despite the improvement in efficiency figures, the energy consumption index per volume distributed or treated (kWh/m³) is still high , and energy efficiency must be improved even further , especially in the water pumping process.	The Company, Society and the Environment
Universal access to basic sanitation		
GRI 3: Material topics GRI 203: Indirect economic GRI 303: Water and effluents	Business expansion and access to basic sanitation services for people in remote and vulnerable areas are actual impacts; we are working towards compliance with the Legal Framework for Sanitation, less fraud in water connections, better quality of life and public health, and greater opportunities for public-private partnerships . On the other hand, works to expand and maintain the systems in operation require higher investments in infrastructure .	Customers, the Company, the Environment, the Regulatory Agency and the Government
Operational efficiency and loss management		
GRI 3: Material topics GRI 302: Energy	Actual positive impacts were identified in this topic, such as improved product quality and service provision, lower operating costs, a continuous reduction of losses in the water abstraction and distribution system — the lowest in the country — and, as a consequence, reduced use of natural resources . It is important to note that the Company is mindful of potential negative impacts, such as network maintenance costs , and how to balance these by reducing operating costs. Implementing technologies to gain efficiency can also generate financial costs and internal resistance on the part of employees to applying them, as they are used to old practices and processes.	Customers, Employees, the Company and the Environment
Customer health and product quality		
GRI 3: Material topics GRI 416: Customer health and safety	The actual positive impacts are the good quality and quantity (availability) of the product that can be distributed . Potential positive impacts include a possible improvement in public health and customer satisfaction and trust . Fines for products (water and effluent) that do not meet the quality standards established by the bodies have an impact on the Company's reputation and finances , and failure to comply with contractual requirements imposed by the municipality, as set out in the Municipal Sanitation Plan, leads to non-compliance with the regulatory agency . We are working to ensure that non-compliant production does not take place without internal procedures or being authorized by managers and technical professionals in charge.	Customers, Employees, the Company and the Regulatory Agency

GRI disclosure	Impacts	Resources/stakeholder group impacted
Health and safety of employees and contractors		
GRI 3: Material topics GRI 403: Occupational safety and health	<p>The actual positive impacts identified were improved decision-making by the worker when exposed to the most serious occupational risks and appreciation of the Internal Committees on Accident Prevention (Cipas, in Portuguese).</p> <p>As for negative impacts, we observed major challenges, such as the need to draw up, update and maintain occupational health and safety policies, as well as a related training program for managers. We also understand that the lack of metrics for including health and safety indicators in the assessment of leaders has impacts that need to be monitored. This issue has a direct impact on the increased number of work-related accidents and illnesses. In addition, the lack of information systems to meet the demands of the sector and a very vertical organizational structure increase the workload for routine activities, with concentration of processes on a single manager.</p>	Customers, Employees and the Company
Employee training and development		
GRI 3: Material topics GRI 404: Training and education	On this topic, we see the development of intellectual capital as a positive impact, and with the evolution in the management of employee training and development, there can be an improvement in the quality of work, the performance of leaders, and compliance in actions/activities .	Customers, Employees and the Company
Regionalization		
GRI 3: Material topics	With regionalization, we identified positive impacts in the form of efficiency gains as a result of regionalized planning focused on universal access, coordination between municipalities, states and the Federal District, and economies of scale , with the potential to reduce regional and social inequalities, improve environmental quality and public health, optimize investments geared towards universal access, expand sanitation services to small municipalities and attract investments .	Economic agents, Customers, the Company, Suppliers and the Granting Authority
Innovation and Technology		
GRI 3: Material topics	Managing this issue can have potential positive impacts including increased productivity and improved service quality through the development of new solutions, as well as reduced operating costs due to the implementation of new technologies. Current challenges include the environmental impacts generated by the lack of a solution for the full disposal of sludge in sewage treatment processes, as well as the increased costs of implementing new solutions . In addition, the efficiency and effectiveness of operational activities can be impacted if there is little application of innovative solutions in operations.	Customers, Employees, the Company and the Environment

GRI disclosure	Impacts	Resources/stakeholder group impacted
Economic and financial performance		
GRI 3: Material topics GRI 201: Economic performance	On this topic, the actual positive impact identified was the direct provision of basic sanitation services , through the approval of the microregions of the state of Goiás. In addition, we are attentive to the occurrence of extreme weather events, which can have a negative impact on revenue . Degradation, pollution or contamination of abstraction sources and environmental resources would also have an impact on the treated water production process , due to worsening quality and/or difficulty in accessing raw water. In addition, there could be financial and operational impacts , due to adjustments to new requirements imposed by the regulatory agency. Finally, operations and financial conditions may be affected by possible difficulties in accessing funds for working capital and/or investments in the capital markets.	Shareholders, the Company, Suppliers and the Environment
Risk and crisis management		
GRI 3: Material topics	Actual and potential positive and negative impacts were identified in connection with risk and crisis management. The risk management systems enable a quick response to critical events . This and other management factors can lend credibility with stakeholders . We are mindful of the possibility of an interruption in sanitation services , and the operational, financial and image impact of the response time to critical events in the abstraction, treatment and distribution of treated water, as well as the collection, removal and treatment of sewage. In addition, we control the risk of dam breaks , which can be caused by force majeure, fortuitous events or accidents.	Shareholders, Risk rating agencies, Economic agents, Customers and the Environment
Water security		
GRI 3: Material topics	The quality and regularity of water supply and the efficient use of water resources are actual positive impacts resulting from water security. On the other hand, we are attentive to the possibility of conflicts over access to and use of water and accidents in the transportation of biological waste and hazardous cargo .	Customers and the Environment

CORPORATE GOVERNANCE

- 31 Corporate management
- 39 Ethics and integrity
- 44 Risk management



3

CORPORATE MANAGEMENT

GRI 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-20, 205-1, 205-2

Our principles and values guide Senior Management in its commitment to transparency, responsibility, ethics, accountability and sustainability. All these precepts permeate our relationships with our stakeholders. On a daily basis, we strive to exercise good corporate governance practices in line with our strategies and sustainable growth.

We continued to promote an environment of integrity and ethical business conduct based on policies, internal regulations and practices guided by high standards of business ethics. With this in mind, all members of the governance body are trained every year — in 2023, they attended all training sessions on the subject.

It is worth noting that all employees have been trained on Saneago's Code of Conduct

and Integrity since 2018 and that in 2023, the training took place in distance learning mode ([see details in Ethics and Integrity](#)).

To further assist employees with ethics and strengthen internal communication, in 2023 we also relied on an online internal communication channel “*Conversa com Duta*” [a wordplay with the term Conduct in Portuguese], aimed at promoting the topics covered in the Code of Conduct and Integrity, Policies and rules in force.

Our new Risk Matrix, which is now monitored monthly by the Executive Board and presented to the Board of Directors, has also brought to light some items intrinsic to corporate governance, including “Inherent risks related to frauds and inefficient procurement and contract management.” As a preventive action, two events

Governance Pills

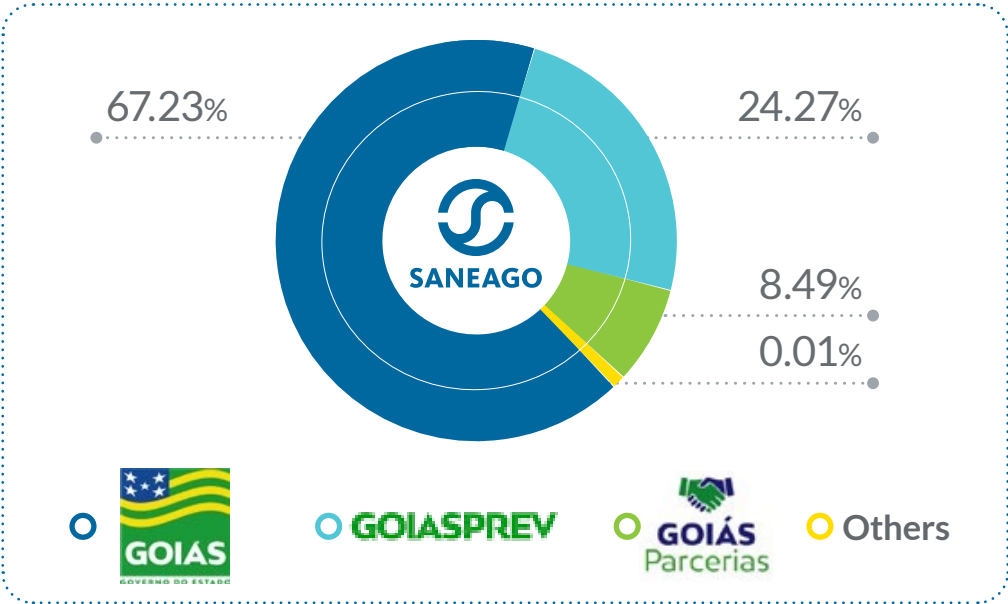
In 2023, we published 40 Governance Pills internal communications on our intranet, highlighting issues related to Compliance, Governance, Risk Management, Accountability and Transparency, among others.

Governance Pills include information on the four axes of the Public Compliance Program and are also included in the Annual Governance Plan.

were created in 2023, one on “Unfavorable pricing and/or wrong quantity” and the other on “Weaknesses in the management/oversight of special contracts (high risk and with exclusive worker dedication)”.

Shareholding structure

The Government of the State of Goiás is the controlling shareholder of Saneago.



Saneago is registered as a publicly-traded company with the Brazilian Securities and Exchange Commission (CVM, in Portuguese), under category B, authorized to trade non-convertible debentures in the unorganized over-the-counter market. In 2023, the Company paid BRL 95.4 million as dividends and interest on equity (IOE) to its shareholders related to the 2022 fiscal year results.

At the end of the year, due to the BRL 583.9 million net income recorded, another BRL 138.7 million was allocated to dividends and interest on equity to be paid in 2024.



Council Meeting - Saneago collection.

Governance Structure

GRI 2-9, 2-10, 2-12, 2-23, 2-24, 2-29

In view of its social purpose focused on the public interest, we follow corporate governance guidelines set forth by current legislation and are aligned with the best market practices.

According to our Bylaws, our Governance Structure is as follows:

I – Decision-Making Body: Shareholders’ Meeting;

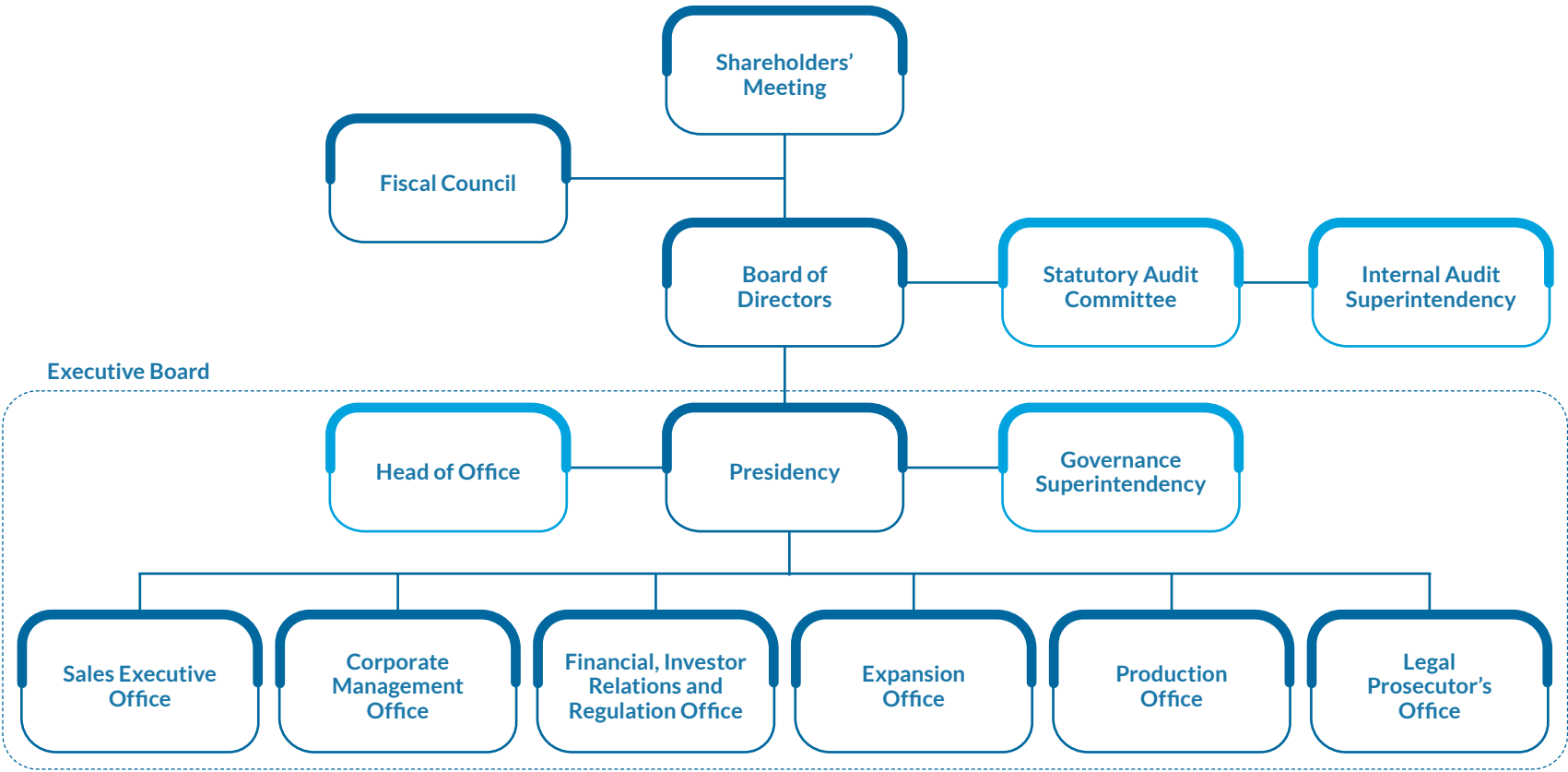
II – Management Bodies: Board of Directors and Executive Board;

III – Oversight Bodies: Fiscal Council, Statutory Audit Committee and Internal Audit;

IV – Advisory Bodies to Senior Management: Eligibility Committee, Strategic Committee, Financial Risk and Investment Management Committee, Compliance and Corporate Governance Sectorial Committee, Sustainability Committee, Governance Organizational Unit and Transparency Organizational Unit.

The Executive Board and the Board of Directors are responsible for Saneago’s long-term strategy. The Company’s current Strategic Plan includes five perspectives of the BSC methodology (economic-financial, market, processes, personnel, and social and environmental).

Complete information on the composition of the governance bodies, with detailed information on tenure, independence and other positions held by the members can be found in sections 7.3 and 7.4 of the 2023 Reference Form, available here.





Board of Directors Meeting - Saneago collection.

Board of Directors (BoD)

The Board of Directors is our regulatory and decision-making body, responsible for steering Saneago's business and deciding on strategic issues.

The highest governance body, the Board of Directors is composed of at least seven and at most 11 members, with 30% of independent members and one representative chosen by the employees, all of whom are elected and demoted by the Shareholders' Meeting. Its members include the Company's Chief Executive Officer. Minority shareholders are guaranteed the right to elect one member.

The Board of Directors is responsible for appointing, among career professionals with experience and technical capacity, members for the Strategic Committee, nominated by the Executive Board, as well as evaluating and approving the Company's policies, such as the Sustainability Policy and the Gender Equity, Race and Diversity Policy.

Meetings are held ordinarily at least once a month and extraordinarily whenever necessary to resolve on management documents and matters within their competence. There are also joint meetings every three months between the members of the Board of Directors, Fiscal Council, Executive Board and Statutory Audit Committee.

Composition of the Board of Directors, by gender

● Men

● Women

80%



20%

Executive Board

The Executive Board is the body that manages Saneago. Composed of seven members, it complies with and enforces the Bylaws and the resolutions of the Shareholders' Meeting, the Board of Directors and the Fiscal Council.

The Executive Board is responsible for drawing up and submitting the proposed business plan for the following fiscal year and the long-term strategy to the Board of Directors for approval. The Executive Board is also responsible for preparing reports and annual budgets for Saneago's expenditures and investments, among other tasks.

The Chief Executive Officer, department officers and the Legal Officer serve a unified tenure no longer than two years and can be reelected no more than three consecutive times.

Fiscal Council

The Fiscal Council is composed of at least three and at most five sitting members and an equal number of alternates, who serve a two-year tenure and up to two consecutive reelections are allowed. At least one member nominated by the controlling shareholder, who must be a public servant with an effective link with the public administration.

Internal Audit Organizational Unit

The unit is responsible for assessing the effectiveness of risk management and governance processes, as well as the reliability of processes related to events and transactions for the preparation of financial statements. The Organizational Unit is linked to the Board of Directors through the Statutory Audit Committee.

Statutory Audit Committee

The Committee is responsible for monitoring the Company's internal controls, risk management and compliance; ensuring the quality, transparency and integrity of financial statements; controlling the internal audit works and, among other duties, monitoring the hiring of independent auditors.



Employee's representative result - Saneago collection.

Eligibility Committee

Reporting to the Board of Directors, the Eligibility Committee is responsible for assisting shareholders and Board members in the nomination of managers, members of the Fiscal Council and representatives of the Advisory Committees, as well as verifying compliance with legal requirements and the Nomination Policy.

It is also responsible for checking if evaluation processes are compliant and based on an analysis of the nominee’s professional experience and unblemished reputation, without other biases, in order to guarantee a balance of experience, knowledge and diversity in the profile of its members.

The Eligibility Committee also analyzes the existence of a possible conflict of interest, in compliance with article 11 of CVM Resolution 81/2022, in management proposals dealing with the election of Board members. Relationships of subordination, provision of services or control maintained in the last three fiscal years involving the Company’s managers must be reported.

The Committee is composed of the heads of the Governance Superintendency, Internal Audit Superintendency, Legal Office and Human Resources Superintendency, who are appointed by the Executive Board.

Financial Risk and Investment Management Committee

Reporting to the Financial, Investor Relations and Regulation Office, the Committee is guided by its own policy and responsible for establishing the rules and guidelines for Saneago’s procedures; defining the financial risks, guidelines and parameters that must be complied with during negotiations; and establishing overall guidelines for investing the Company’s available resources (own and third-party capital).

Strategic Committee

The Strategic Committee is composed of five members nominated by the Executive Board and appointed by the Board of Directors. Its purpose is to assist the Board of Directors by analyzing and issuing recommendations related to the strategic and investment planning proposal, as well as other instructions and guidelines, to ensure long-term financial sustainability and the identification and evaluation of business opportunities.

It is the responsibility of the Eligibility Committee, among other things, to analyze the possibility of conflicts of interest and to check the experience and reputation of the professionals nominated.

Compliance and Corporate Governance Sectorial Committee

An advisory and permanent committee responsible for matters related to the Public Compliance Program, mandatorily composed by executive officers, the chair and the vice chair of the Board of Directors, the chair of the Statutory Audit Committee, as well as the Governance and the Internal Audit superintendents. It is responsible for coordinating and executing the Company’s risk management and meets monthly and extraordinarily, whenever necessary, in addition to the joint governance bodies meetings scheduled quarterly.

Sustainability Committee

Responsible for ensuring the dissemination of sustainability in Saneago’s business strategies, the Sustainability Committee has its own charter and its members serve a one-year tenure. Directly reporting to the Executive Board, the Committee advises on decisions regarding sustainability policies and practices. Its members meet monthly to make recommendations and implement ESG strategies. The Committee has a page on the Company’s intranet aimed at encouraging employees to make contributions, submit their comments or suggestions through the “Talk to Us” channel. The webpage also makes available minutes of meetings and reports, as well as courses and training programs on the UN Global Compact.

Governance Organizational Unit

The Organizational Unit reports to the Chief Executive Officer and monitors compliance with obligations and risk management.

The duties of the Governance Superintendency include proposing and implementing actions with managers and employees, through day-to-day internal control practices; ensuring compliance with the provisions of laws and regulations in force; promoting anti-corruption practices; and disseminating information on topics related to transparency, risk management, compliance and governance.



Employee’s representative result - Saneago collection.

Transparency, Ombudsman and Conduct Organizational Unit

The Transparency, Ombudsman and Conduct Organization Unit is responsible for ensuring legal compliance with access to public information, providing a communication channel between the Company and external and internal stakeholders and holding the employee accountable.

Compensation

GRI 2-19, 2-21

The compensation practice consists of establishing parameters that allow the alignment of compensation with the responsibilities of the respective roles and the Company’s needs, thus enabling Saneago to rely on professionals with competence, experience and motivation.

Aligned with the Company’s interests, the compensation offered to our managers is in line with market practices, although we do not yet have a formally approved compensation policy. It is important to note that the members of the Board of Directors, Statutory Audit Committee and Fiscal Council do not receive bonus or profit sharing.

The overall annual compensation amount paid to the members of the Board of Directors, Statutory Audit Committee, Fiscal Council and Executive Board for fiscal year 2023 was approved at the Shareholders’ Meeting, as provided for in the Bylaws.

The difference between the highest and lowest remuneration is 4.7 times, excluding the highest salary. From 2022 to 2023, employee salaries were adjusted according to a collective bargaining agreement, while executive salaries underwent a recomposition after periods without adjustment. The salary revisions were 3.7% and 9.9%, respectively.



Technical visit to Jataí with the vice-governor - Saneago collection.

ETHICS AND INTEGRITY

GRI 2-24, 2-26, 2-27, 3-3 on the topic of Ethics and integrity

The Code of Conduct and Integrity and the various policies related to it guide the behavior of employees and reinforce the environment of integrity at all hierarchical levels, ranging from interns and apprentices to business partners and Senior Management.

The document also lists examples of unethical, unlawful or non-compliant conduct, such as situations in which employees act for their own benefit to the detriment of the Company's interests, whether in the performance of their internal duties or in external acts, in labor, commercial and business relations.

The Ethics Committee is responsible for investigating minor and moderate employee misconduct. It also has the duty to disseminate and consolidate ethical and professional conduct principles, in accordance with the Personnel Disciplinary Rules, a document that defines the application of disciplinary measures. With regard

to contractors, unlawful or unethical conduct is dealt with by means of an Administrative Process to Investigate Liability (PAAR, in Portuguese), which is investigated by a committee set up for this purpose.

In order to maintain an environment of integrity and wide dissemination of the Code of Conduct, Saneago conducts annual training, in accordance with the State-Owned Companies Law (Law 13,303/16). In 2023, the course was held asynchronously, from October to December, for all our employees, as well as for Board members, Executive Officers, interns, young apprentices, service providers and contractors.

Comprising 24 short videos in Distance Learning format, the training covered topics concerning the expected rules of conduct, whistleblowing channels, violations and an inaugural video with messages from the CEO and the Chief Corporate Governance Officer.

2023 Training on the Code of Conduct:

5,359
certificates issued in the annual training
on the Code of Conduct and Integrity

97.80%
of employees trained

535
contractors completed the training



Mauro Borges Dam - Saneago collection.

Policies and regulations

Saneago has a robust framework of policies and regulations that reinforces the ethics and integrity environment and permeates its actions, protecting the Company's image and reputation.

One of these policies is the [Related-Party Transaction](#) Policy. It requires that every negotiation agreement involving Saneago must be entered into in full compliance with the law and best governance

practices, preserving the balance between the parties and always observing the fundamentals of competitiveness, compliance, transparency, equity and the arm's length principle. This policy rejects any transfers of resources, services or obligations between related parties that would constitute a conflict of interest, regardless of whether or not a consideration is charged.



To check all the integrity policies and regulations in force at Saneago, [click here](#).

Ombudsman

GRI 2-25, 3-3 on the topic of Ethics and integrity

The Ombudsman’s Office receives user comments. Saneago has an exclusive channel to receive complaints, which also receives suggestions, compliments and requests for information.

The Ombudsman’s Office is responsible for handling second-instance administrative proceedings related to complaints and other requests, undertaking to maintain ethical conduct and a commitment to professionalism, truth and moral and social values, and refraining from prejudiced, discriminatory or abusive opinions or practices.

It is the Ombudsman’s Office that first deals with admissibility, through legal mechanisms, of any breaches of conduct, respecting, pursuant to the policy of non-

retaliation, the anonymity of the whistleblower in good faith or confidentiality, when requested.

Since its implementation, the Ombudsman’s Office has aimed to facilitate the access of the population to the Company as much as possible, offering many channels for contacting the department to request information or file complaints: users can make complaints directly on Saneago’s portal; by phone at 0800 645 0117, as there is a special Ombudsman team at the Call Center; by letter; or in person at Saneago’s headquarters (Av. Fued José Sebba, 1,245 – Setor Jardim Goiás – Goiânia/GO – ZIP Code 74.805-100).

The [website](#) provides information on telephone numbers, opening hours and days of operation

of the service channels, as well as features the [Statistical Report on the Transparency Portal](#).

Supported by data, the Ombudsman’s Office notifies 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. The Ombudsman’s Office also publishes information on the intranet, using banners to provide information and guidance on its activities with regard to reports, complaints, requests, suggestions, questions and compliments, in addition to presenting to the Executive Board statistical reports that help the Company’s management.



Call Center
0800 645 0117



Letter or in person
Av. Fued José Sebba, 1.245 – Setor Jardim Goiás –
Goiânia/GO – CEP 74.805-100



Saneago’s portal
<https://www.saneago.com.br>

2023 demands

GRI 2-27

In 2023, the department recorded 9,430 reports, of which 67.5% were substantiated, up by 39.99% versus 2022, when 6,736 reports were recorded. In more complex cases, response requests are forwarded to several Company departments in order to obtain a satisfactory response. In 2023, almost 20% of the reports received required further analysis and 466 were related to “employee behavior.”

The Ombudsman’s Office is the Monitoring Authority and is responsible for managing Saneago’s Access to Information Portal. The investigations were carried out to address the 466 reports received in 2023.

For complying with the Methodology for the Assessment of Active and Passive Transparency of Mixed-Economy Publicly-Held Companies, established by the Goiás State Comptroller General, the Goiás State Audit Court (TCE, in Portuguese) and the Association of Audit Court Members of Brazil (Atricon, in Portuguese), Saneago received the Goiás Mais Transparente (More Transparent Goiás) Award in 2023 (see more in Recognition and certifications).



Goiás Transparente Award - Saneago collection.

Internal Audit

The Internal Audit Superintendency shall draw up an Annual Risk-Based Audit Plan (ABR, in Portuguese), which monitors the efficacy of internal controls and the effectiveness of our risk management.

The plan also identifies improvement opportunities, monitors compliance with the recommendations of regulatory, oversight and control agencies and verifies the parameters for preparing the financial statements. The findings are reported to Senior Management.

In 2023, 34 disciplinary investigations into significant instances of non-compliance with laws and regulations were completed. In the year, the Company finalized 34 administrative disciplinary proceedings, involving 34 occurrences, which incurred in non-monetary sanctions to individuals.

The most frequent reasons for infractions were conflict of interest, wrongdoing, moral harassment, improper use of Saneago’s assets for personal benefit, non-compliance with internal rules and laziness.

Internal controls

As Saneago prioritizes reducing costs, increasing process efficiency, identifying possible waste and seeking opportunities for improvement, internal control actions are recorded on the SAP S/4HANA platform.

Saneago’s 1 Clique (1 Click) Project, which optimizes organizational processes in various areas in electronic format, continued to evolve. In 2023, it prioritized the integration of 27 new types of documents into the system, revisions to another 35 document models in the Electronic Document Management System (GED, in Portuguese) and the treatment of the Company’s documentary liabilities of 8,550 physical archive boxes.

The Annual Risk-Based Audit Plan aims to identify improvement opportunities, oversee and analyze the Company.



Meeting with the Anápolis Regulation team - Saneago collection.

RISK MANAGEMENT

GRI 2-23, 3-3 on the topic of Risk and crisis management

When it comes to risk management, the precautionary principle stands out. This concept underlies our actions and is formally applied as part of an action plan to respond to specific risk events, mainly environmental risks with a high potential impact.

According to the Corporate Risk Management Policy, the Board of Directors must implement and oversee the established risk management and governance systems. The Compliance and Corporate Governance Sectorial Committee, at the request of the Board of Directors, should foster risk management practices, systematically monitor risk management, review the Risk Management Policy and approve the Company's risk scope and risk appetite.

Risk management in 2023



The Corporate Risk Management Policy presents, in item 8, the duties and responsibilities of those involved, namely:

8.1 – The Board of Directors shall implement and supervise the risk management and governance systems established to prevent and mitigate the main risks to which the Company is exposed.

8.2 – The Statutory Audit Committee shall assist the Board of Directors in defining guidelines and policies for the risk management process integrated with internal controls; monitoring and supervising the risk management process, as well as the application of indicators and risk mitigation strategies; and approving and monitoring the execution of the Annual Risk-Based Audit Plan.

8.3 – The Executive Board shall review and validate the scope of risk management, as well as the risk tolerance; and monitor and manage all risks within the scope outlined by monitoring key performance indicators (KPIs) and key risk indicators (KRIs).

8.4 – The Compliance and Corporate Governance Sectorial Committee, at the request of the Board of Directors, shall foster risk management practices; systematically monitor risk management, in order to guarantee its effectiveness and the fulfillment of its objectives; review the Risk Management Policy; and approve the Company’s risk management scope and risk appetite.

8.5 – The Internal Audit Superintendency shall draw up an Annual Risk-Based Audit Plan for assessing the effectiveness of internal controls and risk management; identify and point out opportunities for improvement in the internal control and risk management processes; and periodically report to the Board of Directors and administratively report to the Executive Board on the results of independent, impartial and timely assessments of the effectiveness of risk management in the Company.

8.6 – The Integrated Planning Superintendency shall carry out tasks to enable adequate risk monitoring through the preparation and reporting of indicators to the Risk Management Department.

8.7 – The Governance Superintendency, through its Risk Management Department and Compliance Department, is responsible for enforcing this policy and for drawing up the Annual Governance Plan, which includes risk management.

8.8 – The Risk Management Department shall establish a risk management methodology based on an integrated and systemic vision of the Company’s activities; advise functional and business areas on risk identification, analysis and assessment; propose and analyze, together with the functional and business areas, risk response strategies; and consolidate and communicate priority risks to the Compliance and Corporate Governance Sectorial Committee and other organizational units.

Among the performance indicators monitored by risk management, those that deviate from the tolerance limits are reported monthly to the Compliance and Corporate Governance Sectorial Committee. On a quarterly basis, the report is disclosed at a Joint Meeting (Executive Board, Board of Directors, Fiscal Council and Statutory Audit Committee).



Senac Pumping Station - Saneago collection.

Initiatives in this area cover all business fronts, classified according to the following risk categories:

I) Natural resources – rainfall, degradation, pollution, spring flows and losses, among other environmental and related matters;

II) Market and granting authority – program and concession agreements, sub-delegation of services in areas where the Company operates;

III) System expansion – planning and expansion of the Water Supply Systems (SAA, in Portuguese) and Sanitary Sewage Systems (SES, in Portuguese);

IV) System operation and maintenance – operation and operational and quality maintenance of the SAAs and SESs;

V) Financial – exposure to interest and inflation rates, foreign exchange, liquidity, investments and cash equivalents, and leverage risks, among others, except for mitigating provisions laid down in the Policy on Financial Risk and Investment Management;

VI) Management and processes – frauds and management inefficiencies, integrity, secrecy and/or availability of information; and

VII) Community and Human Resources – the safety of the Company’s premises in relation to third parties, Greenhouse Gases (GHG) emissions, employee safety, training/ education, absenteeism and inclusion, among others.

The performance indicators (KPIs) related to each risk event have monthly parameters (targets), which generate a basis for comparing the Company’s progress, as well as action plans that are drawn up with timetables divided into the months of the year.

Technical references
Any identified risks are managed based on technical references, such as the NBR 31000 standard and the COSO ERM 2017 methodology.

These references are adopted at different stages of the Company’s processes, ranging from understanding the context, such as defining the external and internal parameters to be taken into account when managing risks, to the documentation process (recording and reporting), which improves the quality of the dialogue with related parties and supports Senior Management and supervisory bodies in fulfilling their responsibilities.

It is also worth highlighting the risk identification and risk treatment stages. The former refers to searching for, recognizing and describing risks by identifying risk sources, events, causes and potential consequences. The latter involves the implementation of more appropriate responses to the risks.

Risks should be periodically reassessed at least every year. In order to externally assess the effectiveness of management, risk-based audits are carried out by the General Comptroller of the State of Goiás (CGE, in Portuguese), pursuant to State Decree 9,406/2019.

Data security

In 2023, the Data Protection Officer (DPO) worked to ensure that Saneago complies with the Brazilian Data Protection Act (Law 13,709/2018 or LGPD, in Portuguese) and the Company's Personal Data Privacy Policy.

During the year, Saneago continued the work started in 2022 to update normative documents, access guidelines and management of access profiles to systems and computer resources. Saneago implemented several security solutions for workstations, email and dedicated servers in early 2023: it installed antivirus, antispam and web application firewall (WAF) systems, enabling management to monitor devices using vulnerability management and security event management tools.



Saneago's portal.



Interactive
summary

RELATIONSHIP MANAGEMENT

- 49 Stakeholders
- 51 Employees
- 60 Customers
- 63 Suppliers
- 64 Granting Authority
- 65 Society

4



STAKEHOLDERS

GRI 2-29

Identifying our stakeholders is an ongoing process of understanding the players linked to the sanitation sector who have an interest in and can affect or be affected by any decision, activity or result, especially those involved in water supply and sewage treatment.

During negotiations with any stakeholders, Stakeholder Agreements must be executed in accordance with the law and best governance practices. They should lay down obligations without favoring any of the parties to a deal; establish conditions characteristic of operations between isolated companies; and proper compensatory payment, always complying with the principles of competitiveness, compliance, transparency, equity and commutative property.



Portelândia - Saneago collection.

Stakeholders	Main expectations	What we do
Shareholders and Board of Directors	<ul style="list-style-type: none"> • Economic and financial balance; • Unrivalled reputation; • Promotion of public health; • Customer base increase; • Excellent-quality products and services; • Water security; • Customer satisfaction; • Achievement of goals and adherence to guidelines. 	At shareholders' meetings and Board of Directors' meetings, we pass on the most important information about our business, such as productivity, growth, and efficiency, among other factors that directly impact on the return on capital invested by shareholders and investors.
Workforce ¹	<ul style="list-style-type: none"> • Professional appreciation; • Job stability; • Personal development; • Recognition; • Capacity building. 	<p>We have an active and open relationship with labor unions, offering their representatives opportunities to dialog with Senior Management.</p> <p>We maintain a permanent relationship with associations, especially environmental and neighborhood associations.</p> <p>We continually invest in personal and professional development programs, so that we have a skilled and up-to-date workforce.</p>
Granting Authority (municipalities and state government)	<ul style="list-style-type: none"> • Contract performance; • Expanded service coverage; • Promotion of public health. 	<p>Our relationship with municipal governments to operate Water Supply and Sanitary Sewage systems is governed by agreements executed between the parties.</p> <p>Considering that the state of Goiás is Saneago's majority shareholder and the provision of water and sewage are essential services, we seek to align the Company's business plan to that of the state.</p>
Customers, markets and peers	<ul style="list-style-type: none"> • Product and service quality; • Regular supply; • Social and environmental initiatives. 	<p>We disseminate information through communication channels and align our conduct and guidelines, respecting consumers' rights and providing an adequate service.</p> <p>We analyze initiatives and projects developed by sector peers and work to ensure market satisfaction and expansion.</p>
Suppliers	<ul style="list-style-type: none"> • Procurement planning security; • Full compliance with contracts; • Timely payments; • Clear supplier screening. 	We hire our suppliers in accordance with internal rules and current legislation. We always keep payments up to date and demand quality in the service they provide to us.
Society ²	<ul style="list-style-type: none"> • Adherence to legal and regulatory requirements; • Environmental education; • Promotion of social responsibility; • Environmental protection incentive; • Ethical and harmonious relationships; • Affordable products and services; • Excellent-quality products and services. 	<p>We seek to always ensure service regularity, sustainability and robustness when dealing with control, inspection and regulatory agencies. We understand the need for joint action, holding frequent alignment meetings in accordance with laws and regulations imposed.</p> <p>Our Marketing department has a transparent relationship with the media, publicizing its initiatives and projects and being available for clarification.</p> <p>We work with educational institutions through requests and partnerships entered with colleges, schools and research centers interested in sanitation.</p>

¹Unions; employee and trade associations in general.

²Environment departments and councils; Prosecution Office; regulatory agencies; associations in general; Granting Authority; Sanitary Inspection; Ministry of Health; press; educational organizations and community in general.

EMPLOYEES

GRI 2-29

Saneago seeks to offer a diverse, safe and healthy workplace for its employees, working to ensure inclusion, integrity and ethics.

After the Voluntary Redundancy Program run in 2022, the workforce was further reduced in 2023, totaling 5,367 people at year-end, 1.05% less than in the previous year. On the other hand, efficiency increased and productivity — measured as the ratio between the number of economies (water + sewage) and the number of employees — went from 766 to 806 economies/employee.

The organization has over 1,207 outsourced workers, who perform different functions, depending on each contract object and type of relationship.

GRI 2-7 - Employee information by type of employment contract and gender

Midwest ¹	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent employees	4,750	998	5,748	4,450	974	5,424	4,407	960	5,367
Temporary employees	1	-	1	-	-	-	3	2	5
Total	4,751	998	5,749	4,450	974	5,424	4,410	962	5,372

¹ There are no employees in the South, Southeast, North and Northeast regions.

GRI 2-7 - Employee information by type of work, gender and region ²

Midwest ¹	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full-time employee	3,821	907	4,728	3,591	885	4,476	3,552	878	4,430
Part-time employee	930	91	1,021	859	89	948	858	84	942
Total	4,751	998	5,749	4,450	974	5,424	4,410	962	5,372

² There are no employees without guaranteed hours in the South, Southeast, North and Northeast regions.

GRI 2-8 - Workers who do not have an employment relationship

Employment Contract	Total
Commissioned staff at disposal	2
Individual/direct taxpayer not entitled to the government severance fund (FGTS)	15
Officer without an employment relationship	4
Intern without an employment relationship	197
Statutory at disposal	7
Civil servant under Brazilian labor laws — at disposal	2
Outsourced worker — exclusive labor ¹	980
Total	1,207



20.3%
of employed
women are in
Management and Advisory
positions, compared to
11.4% of men.

Training and capacity building

GRI 3-3 on the topic of Employee training and capacity building, 404-2

Every year, we publish an Annual Capacity Building Plan (PAC, in Portuguese) that includes the courses approved by the Collegiate Executive Board for implementation based on the topics raised by the Training and Development Department, with the participation of managers from the other offices.

Knowledge tracks

Saneago’s commitment to training covers compliance with laws, with mandatory training being offered in compliance with the Regulatory Standards set by the Ministry of Labor in Law 13.303/2016 but is not restricted to legal obligations. Saneago also offers refresher courses to update professionals on current market practices, new technologies and specific training for managers. In December 2023, the Company resumed the Managerial Knowledge Track, offering training for all managers. It expects to implement new approaches to increase adherence.

The Annual Capacity Building Plan is structured around seven lines of action:

-  Survey of Training Needs;
-  Mandatory Occupational Safety Training;
-  Managerial Knowledge Track (focused on People Management, Internal Processes and Public Management);
-  Annual People Management Event;
-  Spontaneous Demands;
-  Internal Training; and
-  Graduate Program.

Our commitment to training covers mandatory training and courses aimed at updating our professionals.

With short, more practical and specific, training courses, the Knowledge Track strategy was especially important for updating less experienced professionals, keeping our intellectual capital relevant.

The Training Program invested BRL \$1,368,516.09 to fund training and capacity building programs on topics ranging from Bidding Processes and Contracts to Risk Management and Water Rescue. This shows that we have been working hard to improve our employees' skills:

in 2023, we reached 19.32 hours of training per employee, falling short of the ambitious target of delivering 24 hours of training to all employees. However, 99.20% of our employees received training in the period.

For 2024, we have resumed our goal of achieving 24 hours of training per employee.

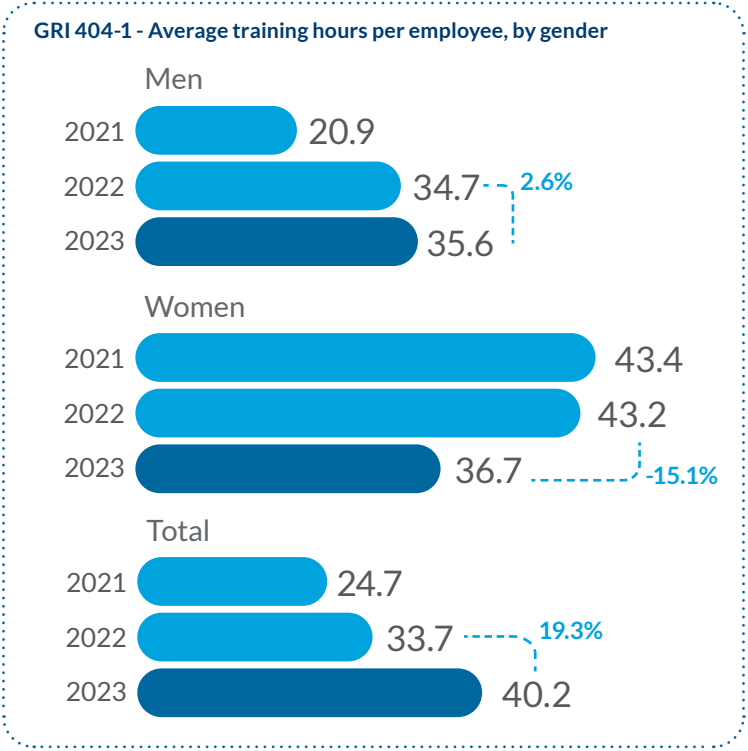
Training activities are monitored based on planning, which involves evaluating the alignment of the courses

offered; how well they meet the needs of the requesting area, so that the content is better targeted at existing gaps; and feedback via e-mails, phone calls or memos from participants on the execution of the training.

Some improvements made after feedback included the availability of a platform for broadcasting asynchronous training, on the internet rather than on the intranet. Therefore, Saneago has been able to broaden the target audience for training (interns, apprentices, suppliers, etc.) and to make courses more flexible.



Annual Managers' Meeting - Saneago collection.



Performance evaluation

GRI 2-18

The results of education initiatives are monitored monthly through Annual Workforce Capacity Building Index, a quantitative measure that sets a target number of training hours to be completed by the staff – the target for 2024 is 24 hours per employee. This index is part of the group of strategic indicators that is reported to Senior Management.

The following table shows the percentage distribution of employees who received regular performance and career development evaluations, according to their category and gender:

GRI 404-3 - Performance evaluation per category

Employees	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Manager	9%	2%	11%	9%	3%	12%	9%	3%	12%
Non-manager	74%	15%	89%	73%	15%	88%	73%	15%	88%
Total	83%	17%	100%	82%	18%	100%	82%	18%	100%

Senior Management is evaluated based on the Senior Management Evaluation Policy, designed to measure the contribution of the management bodies and their individual members to achieving the Company’s goals. This policy aims to ensure that the annual performance evaluation results guide the executive and management development planning,

fostering improvement actions, with continuous and permanent processes, impacting the Company’s results.

The independence and fairness of the evaluation process should preferably be conducted by an external consulting firm. After being reviewed by the Compliance and Corporate Governance Sectorial

Committee, the final report must be submitted to the Board of Directors in the first quarter of each year, including the performance evaluation, a comparison between expected and actual results, and the main strengths, opportunities for improvement and recommendations for the development of each body assessed.

The results of education initiatives are monitored through Annual Workforce Capacity Building Index.

Benefits

Currently, Saneago sponsors two Pension Benefits Plans managed by the Saneago Employees' Pension Plan Foundation (Prevsan, in Portuguese):

- (i) Pension Benefits Plan 001, offered by Prevsan, under the defined benefit model; and
- (ii) Pension Benefits Plan 002, offered by Prevsan, under the defined contribution model.

Both plans cater to employees, managers, officers and Board members who hold elected office; they grant beneficiaries retirement benefits based on age or disability, death pension or death benefit.

The increase in life expectancy and the reduction in the return on investments may increase the cost of Prevsan's Pension Benefits Plan 001, to the extent that they deviate from the assumptions used in the actuarial calculation. In the event of any deficits in the sponsored benefits plan, Saneago may have to contribute resources to make up for such shortfalls.

Diversity and inclusion

The Gender and Race Equity and Diversity Internal Policy was approved by Senior Management in March 2023. With the incentive of the Women & Diversity, and the Sustainability Committees, the new policy aims to encourage belonging and raise awareness among employees of the importance of gender and race equity.

As a government-owned corporation, Saneago faces difficulties in including minority groups as it must hire its employees through competitive civil-service examinations. Nevertheless, there are women in leadership positions, although there are few women in operational positions.

Persons with disabilities

In 2023, we welcomed 16 people with disabilities (PcD, in Portuguese) to work in administrative positions, of whom one was directly hired by Saneago and 15 are employees of the Goiás State Association of People with Physical Disabilities (ADFEGO, in Portuguese) who work at Saneago. In 2023, the Company had 222 employees with disabilities or rehabilitated.

ADFEGO is Saneago's partner in the implementation of this recruitment initiative and received an investment of BRL 2,963,247.18 in 2023. These professionals are followed up by our Work Committee, which proposes the implementation of physical and/or social accommodations to meet their specific needs.



Blue November - Saneago collection.

Health and safety

GRI 3-3 on the of topic Health and safety of employees and contractors, GRI 403-1, 403-2, 403-3, 403-7

Staff integrity and ability to work is an undisputed value for Saneago. As a result, the Company seeks to continuously invest in training and systems to minimize the risks of occupational accidents and illnesses.

The approach to preventing or mitigating significant impacts on occupational health and safety is intrinsically linked to operations, products and services, as well as business relationships, since the Company uses processes and substances that can pose risks to the health and safety of workers, customers and communities in general.



Pink October - Caesão Headquarters - Saneago collection.

The approach involves:



Hazard identification and risk assessment, with a detailed assessment of the risks associated with each stage of the process of treated water supply and sanitary sewage treatment through the stages that make up the Risk Management Program (PGR, in Portuguese);



Implementation of adequate controls, which can include the installation of safety equipment, the implementation of safe operating procedures and the use of advanced technologies to minimize exposure to hazards, i.e., risks;



Training and awareness-raising activities; and



Engagement with stakeholders, an internal responsibility that represents a concern shared by customers, suppliers, regulatory authorities and local communities.

Demands are met by cross-functional, decentralized and autonomous Occupational Health and Safety (OHS) teams. These professionals are available in all regional departments and at strategic points in the Goiânia Metropolitan Region. The complete team is composed of:

- 38 Occupational safety technicians
- 3 Safety engineers
- 4 Occupational health physicians
- 2 Nurses
- 1 Occupational health licensed practical nurse
- 1 Nursing assistant

Each Saneago Regional Service Unit has at least one technician of the Specialized Occupational Medicine and Safety Engineering Services (SESMT, in Portuguese) to follow up, monitor and inspect day-to-day operational activities on site. It is incumbent on them to observe the best practices to prevent occupational accidents and diseases, standardized and monitored by the Compliance Committee, seeking to identify new hazards in technical inspections and propose improvements with corrective actions. These professionals are also responsible for disseminating the Environmental Risk Prevention Program and reporting any non-compliance to management.

Thus, Saneago is committed to reducing the accident frequency and severity rates, which have been decreasing. During the year, Saneago recorded 108 accidents, none of which were disabling or fatal.

In compliance with current legislation, the Company offers mandatory safety training. Periodic and one-time integration training sessions for risk activities (Work at Height, Confined Spaces, Excavation, Electricity) are developed according to the Annual Plan.



GRI 403-9 - Work accidents

Information on employees	Total
Number of fatalities caused by work-related accidents	0
Rate of fatalities caused by work-related accidents	0
Number of high-consequence work-related accidents (except for fatalities) ¹	2
Rate of high-consequence work-related accidents (except for fatalities)	51
Number of recordable work-related accidents ²	108
Rate of recordable work-related accidents	8.3
Number of hours worked	12,967,620

¹ Injury with leave of at least 60 days.
² Every work-related accident must be reported.



Pink October - Caesan
Headquarters -
Saneago collection.

To face actual negative impacts, Saneago actively supervises the delivery of Personal Protective Equipment, investigates accidents and near misses, and reports them to other members of the team. The Company also advises employees and managers to reflect on undesirable behavior and periodically reports them to the Executive Board.

There were some challenges in 2023 related to the level of knowledge of employees, managers and members of the Internal Committee for Prevention of Accidents and Harassment (CIPA, in Portuguese) about their roles as agents who have a significant influence on the prevention of accidents and occupational illnesses. In this sense, the initiatives of the CIPA members were aimed at educating people to develop skills related to the perception of the occupational risks to which they are exposed and, thus,

make informed decisions, prioritizing their physical and psychological health, making Saneago a safe and healthy workplace for its own employees and contractors.

One occupational safety technician must be included in the negotiation of every external service contract before the activities begin. At this stage, the professional points out the needs with regard to the regulatory standards applicable to said contract.

Contractors are informed about health and safety management at an initial meeting, where the dynamics of management are explained. In addition, the following activities are carried out: evaluation of documentation, on-site safety inspections of activities for criticism and submission of a report to contract managers and inspectors, as well as feedback on the report until the items pointed out are remedied.

Actions in progress

The legal health and safety obligations of employees and contractors providing services to Saneago are monitored permanently.

Procedures are revised whenever necessary, in order to continuously improve processes. If an employee notices a serious and imminent risk to life and health, they can stop their activities and inform their line manager immediately. There are internal whistleblowing channels that, in these cases, advise whistleblowers to report the incident to the local SESMT. If the SESMT identifies a potential risk after investigating the incident, it will notify managers so that they can take the appropriate action and suggest the necessary improvements.

The work is carried out on several fronts, from mapping internal processes to acquisitions of Personal Protective Equipment (PPE) and Collective Protective Equipment (CPE). Among other initiatives, the Company reviews normative instructions and implements the requirements of the regulatory standards. It has also prepared a pocket primer on occupational risks to make the subject more accessible.

Saneago's Medical Assistance

Saneago's Medical Assistance (Caesan, in Portuguese) is the self-management operator of private health care plans that serve employees in the outpatient, hospital and hospital with obstetrics segments.

The operator is managed by its own corporate structure and provides health care to 17,645 beneficiaries who live throughout Goiás state through a network of almost 420 accredited service providers, in addition to agreements with other healthcare carriers.

In 2023, Caesan implemented several social initiatives, including the tetravalent H1N1 vaccination campaign, which gave 6,309 vaccines; 527 doctor's visits and 458 mammograms, as part of the Pink October campaign, which invests in the prevention and early detection of breast cancer; and other 316 doctor's visits and 720 PSA tests, as part of the Blue November campaign to raise awareness about prostate cancer.

Despertar (Awakening) Program

We take pride in our traditional *Despertar* (Awakening) Program. Developed by the Human Resources Superintendency in partnership with Despertar – Educational and Therapeutic Center, the Program offers social and educational support to employees with children or dependents with disabilities. The goal is to help them achieve balance, health and harmony in their family. The program is extended to caregivers, informing them about the best conduct in the daily care of people with disabilities.

In 2023, the program included 29 employees who participated in meetings though the Zoom platform. Throughout the year, *Despertar* had an average monthly attendance of 50 employees in person and 27 employees via videoconference.

Caesan provides health care to 17,645 beneficiaries.

CUSTOMERS

GRI 3-3 on the topic of Customer relations and satisfaction

Serving customers — end users and the granting authority — with excellence means maintaining quality and regularity, with sustainable processes that ultimately lead to universal access to sanitation services.

In this sense, it is necessary to fully manage all processes.

Saneago is focused on universal access and, in order to expand the number of customers and municipalities served, in addition to providing services with excellent quality and regularity, the goal is to achieve at least 80% in the Customer Satisfaction Index and the Granting Authority Confidence Level.

In this sense, the actual negative impacts are addressed by creating an

action plan for continuous improvement in water distribution, aimed at significantly reducing water outages, increasing water connections and guaranteeing the provision of services by outsourcing labor, seeking agility, efficiency and satisfaction.

The effectiveness of the actions focused on customer satisfaction is tracked

through feedback from representatives of the granting authority, as well as verification of compliance with the concession and program contracts. Direct relationships and feedback from stakeholders are crucial tools for effective planning, with the definition of targets and indicators to achieve universal access to sanitation services and improve the confidence level.



Customer service at Vapt Vupt branch - Saneago collection.

Customer service

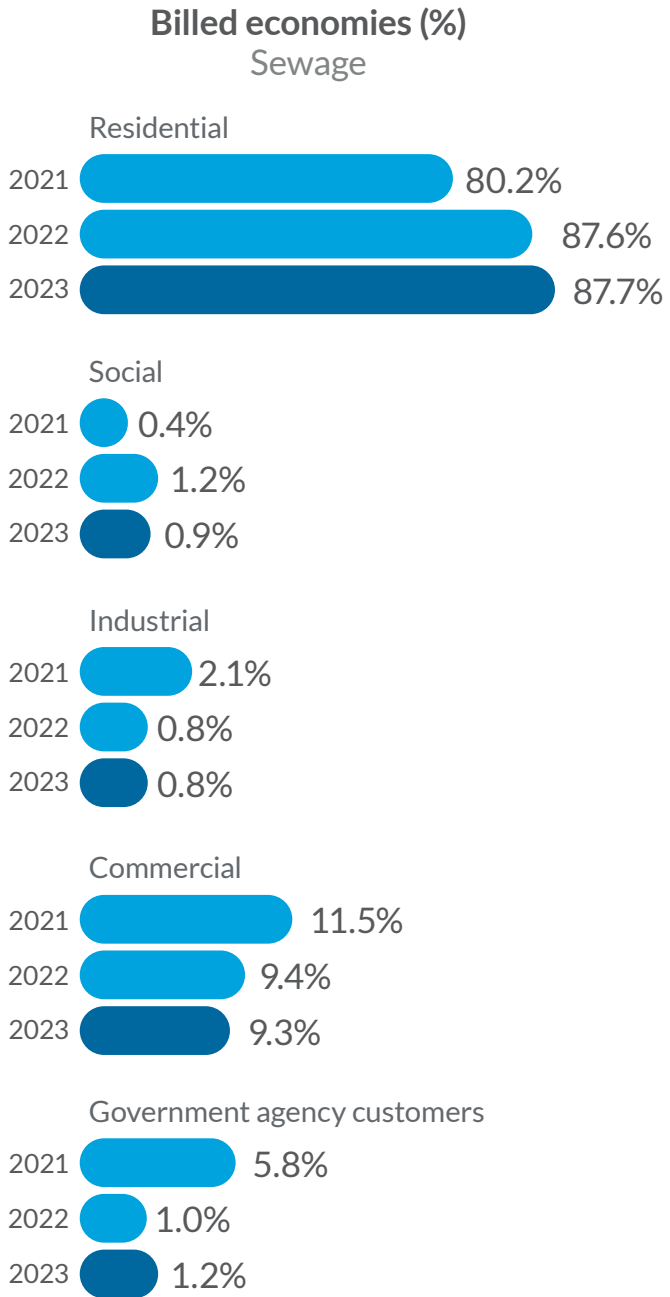
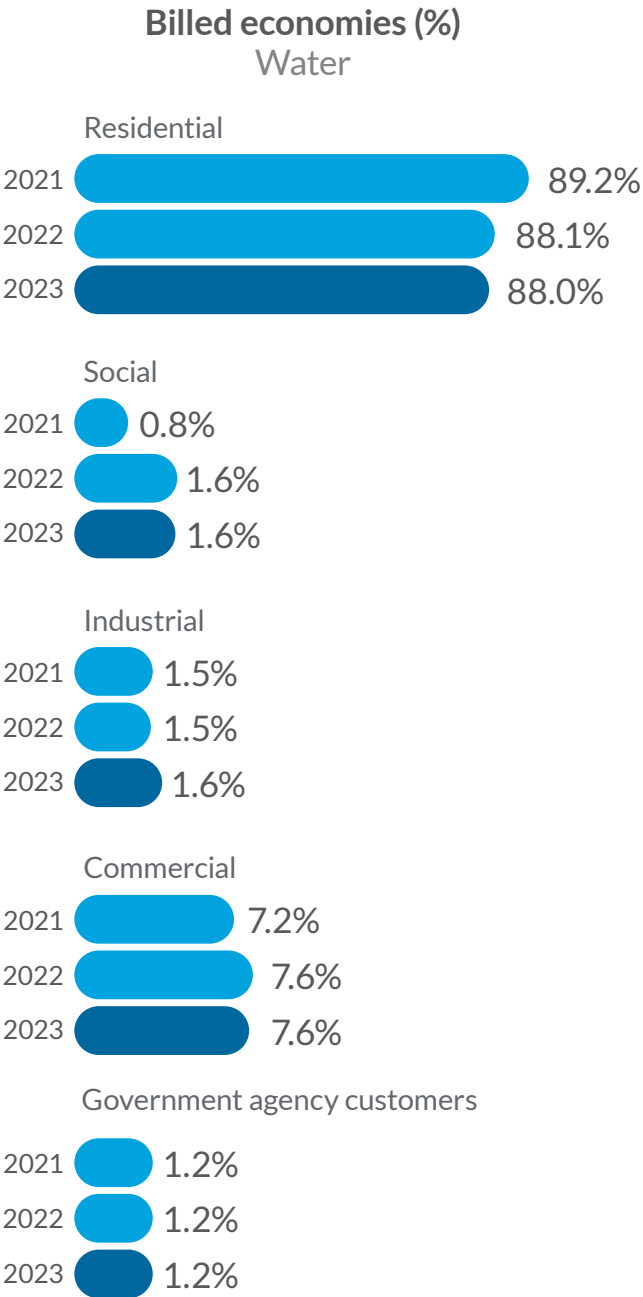
SASB IF-WU-240a.1

The residential segment accounts for the largest share of end consumers served: 88% of billed economies, in both water and sewage. However, Saneago also serves the commercial, industrial and government agency segments (including philanthropic entities, such as public hospitals, nursing homes, orphanages, shelters and other charitable and religious institutions).

Digital bill

In 2023, Saneago continued to implement measures to simplify its customers' lives. Among other initiatives, it intensified the digitization of processes and expanded email billing, which increased collection to levels well above the target set for the year and enabled the Company as a whole to reach more competitive levels.

It is worth noting that the 2023 drought was longer than the historical average, boosting collection. On the other hand, delinquency also increased and, as an action plan to reverse this indicator, the Company implemented the notorial protest of overdue bills, among other measures provided for in the Negotiation Policy under development.



The result of the Annual Satisfaction Survey was 80.95%, with emphasis on “Quality of Service” and “Response to Requests”.

Customer service channels

Communication with customers is spread across different channels. In-person service at Vapt Vupt branches (Integrated Goiás State Citizen Service) is one of them. Other channels include telephone (a 24/7 call center), mail, email and a virtual branch (available on our institutional website www.saneago.com.br), in addition to the Ombudsman office.

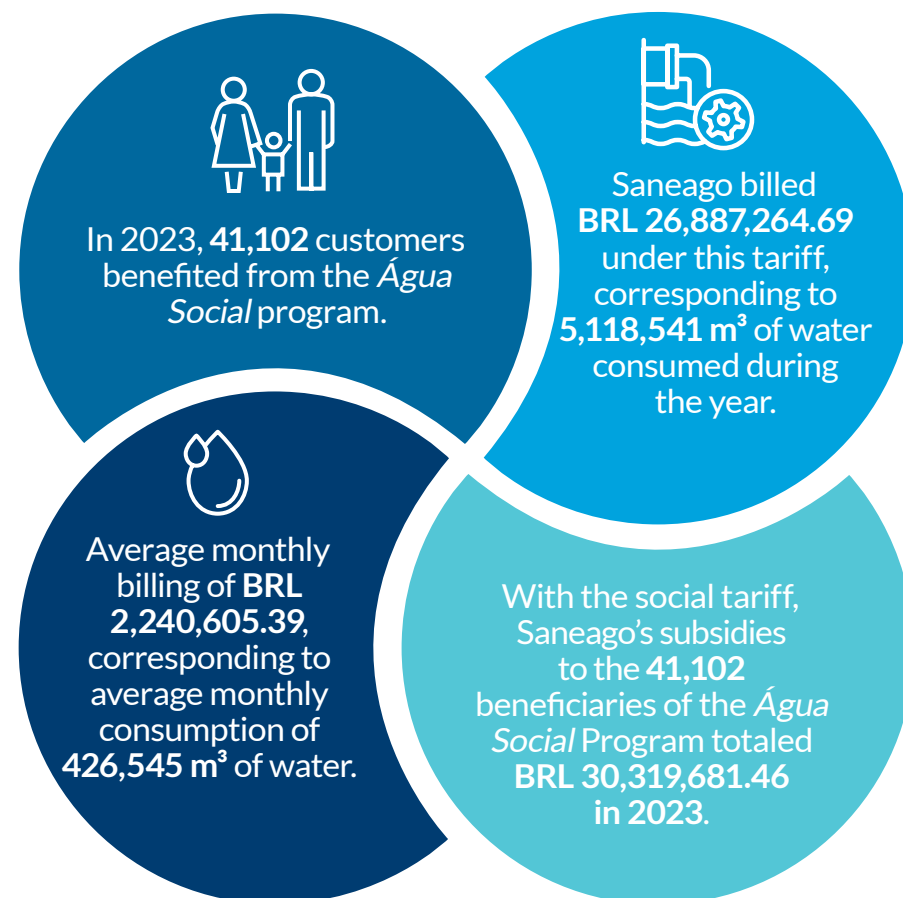
Satisfaction survey

Every year, Saneago conducts satisfaction surveys to obtain the Customer Satisfaction Index and the Granting Authority Confidence Level strategic indicators.

In 2023, Saneago’s Annual Satisfaction Survey showed an 80.95% satisfaction index. This survey seeks to determine the end customers’ perception of brand evaluation, product satisfaction, quality of service, employee behavior and response to requests. Here, we highlight the positive results in “Quality of Service”, with 83.25% satisfaction, and “Response to Requests”, with 84.35% satisfaction.

Social Residential Tariff

The Social Residential Tariff is subsidized by the other categories of our tariff structure, enabling a 50% reduction on the tariff paid by socially vulnerable citizens.



SUPPLIERS

GRI 2-6, 2-24, 2-29

For all transactions, Saneago uses its Register of Suppliers, which includes companies that manufacture and distribute hydraulic materials and products for water and sewage treatment, as well as suppliers of materials and services (facilities, surveillance, light and heavy vehicle rental and furniture maintenance).

We record different levels of mandatory information and documentation for all suppliers. When a new business partner is registered, the Company requires it to sign agreements stating that it knows and undertakes to comply with the legislation, and to provide a “Statement of Lack of Connection to Management,” attesting to be free to enter into contracts with government agencies.

The Register of Suppliers includes 17,580 companies and 1,287 individuals, totaling 18,867 suppliers. Of this total, 1,379

were registered for the first time or had their registrations updated in 2023.

Saneago works hard to continuously improve its thorough supervision of good practices. The goal is to raise compliance standards for suppliers; the Company has been inspired by large companies that already have a compliance structure and ESG practices. In 2023, technical visits were made for that purpose, seeking to connect only to suppliers who adhere to these principles.

Contract performance is currently closely monitored by the manager in charge. Non-compliance cases are recorded in the register, and these suppliers are banned from entering into new contracts.



Gyn-Apa Pipeline Conduit
- Senac Leste - Celg -
Saneago collection.

Saneago understands its role as the entity responsible for the maintenance and expansion of basic sanitation networks in Goiás. Thus, it acts in an appropriate, efficient, safe and sustainable manner in the provision of services and maintains an ethical, transparent, respectful and partnership-oriented relationship with the municipal public managers with whom it has contracts.

In order to prevent negative impacts arising from possible dissatisfaction of representatives of the granting authority, Saneago included an annex drawn up on the basis of the Municipal Basic Sanitation Plan in the municipalities that have program contracts and the Provider Management Plan (PGP, in Portuguese). The document establishes universal access and service quality targets to be met by the service provider throughout the term of the contract.

In other cases, we seek to reach and maintain universal access to sanitation services and our internal corporate targets, including those related to resource management and investment possibilities.

Currently, we provide regional and uniform services to all users, regardless of location, based on the 223 program/ concession contracts, all in force and due to expire on December 17, 2049, as approved by the collegiate body of the microregions of the state of Goiás in December 2023, of which 80 refer to concessions, 62 to programs and 81 to direct services.

The 10 municipalities with the highest revenue accounted for 61.62% of the total in 2023, led by Goiânia and Anápolis, which represented 36.16% and 7.24% of total revenue, respectively.



For more information on the microregions and their activities in 2023, click here.



Sanitation Microregions - Saneago collection.

Goiás society is much more than a consumer or a user for Saneago: it is a partner that vouches for the quality of the services provided.

As it takes water and sanitary sewer to people from 223 municipalities in Goiás, Saneago believes it contributes to urban development and the population's quality of life. As a result, the Company has honest relationships with different environmental and social associations, seeking to improve the service provided and maintain a dialog with regulatory agencies.

On a day-to-day basis, customers can reach the Company free of charge 24 hours a day, seven days a week, through the digital channels, the Ombudsman office and the Call Center, as well as in-person at predefined times at Vapt Vupt branches. The entire process of integrated, clear and objective communication with customers and other external stakeholders is in line with Saneago's Strategic Plan; Spokesperson, Communication and Information Disclosure Policy; and Sponsorship Policy.

Saneago maintains relationships with unions, providing space for representatives to discuss issues relevant to their category directly with Senior Management. The Company also establishes partnerships with colleges, schools and research centers interested in sanitation.

Investors can contact the Investor Relations team by clicking the "IR Contact" option in the "IR Services" field of the Company's website. It is also possible to contact the Investor Relations department by phone or direct message.



Regional Environmental Education Center (NEAR) of Santa Helena - Saneago collection.

Social projects

GRI 413-1

In 2023, Saneago developed social projects that benefited almost 600,000 people in several cities of the state. The work is aimed at children, young people and adults who are beneficiaries of the water supply and sewage works. Therefore, the Company is present in schools, social institutions, neighborhood associations and communities in general.

In these places, we get closer to the community through various tools: awareness-raising talks, training for socio-environmental multipliers, educational workshops, recreational activities and community events. In all cases, our social teams talk about the importance of the conscious use of water and the correct use of the sewage collection system. The population is also educated on how water meters work; how to identify leaks in the property; how to clean water tanks and grease traps; the sustainability of sanitation

systems; environmental preservation; the importance of public participation; recognition of rights and duties in the exercise of citizenship; and other topics.

The projects also include meetings with representatives of institutions and leaders to ascertain the demands and plan possible solutions involving sanitation systems and home visits to residents of the areas where there are water supply and sewage collection system works, in order to get to know the local reality and provide personalized services to the beneficiaries, according to their sanitation and housing conditions.

In 2023, Saneago carried out nine social projects, which included home visits and surveys to gather information related to its projects and services and four presentations on the results of social impact assessments, through meetings

and seminars held by its Social Action Supervision. These social impact assessments also included measures to mitigate the impacts during the implementation and operation of the projects.

In the regions where the social projects are being carried out, forms are made available for the beneficiary communities to report demands and make suggestions or complaints regarding the water supply and sewage works or services.

The activities developed in the municipalities of Abadia de Goiás, Águas Lindas, Anápolis, Anicuns, Aparecida de Goiânia, Aruanã, Cavalcante, Damolândia, Goiânia, Gouvelândia, Guapó, Inhumas, Itumbiara, Jussara, Luziânia, Morrinhos, Novo Gama, Ouro Verde, Padre Bernardo, Petrolina, Piracanjuba, Taquaral and Uruana encouraged socialization and

the exchange of experiences, in addition to disseminating information on the importance of sanitation in improving the health of the population.

Raising public awareness helps protect and restore the environment by encouraging sustainable practices in the use of water, the sewage collection system, the disposal of rainwater and the correct disposal of waste.

We approached the community through the implementation of nine social projects, benefiting almost 600,000 people.

Water Production Program

The Water Production Program consists of selecting environmental projects focused on water and soil conservation; adaptation of internal roads and tracks; implementation of good agricultural and sanitary practices; conservation of existing remnants of native vegetation; and restoration, conservation and maintenance of Permanent Preservation Areas and Legal Reserves located on land belonging to farmers, to prevent the degradation of hydrographic basin through the transportation and deposition of sediment upstream of the João Leite Stream.



Virada Ambiental 2023 - Saneago collection.

Saneago conducted 26 inspections of rural properties that had entered into contracts with it, totaling BRL 234,018.63 in payments and 18 completed contracts, i.e., contracts whose environment services were carried out, inspected and paid for, in accordance with the Public Call Notice. During these inspections, awareness-raising and environmental education activities are carried out to protect water security in springs and water sources.

Faça seu Papel (Fulfill Your Role) Program

Faça Seu Papel is a traditional social and environmental program run by Saneago since 2005. It manages the solid waste generated by administrative activities, i.e., waste generated by employees in their work in several corporate spaces, such as offices, kitchenettes, kitchen, yard, bathrooms, etc.

The program's activities include waste sorting, collection, handling, packaging, transport, storage, treatment and proper disposal, all with the aim of non-generation, reduction, reuse and recycling, in compliance with the specifications and regulations of current legislation, as well as Saneago's Solid Waste Institutional Policy (PIRS, in Portuguese). In addition, the program promotes ongoing environmental education, with the

aim of improving our employees' perception of waste management.

In 2023, the program collected and sent for recycling 26,895 kilos of recyclable waste, which generated revenue of BRL 9,385.10. In addition, 1,092 light bulbs, 10 kilos of batteries and 34.5 kilos of electrical and electronic goods were sent to reverse logistics.

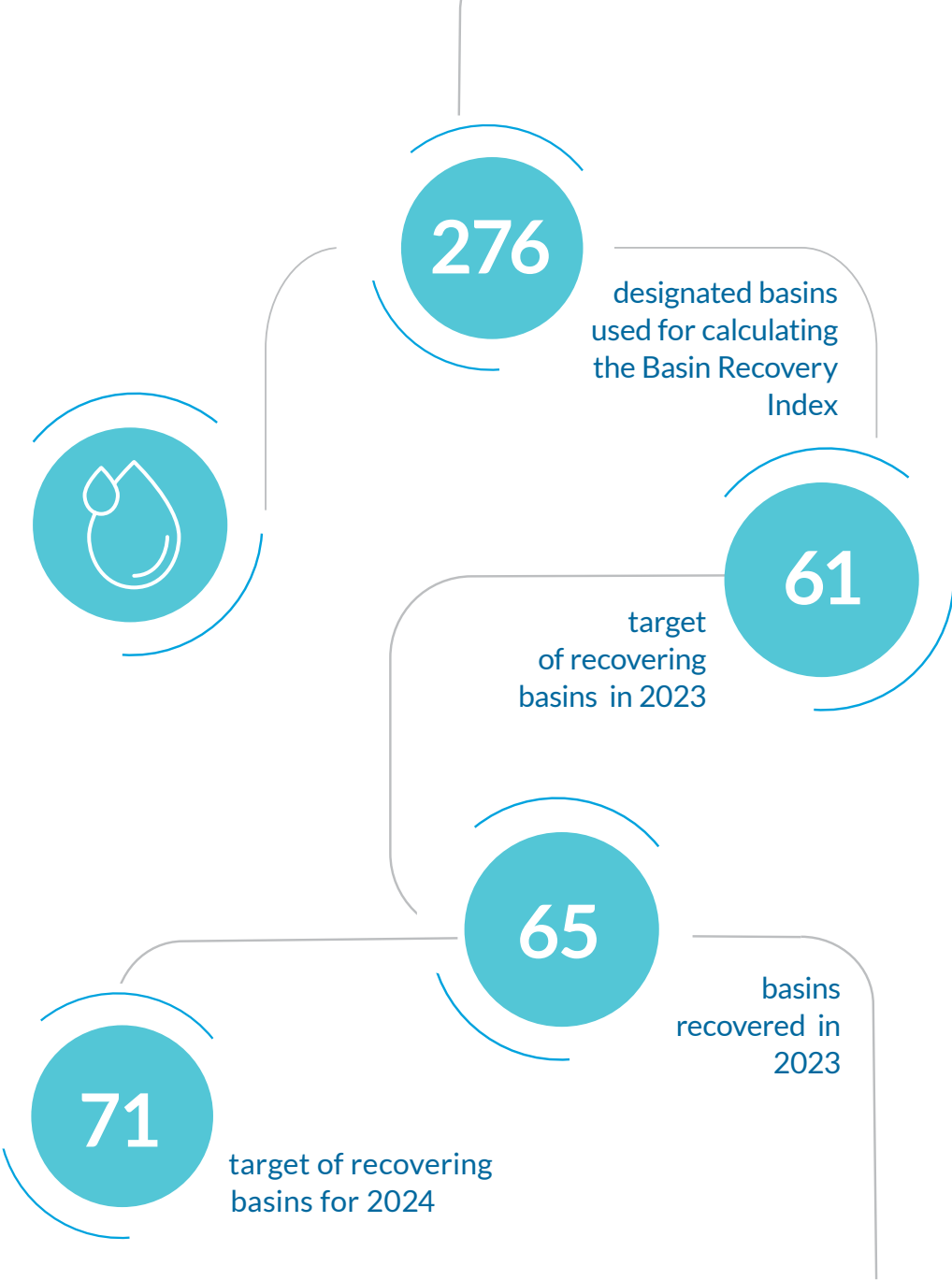
2023 Water Shortage Program

In order to maintain the operation of Saneago’s systems, in terms of hydrology and hydrogeology, the following initiatives were carried out: monitoring of surface water sources for withdrawal and effluent discharge; data gathered by the network was made available to regulatory agencies and users via the Monitoring Portal/Status Room; and compliance with conditions for concessions and negotiated allocations in Saneago’s basins of interest, under state or federal domain.

In 2023, 96 deep tube wells were drilled in 20 districts and sub-districts in the state of Goiás, through contracts entered into by the Company, and the result was 1,210 m³/h (336 L/s) of flow to reinforce and expand Saneago’s Water Supply Systems (SAA, in Portuguese).

In addition, in view of the risk of a water emergency, given the high probability that the volume of water in the bodies of water used for human supply will decrease, Saneago supports actions to protect and recover Permanent Preservation Areas (APPs, in Portuguese) of springs and stretches of water sources. The initiatives are focused on fencing, reforestation and soil conservation practices. Through these projects, Saneago invested BRL 900,259.22 in material and seedling donations in 2023.

A total of 276 basins were selected for calculating the Basin Recovery Index. Saneago reached and exceeded the target of recovering 61 basins by 2023, having recovered 65 basins. For 2024, the target is to have recovered 71.



Environmental education

Social and environmental education needs to be present in all ages, generations and social classes. It needs to take into account the risk of reduced water availability from surface or groundwater supply sources and the need to ensure the provision of water supply services in accordance with adequate quality and quantity standards. To this end, it must start from the guidelines set out in the 2024-2028 Strategic Plan and the Sustainability Policy.

Against this backdrop, Saneago's Environmental Education Centers are extremely important, as they are designed to prevent and mitigate the effects of the water crisis in public supply hydrographic basins, together with the regional centers, which offer corporate environmental education and mass communication to the population, in line with the Company's strategic guidelines. The program served 369,620 people in 2023.

Journalist Washington Novais Environmental Education Center

In 2023, more than 369,620 people participated in face-to-face corporate environmental education activities, consolidating Saneago's commitment to sustainability and the quality of life of the population, in compliance with environmental and regulatory principles.

With more than 120 environmental agents throughout the state and the support of the supervision units and the Department of Environmental Education, the program has established an internal communication network, achieving significant results. In partnership with the Regional Environmental Education Centers (NEARs, in Portuguese), the Goiânia center adopts mass communication and education strategies to ensure the systemic provision of corporate environmental education, in line with the Company's strategic guidelines and the principles of ESG, the SDGs and the UN Global Compact.

Saneago's actions show the Company's commitment to promoting corporate environmental education as an essential tool for ensuring water availability and promoting environmental sustainability for the state of Goiás, efficiently supported by the Environmental Education Supervision and the Department of Environmental Education and Social Actions, linked to the Environment and Water Resources Superintendency.

The internal education and communication networks established between the 17 regional offices and the coordinating unit, through various contact channels, stand out as an effective strategy for sharing information and experiences. This synergy contributes not only to the dissemination of good environmental practices, but also to maximizing the reach of educational actions in all the communities served by Saneago.



Olho no Óleo (Eye on the Oil) Environmental Program

The program serves customers registered as large oil waste generators in Aparecida de Goiânia, Cidade de Goiás, Itumbiara, Anápolis, Morrinhos, Goiatuba, Santa Helena de Goiás, Inhumas and São Luís de Montes Belos.

In 2023, the program recorded 269 interactions, collected 11,545.29 liters of used cooking oil and granted BRL 5,772.64 in credits.



Interactive
summary

ENVIRONMENT

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ENVIRONMENTAL PROTECTION

As we are convinced that attention to the environment is directly related to the availability and quality of water, we have included ESG pillars in our Strategic Plan's indicator matrix.

Therefore, in 2023, we decided to include all the predefined indicators in our work plans, so that we can closely monitor the initiatives and act quickly.

Saneago is also working on environmental compliance procedures to implement, operate and decommission water supply and sanitary sewer systems, in compliance with the legislation.

Impact situations

During construction work, Saneago has identified stages that may be related to possible environmental impacts, namely:

- **Surface water abstraction** – compromising biodiversity (fauna and/or flora) and the riparian forest, promoting siltation and changes in the regularization of the water source level. Saneago secures the permits and the conservation and restoration of the basin.
- **Groundwater abstraction** – compromising the water table, the quality of the water abstracted and the water balance, which can lead to soil instability.
- **Water treatment** – when coagulants, oxidizers and other chemical adjuvants are used in water treatment, waste is produced at the treatment outlet, requiring the installation of a Waste Treatment Unit. The Company has a department that manages the waste from the WTPs and STPs and is responsible for the Institutional Solid Waste Policy.
- **Buildings, reservoirs and water and sewer mains** – can cause soil instability.
- **Effluent collection** – overflow can cause environmental, social and public health damage.
- **Treatment and discharge into the receiving body** – due to the characteristics of the effluent to be treated or the type of treatment applied, the effluent discharged into the receiving body may not comply with the legislation after the mixing zone.

The approach used to identify water-related impacts is the critical analysis of the monitoring of the quality of raw water (abstraction and receiving body) and treated water, based on the Ministry of Health's drinking water legislation and the legal guidelines issued by the National Environment Council (Conama, in Portuguese), which meet both the specifications of the analytical parameters and the minimum frequency requirement.

Water-related impacts are investigated, and corrective actions and/or preventive actions are implemented to minimize or end the incident.

Responsibility guidelines

In 2023, Saneago applied the Sustainability Policy in its 2023-2027 Integrated Plan, with special attention to the management of water resources.

Our strategic guidelines included the prevention and mitigation of environmental risks, damages and impacts arising from our direct and indirect activities. In addition, we seek to foster the adoption of sustainable practices at construction works, projects and solutions, grounded on the rational and economic use of natural resources and on energy efficiency, with the use of renewable and clean energy sources.

We also encourage the use of clean technologies with lower environmental impact and adopt sustainability targets and indicators, enabling the management of environmental risks.

Furthermore, we embrace the principles of the Public Administration’s Environmental Agenda (A3P), in particular the rational use of natural resources in our internal activities.

Among the strategic guidelines of Saneago, one can notice the prevention and mitigation of risks, damages and environmental impacts resulting from the direct and indirect activities developed by the Company. Also, there is encouragement for the use of clean technologies with lower environmental impact.



Goiás Sustentável Award - Semad - Saneago collection.



RECOVERY OF SPRINGS AND WATER SOURCES

GRI 304-3

We constantly monitor the level of the water sources and reservoirs we operate, as these are essential assets for ensuring water abstraction. At year-end 2023, the ratio of the number of river basins with ongoing environmental recovery actions to the total number of basins, called Basin Recovery Indicator, closed at 23.55%, with works carried out in 65 basins.

Hydrological monitoring of the supply basins through hydrometric stations makes it possible to identify the water availability trends in the water sources, draw up reports and make hydrological diagnoses of the basins before, during and after environmental conservation and recovery actions.

We are particularly concerned about reservoir levels during dry months, when

there is a risk of uncontrolled introduction of exotic plants and invasive species, pests and pathogens into the water. That is why we prepare studies to face the threats to local biodiversity and to comply with oversight agencies' requirements.

Our main environmental preservation initiative is a project supported by the CAIXA Socio-Environmental Fund (FSA CAIXA) to recover springs and regenerate Permanent Preservation Areas (APP, in Portuguese) in the sub-basin of Meia Ponte Stream, is our main conservation initiative, ensuring water supply in the Goiânia Metropolitan Area. Additionally, we produce more than 65,5000 seedlings of native species per year in our own nursing. Part of the specimens go to recovery projects that protect springs by using native vegetation as living fences; as

well as stretches of riparian forest and treatment plants.

In 2023, the Company invested BRL 1,318,093.54 in the recovery of 111 springs and stretches of riparian forest and in soil conservation, through the provision of 31,056 liters of diesel oil for the construction of 21 containment basins and 49 contour lines. The initiatives were carried out in several rural properties, located in 51 municipalities in Goiás state.

Restored areas totaled 1,738,966 sqm in several municipalities in the state. Projects are conducted together with Goiás State Technical Assistance, Rural Extension and Agriculture and Livestock Research Agency (Emater), the Public Prosecutor's Office, local governments and rural producers.



The Basin Recovery Indicator (IRB) closed at **23.55%**, with work carried out in **65 basins**.



We produce more than **65,500** seedlings of **native species** per year. in our own nursing.



BRL 1,318,093.54 were invested in the recovery of **111 springs** and stretches of riparian forest.



21 containment basins and **49 contour lines** were constructed in **51 municipalities in Goiás State**.



1,738,966 sqm were restored in several municipalities in the state, together with local governments, rural producers, Emater and the Prosecutor's Office.

GRI 304-3 - Habitats protected or restored¹

Location	Area	Location	Area
Aragoiânia	7,511.1 sqm	Nerópolis	50,700.0 sqm
Bom Jardim	110,066.7 sqm	Niquelândia	80,166.7 sqm
Formoso	72,222.2 sqm	Ouvidor	8,377.8 sqm
Goiandira	78,000.0 sqm	Palestina de Goiás	8,666.7 sqm
Goianésia	171,166.7 sqm	Pontalina	98,944.4 sqm
Goiás	107,177.8 sqm	Professor Jamil	214,500.0 sqm
Guapó	1,444.4 sqm	Rubiataba	105,877.8 sqm
Iporá	135,922.2 sqm	Serranópolis	64,855.6 sqm
Jandaia	35,533.3 sqm	Uruana	113,533.3 sqm
Jaraguá	43,333.3 sqm	Taquaral	209,877.8 sqm
Porangatu	21,088.9 sqm		
Overall total		1,738,966.7 sqm (173.9 hectares)	

¹ Calculated based on the reference established by P-GCM/SUMAB, for measuring the area for fencing off water sources (estimated figures).

Water security in the Piancó basin

The maintenance of the Ribeirão Piancó basin, where we have a WTP, is of direct interest to us, as the Piancó river supplies more than 80% of the urban population of Anápolis.

In this region, with 15,400-hectare rural and urban areas, three problems were identified in 2022: some environmental liabilities, water quality problems and conflict over water use with rural producers. In partnership with The Nature Conservancy (TNC), a global environmental conservation organization dedicated to the preservation of land and water, and Ambev, Saneago enabled the implementation plan of the Basins & Forests Project, to ensure water security in the Piancó and das Antas river basins.

In partnership with The Nature Conservancy (TNC), a global environmental conservation organization dedicated to the preservation of land and water, and Ambev, Saneago enabled the implementation plan of the Basins & Forests Project.

WATER AND EFFLUENT MANAGEMENT

GRI 3-3 on the topic of Water and effluent management , GRI 303-2, IF-WU-440a.1

In the Sustainability Policy, Saneago undertakes to guarantee eco-efficiency in the use of resources and adopt socio and environmental operational criteria. We are also committed to purchasing goods using sustainable procurement criteria and selecting suppliers that adopt a social and environmental responsibility policy or action in the production and distribution of its products or services, and that preferably work with certified products and reverse logistics.

Water abstraction and treatment services for public supply are responsibly provided (through authorized permits). The federal government, the states, the Federal District and the municipalities are jointly responsible for protecting water sources as laid down in the Brazilian Federal Constitution; however, Saneago supports and develops actions to recover water sources in the various municipalities where it operates.

Dam spilling - Saneago collection.



Even though it is a mere user, Saneago has always actively developed environmental actions together with the local community and partners to recover and preserve vegetation and soil to avoid further degradation and water scarcity.

Degradation can occur due to deforestation in the river basin area and degradation in environmental protection areas, as well as the use of agrochemicals in crops that may contaminate the soil, the dumping of liquid effluents into the water body, inadequate domestic sewage and other situations caused by several local players.

We are looking to expand our partnerships and implement innovations in the reuse of sludge. As for greenhouse gas emissions, with inventory data at hand, we reaffirm our commitment to sustainability and maturity in relation to the actions necessary to mitigate environmental liabilities, improve operational processes and anticipate environmental and regulatory risks, in addition to incorporating technology innovation and enhancing our image with stakeholders.

The internal management of water resources is the responsibility of our Water Resources Monitoring Network, which is made up of many departments of the Company and monitors the quantity and quality of surface and groundwater sources, as well as the water bodies receiving the treated effluent.

In each municipality where critical basins are located, the Company tracks the effectiveness of its measures in projects and proposals for the recovery of springs, according to the severity of water scarcity during drought

periods. Saneago also carries out on-site inspections and prepares executive reports; however, there are not enough parameters to ensure process effectiveness at the moment.

In 2023, Saneago produced 412,282,000 m³ of water, a direct outcome of investments in the operation and capacity expansion made throughout the year. As a result, millions of people in Goiás state were supplied with treated water and had access to adequate sanitary sewage.

Two negotiated water allocation agreements help mitigate the negative impacts of water scarcity in water-stressed regions. Entered into with two river basin committees and validated by the Goiás State Council of Water Resources, the agreements refer to the Goiânia Metropolitan Area, where we work with the Meia Ponte River Basin Committee and the State Council of Water Resources to tackle the water crisis.

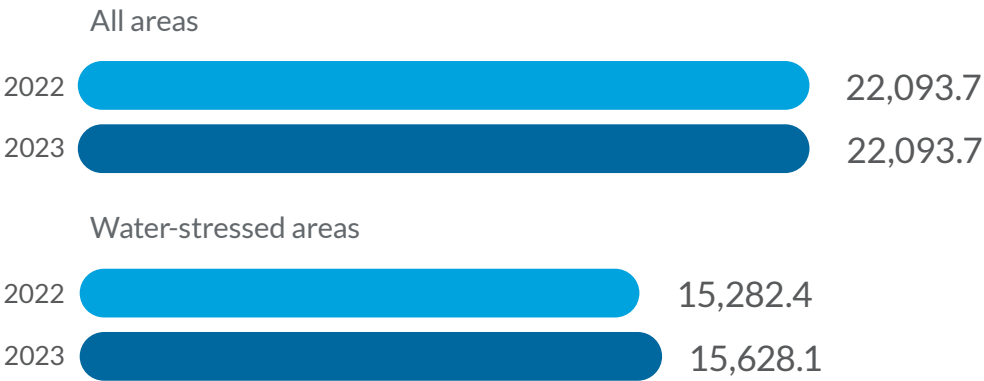
Water withdrawal (ML)

Location	2021	2022	2023
Total water withdrawal	393,032.8	402,978.8	433,912.9
Surface water	322,404.8	325,688.0	352260.4
Groundwater	70,628.0	73,890.0	81652.5
Third-party water (public supply)	-	3400.8	
Withdrawal from areas with water stress ¹	10,544.3	25,064.2	70,256.2
Surface water	10,133.9	19,952.4	51,784.9
Groundwater	410.4	5,111.8	18,471.3

¹ Water withdrawal in cities classified as water-stressed areas may vary each year, up or down, based on the process conducted by the Environment and Water Resources Superintendency to reassess the risk of water supply interruption. One factor that explains the increase in abstraction in water-stressed areas is the high rate of population growth in the cities served in these regions.

Water discharge (ml)^{1,3}

Freshwater (≤1000 mg/l of total dissolved solids)



¹ Water is discharged only in surface water.
² There was no discharge in water-stressed areas in 2023.
³ The data is estimated.

Sewage treatment

GRI 306-1

Saneago’s effluent stream contains raw effluents, coagulants and flocculants at the inlet (especially at the Goiânia STP) and treated effluent and waste (screened waste and STP sludge) at the outlet. Throughout the process, we treat these effluents to reduce their organic load and other pollutants that will be discharged into the water body.

There are negative impacts to consider: the use of coagulants and flocculants can introduce chemicals into the environment, causing adverse effects on aquatic life and human health if not managed properly. In addition, the waste generated during the treatment process, such as screened waste and STP sludge, needs to be treated and disposed of properly to

avoid contaminating the soil and water. The impacts of the waste produced in the water and sewage treatment plants derive from the organization’s own activities.

On the other hand, the use of STP sludge (biosolids) as a soil conditioner, as established by Conama Resolution

498/2020, promotes a sustainable cycle of resource reuse, in line with the principles of the circular economy. In addition, this practice has significant positive impacts for farmers, for the preservation of natural resources and for reducing agriculture’s environmental footprint.



ETE Pirenópolis - Saneago collection.

Raw water and treated water

The activity of sanitation companies begins by abstracting raw water, which can come from surface or underground sources, both of which require a permit for exploitation. The procedure can occur by gravity, but generally, raw water is abstracted through natural or closed open-channel flow systems, or a pumping system run by a Raw Water Pumping Station (EEAB, in Portuguese) to the treatment unit.

We control 192 surface water abstraction points and the amount of dissolved solids found in each source varies according to the rainy and dry season. The vast majority of the basins are in a constant water flow environment (lotic); therefore, Saneago uses the turbidity of the raw water abstracted and the flow rate to guide its operational and environmental actions. Raw water features and the legislation in force governing drinking water standards define the type of treatment to be applied.

Water will be conveyed by the Treated Water Pumping Station (EEAT, in Portuguese) to the reservoir centers and then distributed through the network to the customer.

By consuming treated water, the customer becomes responsible for the emission of domestic and non-domestic effluents. Effluent is only collected, treated and discharged into the receiving body according to the grant if the citizen has the concessionaire’s sewage system.

As an internal standard, we follow the Normative Instruction on Planning, Implementation and Management of the Receiving Body Monitoring Plan and the Liquid Effluent and Solid Waste Treatment Systems, grounded on the corresponding Brazilian National Environmental Board’s (Conama, in Portuguese) resolution, in addition to guiding the Evaluation of the Receiving Body’s Support Capacity.



Senac Pumping Station - Saneago collection.

Water security

GRI 3-3 on the topic of Water security

Saneago’s Sustainability Policy is designed to guarantee eco-efficiency in the use of resources, aiming at reducing the Company’s eco footprint by adopting socio and environmental criteria both in the operations and in the procurement of goods and services.

As the number of users of water sources increases, the Company calls in the supervisory bodies and works with them to carry out inspections and issue reports to formalize inspection requests in the affected water source basins.

To guarantee supply to the population and increase water security, Saneago drills deep tube wells and carries out studies to define areas suitable for groundwater abstraction, focusing on the most vulnerable municipalities during water shortages.

The transportation of biological waste and hazardous cargo is carried out in adapted vehicles, when necessary,

and the professionals involved in transportation logistics receive training in emergency response and the implementation of pollution containment procedures.

The Sustainability Committee and operational staff constantly review and improve Normative Instructions and forms, as well as hold local meetings with various partners to develop strategies and relationships to minimize impacts and promote water security.

To manage the effectiveness of the initiatives (positive impacts), the Company carries out on-site inspections, conducts diagnostic studies and monitors services to ensure the conservation of water source areas. The application of these measures increases the quantity and improves the quality of water available in the water sources.

Hydrological monitoring of the supply basins through hydrometric stations makes it possible to identify the water availability trends in the water sources, draw up reports and make hydrological diagnoses of the basins before, during and after environmental conservation and recovery actions.

Progress in water resources management is assessed according to the Basin Recovery Indicator (BRI) and the Social and Environmental Education Index (%). The latter measures the level of development of social and environmental education, an important factor in identifying the Company’s actions focused on operational processes and their positive impact on the environment.

To ensure water security and guarantee the quality of products and services, we also analyze another strategic indicator: the annual distribution water loss rate (for details, see Water [loss management](#)). The target established for this item is to reach 2027 with a loss ratio of a mere 24% at the Saneago level.

Over time, Saneago incorporated all it has learned into its operational policies and procedures — the Sustainability Committee and the operational area constantly review and improve the Normative Instructions and forms related to the subject.

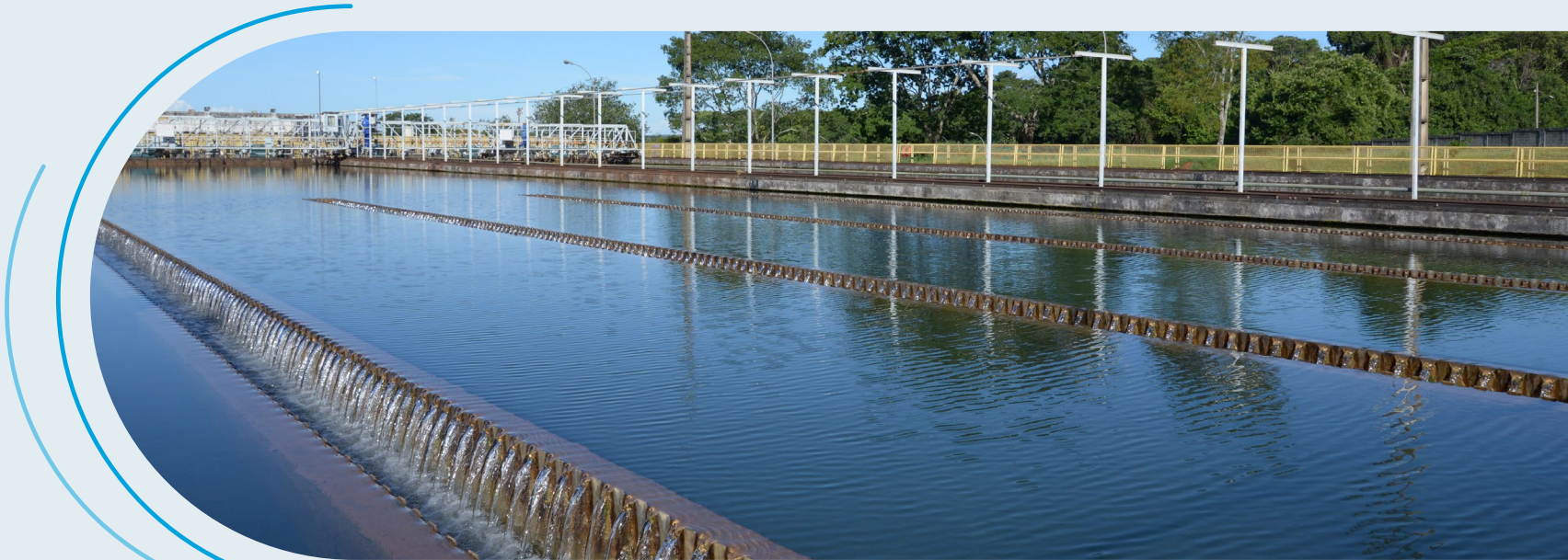
Saneago seeks to guarantee eco-efficiency in the use of resources, aiming at reducing its eco footprint.

Other basin recovery initiatives

- **Scientific expedition of Santa Maria Stream**
A stretch of about 50 km of Santa Maria Stream, water source that supplies the city of Itumbiara, was covered from the source to river mouth.
- **Virada Ambiental (Environmental Awareness Day)**
Partnership with 75 municipalities and donation of 66,300 seedlings, lectures and planting actions.
- **Ser Natureza (Be Nature) (partnership with the State Prosecution Office)**
Approximately BRL 300,000 invested in the municipalities: Goianésia, Goiás, Jussara, Niquelândia, Porangatu, Serranópolis, Uruana and Taquaral.
- **Receiving Body and Soil Conservation Project**
Project was carried out in six municipalities: Caiapônia, Jandaia, Jaraguá, Jussara, Pontalina and Serranópolis.
- **João Leite Stream Water Production Program**
Engaged 29 producers in the municipalities of Ouro Verde and Nerópolis.
- **Soil conservation**
A total of 31,056 liters of diesel were made available in 21 containment basins and 49 contour lines.

Scientific expedition of the Meia Ponte River
Action to monitor pollution levels and identify ways to recover the river responsible for half of the water supply in the Goiânia Metropolitan Area. The expedition identified points of degradation, siltation, pollution, irregular waste and sewage disposal, occupation and improper deforestation of the banks and was monitored by Saneago's Water Source Conservation team. The multidisciplinary team also took samples of the water, soil, fauna and flora to identify the conditions of the river

in the laboratory. At the same time, teams toured the riverbanks and the neighborhoods the river flows through, carrying out awareness-raising and environmental education activities. All the material observed and collected gave rise to the Meia Ponte Water Chart, the largest and most complete study ever carried out on this water source. We took part in the first stage of the expedition, during the rainy season (March), and the second stage, during the dry season (September).



Meia Ponte Water Treatment Plant - Saneago collection.

SEWAGE MANAGEMENT

In 2023 alone, we added 89,000 new sewage economies, an increase of 5.58% over 2022. As a result, 73.33% of the population now has access to sewage services, demonstrating that our persistent work has made Goiás one of the states with the best sanitation service rates in Brazil.


However, the costs to implement and operate a sewage system are high, especially in smaller towns, and achieving a good economic and financial balance continues to be a major challenge. It is also worth noting that environmental licensing for disposal into water sources is also more challenging in these locations, as effluents need to be returned at a very high purity level, since the dilution condition after dispersion is very low.

Nevertheless, our good performance in this area encourages us to set ambitious goals for the future. It is important to note that, in the Market Dimension of the 2024-2028 Strategic Plan, Saneago aims to achieve a sewage service index of 81.19% at the end of the period.

Sludge treatment

In 2023, we made significant efforts to draw up the Institutional Solid Waste Policy (PIRS, in Portuguese), a framework that aims to guide the management of all waste generated by our activities. This document is not only fully in line with the National Solid Waste Plan (Planares, in Portuguese) and its targets, but also reflects a modern approach to planning, in line with the SDGs and ESG principles. Structured around three strategic axes — Classification, Management and Integrated Solid Waste Management — the PIRS embodies Saneago's solid commitment to sustainability in all its operations.

As for specific waste generated by the Company, it is worth highlighting the environmentally appropriate treatment and disposal of sewage sludge, which is called biosolids after it is treated. In a proactive management approach, we promote the use of biosolids in the recovery of degraded soils and in agriculture. To enable this practice, we have expanded the accreditation of rural producers, carefully assessing areas where biosolids can be used.

 **89,000**
new sewer economies will be added in 2023, enabling Saneago to serve 73.33% of the population of Goiás.

In 2023, approximately 95% of the sludge we produced was properly treated and donated to properties, totaling 49,186.94 metric tons to be used in the soil, benefiting eight farms in a combined area of around 925 hectares.

Saneago will begin to implement the PIRS in 2024, with an ambitious timetable that aims to cover all the units in Goiânia and the Metropolitan Area by 2025. Afterwards, the plan will be gradually expanded to smaller cities and towns, with the goal of becoming fully operational in all the Company's units by 2033.



ENERGY EFFICIENCY

GRI 3-3 on the topic of Energy efficiency , GRI 302-4

In 2023, approximately BRL 239.6 million was spent on energy consumption (384.8 GWh), which continued to be the Company's second biggest expense, especially due to the need to pump water.

In light of this, Saneago has adopted several strategies to reduce energy costs, including migrating to the Free Energy Market (ACL, in Portuguese), transferring units from group B to group A, projects to increase voltage in order to improve tariffs, and constantly managing energy contracts.

In order to improve energy efficiency, the Company extensively monitored the performance of its pumping stations and has since modernized its pumps, retrofitting or replacing worn-out motor-pump sets or those unsuitable for the system's curve

with new and suitable high-performance ones, in an effort to increase the overall energy efficiency in pumping.

After joining the Free Energy Market, Saneago has been able to reduce costs by purchasing energy directly from generators or trading companies, including from renewable sources.

The Company tracks the effectiveness of its efforts to buy cheaper and renewable energy by monitoring cost reduction projects through energy cost control spreadsheets. As for the solar plant, data are collected by the frequency inverter, which provides reliable information on actual solar generation. The Company purchased energy for three large Consumer Units (UCs, in Portuguese) until March 2023 and another ten Consumer Units after that,

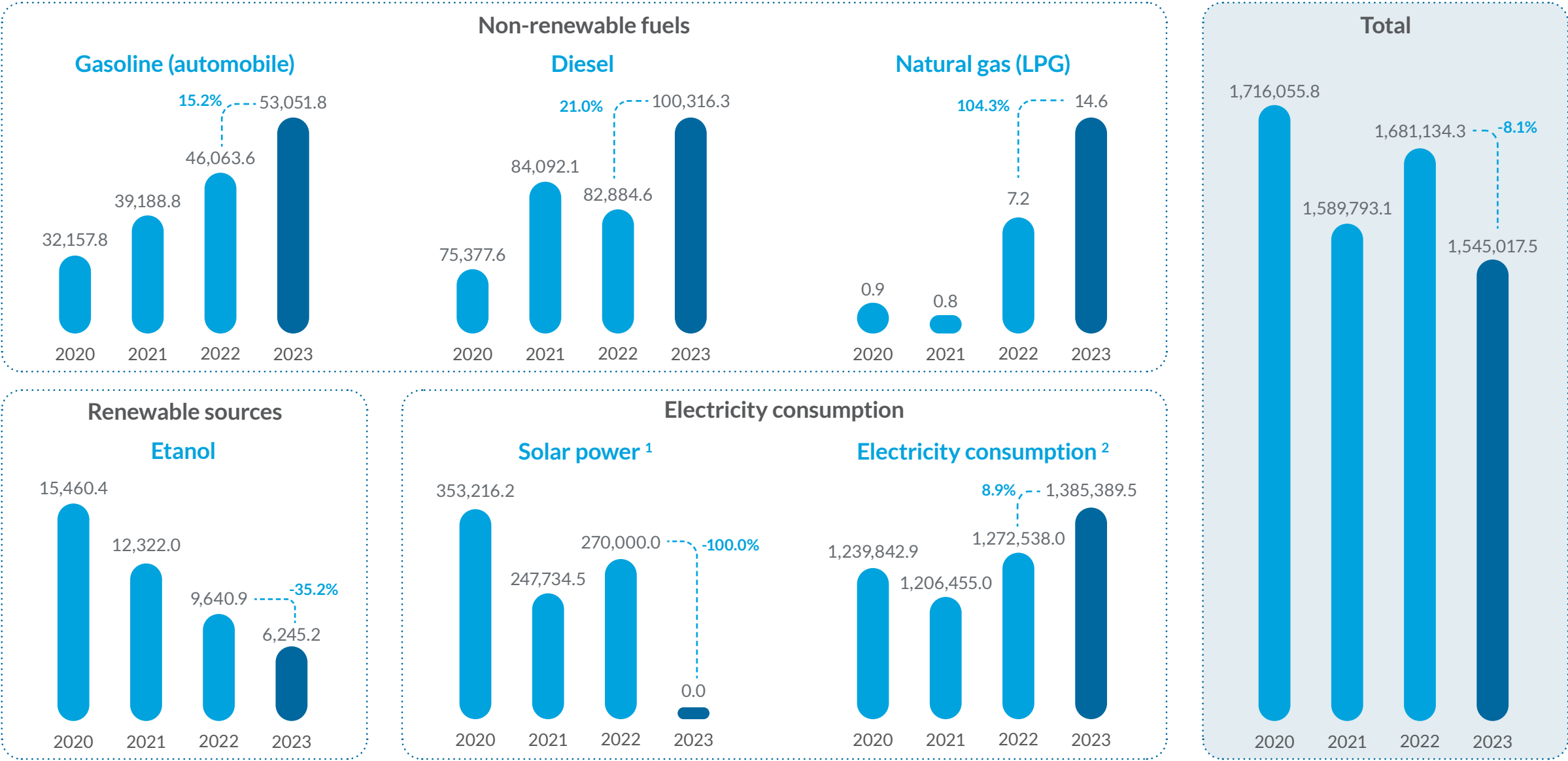
totaling 101,330,487.27 kWh from wind, solar and biomass plants, as well as Small Hydroelectric Plants (SHPs). As a result, Saneago was able to avoid the emission of 15,199.5 tCO₂, saving BRL 18,847,608.64, equivalent to a 6.2% decrease in distributor bills. This result reinforces the Company's commitment to a clean and sustainable energy matrix, in line with ESG practices.

According to Saneago's Energy Plan, the Company expects to operate 70 Consumer Units in the ACL in the coming years, which would represent about 53% of its entire consumption (in KWh), reducing total expenses by 20%-25%.



Saneago has adopted several strategies to reduce energy costs, including migrating to the Free Energy Market and constantly managing energy contracts.

GRI 302-1 / SASB IF-WU-130a.1 - Energy consumption within the organization (GJ)



¹ In 2023, there was no generation at the photovoltaic plant for operational reasons.
² No electricity was sold.



Mobile bench - Saneago collection.

System management

GRI 302-4

The management of the Water Supply Systems includes targets for the energy efficiency indicator (Total Energy Consumed/Total Water Volume Consumed), for each operational district and for the Company. Therefore, potential waste, especially from inefficient equipment, can be quickly identified and equipment replaced.

The energy efficiency project was designed based on the Efficiency Valuation Organization (EVO)'s International Protocol for Performance Measurement and Verification and was carried out in 2019. The project included the replacement of pumps and the construction of a new WTP, resulting in an improvement in the units' efficiency and generating annual savings of 6,511.62 MWh (23,411.83 GJ). Therefore, using 2019 as a base year, the efficiency decay from 2019 to 2022 is negligible since the difference in kWh/m³ remained constant.

We also implemented another efficiency project at the Raw Water Pumping Stations (EABs, in Portuguese) in the cities of Alexânia and Joviânia in 2021, which generated annual savings of 195.20 MWh (702.72 GJ). Therefore, there was a 6,706.82 MWh (24,114.55 GJ) reduction in consumption considering both projects.

IMPACTS OF CLIMATE CHANGE

GRI 201-2 / SASB IF-WU-450a.4

Saneago is mindful of the possible impacts of climate change on its activities, especially in terms of hydrology and hydrogeology. The main risk, with the potential to have a direct impact on our operations, stems from possible changes in the availability and quality of water sources, which can be caused by changes in rainfall patterns, due to either a reduction in the flow of water sources and reservoir levels following a decrease in rainfall, or the degradation and pollution of water sources and reservoirs by sediments carried by increased rainfall.

Several actions were carried out throughout the year to mitigate these impacts, including inspections in critical basins and liaison with rural producers near our reservoirs.

We have also mapped the risks of water scarcity, which could lead to lower

revenue and indirect impacts on our hydroelectric energy matrix. In the short term, the change in rainfall patterns may impact the flow of water sources and change reservoir levels, putting the population's water security and the Company's ability to supply them at risk, especially in metropolitan and/or densely populated areas.

In the long term, this change will require the Company to make improvements and increase operational efficiency, given the need to guarantee the population's supply through access to increasingly distant water sources or through raw water sources of lower quality, which will warrant more care, processes and resources during treatment.

Linhão Gyn - Apa Adutora Senac leste - Celg - Acervo Saneago.



Actions
In 2023, we continued to execute the three well-drilling contracts signed in 2022, which aim to drill 390 wells in three different lots.
The Environmental Express Project remains relevant, focusing on the connection between water availability and public health.

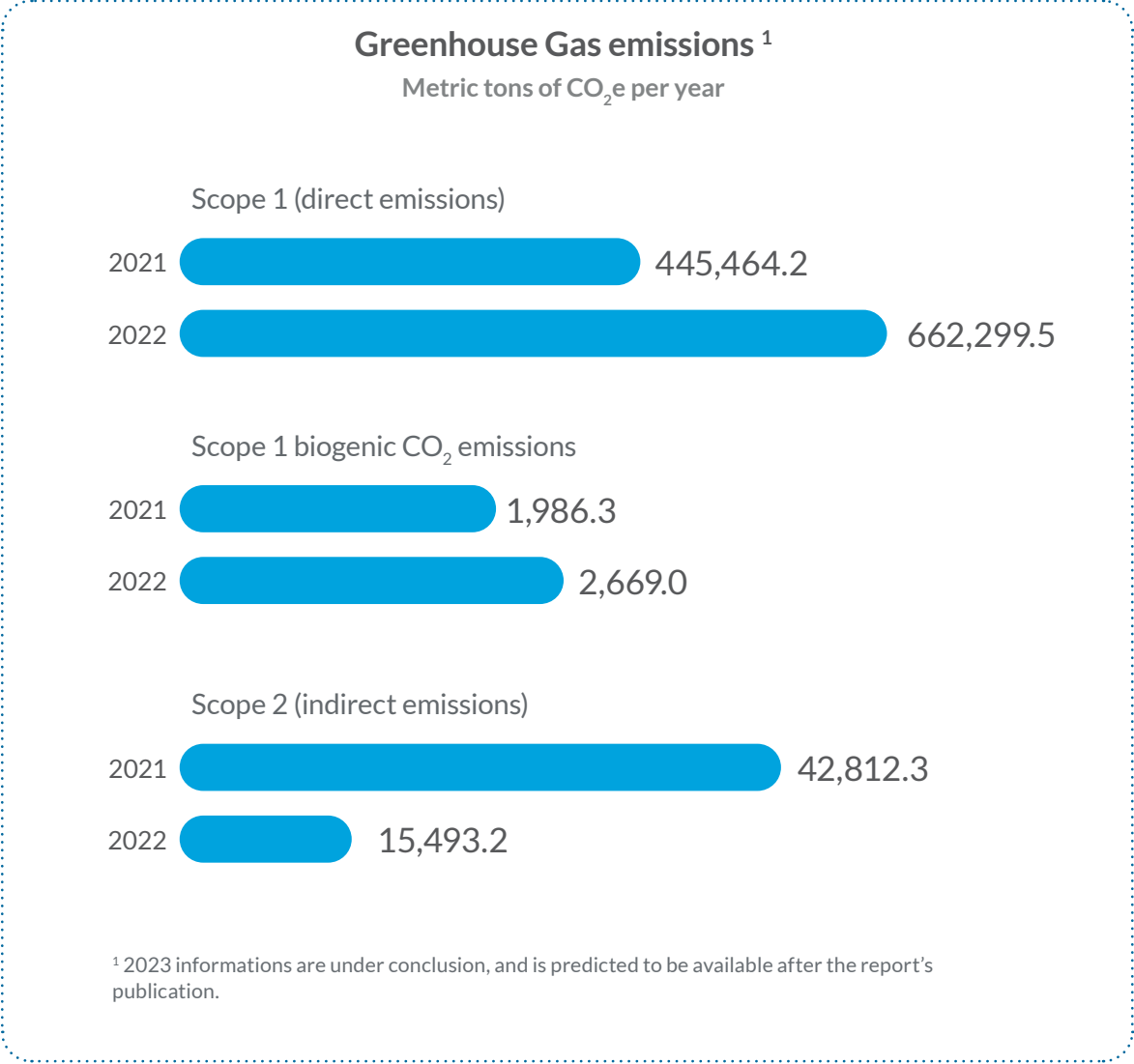
Greenhouse Gas (GHG) Inventory

GRI 305-1, 305-2

Saneago’s latest inventory of Greenhouse Gas (GHG) emissions was prepared by a specialized firm based on 2022; it was the Company’s third GHG inventory. The gases included in the calculation of the inventory were the same as in previous years: CO₂; CH₄; N₂O; HFCs; PFCs; SF₆; NF₃. In 2022, emissions totaled 683,752.45 (tCO₂e).

Through the publication of GHG inventory data, the Company reaffirms its commitment to sustainability and demonstrates maturity in relation to the actions necessary to mitigate environmental liabilities, improve operational processes and anticipate environmental and regulatory risks, in addition to incorporating technology innovation and enhancing its image with stakeholders.

The inventory, which is limited to emissions from the effluent treatment plants operated by the Company and its activities in the state of Goiás, showed that, similarly to what happens in other sanitation companies, most of Saneago’s GHG emissions come from sewage treatment processes, which account for the majority of scope 1 emissions. Scope 2, which comprises the purchase of electricity, was the second largest source of emissions at Saneago.



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6



OPERATIONAL MANAGEMENT AND EFFICIENCY

GRI 3-3 on the topic of Operational efficiency and loss management

In our Integrated Plan, guaranteeing the quality of products (treated water and treated effluent) and services provided to ensure excellent compliance with internal indicators is a clear commitment to this material topic. Our strategic goals and tactical plans seek to validate our vision of becoming a benchmark in the provision of basic sanitation services in Brazil by 2029.

Currently, Saneago is (well) evaluated by the National Sanitation Information System (SNIS, in Portuguese) and industry institutions such as Trata Brasil. Key indicators include distribution water loss and service performance.

In 2023, we accelerated the research conducted by the Bambu (Bamboo) Project into reducing the organic load in receiving bodies, which is aligned with several SDGs of the UN Global Compact.

We also applied a WTP Operational Management Model focused on a production system that effectively meets legal potability requirements, and, in 2023, we successfully automated the dosage of chemical products in pilot WTPs — a project that is being expanded to another 30 production systems in 2024.

Technological innovation and automation are prerequisites for the evolution of sanitation. Mindful of that, we are engaged in making a difference and standing out in the market. We are also aware of our responsibility towards public health and quality of life in Goiás society; therefore, we spare no effort to ensure operational efficiency in the supply of treated water and provision of sanitary sewage services.

This is why new technologies are always on the agenda. Implemented in about 95% of the Company's Water and

Sewage Operating Units, for example, the Supervised Automation System stands out among operational management resources, which increasingly relies on online monitoring tools at the Operating Units and Energy Consumer Units. The GisWater Georeferenced System also stands out for its ability to integrate several databases and daily perform georeferencing updates of operational technical records.



Corumbá system - Saneago Collection

Loss management

GRI 3-3 on the topic of Operational efficiency and loss management

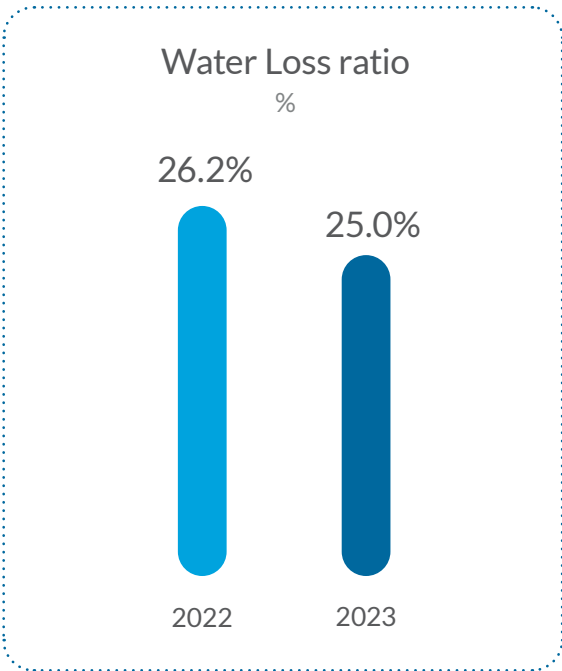
Saneago is a national benchmark in loss management. Nevertheless, we continue to visit our peers in search of new ideas. Our teams do benchmarking, attend courses and training and, with the accumulated knowledge, develop their own technological solutions.

Saneago has developed and used Night Minimum, a tool used to combat water losses, enabling districts to detect leaks and carry out repairs even before a customer files a complaint. It also monitors the Management of the Technical Register of Water Networks, which enables hydraulic simulations and proposals for solutions, such as modulation and installation of pressure reducing valves, with the aim of reducing network fatigue and extending its useful life.

As a result, we have one of the lowest loss ratios among state-owned companies in the country. We are also one of the few companies with a water loss ratio of less

than 30%, according to the 2022 SNIS survey. In 2023, the water distribution loss ratio reached 25%, dropping by a further 1.2 percentage points.

The distribution loss ratio is a strategic indicator linked to the internal process dimension.



The target established for this item at the Saneago level is to reach 2028 with a loss ratio of a mere 23%. It is worth noting that the targets are broken down in the Breakdown Chart, a document that presents the Tactical and Managerial Plans of Saneago’s Units.


“Night Minimum”, a tool used to combat water losses, enabling districts to detect leaks and carry out repairs even before a customer files a complaint.



Anápolis Compact WTP - Saneago Collection



Uruaçu - Inspection of works at the WTP Compacta - Saneago Collection

 **12.77%**
is lost of Goiania's water
production, being the best
Brazilian state capital in
terms of water loss

Tools

We use the Night Minimum tool to combat water losses, enabling districts to detect leaks and carry out repairs even before a customer files a complaint. We also rely on the Management of the Technical Register of Water Networks, which enables hydraulic simulations and proposals for solutions, such as modulation and the installation of pressure reducing valves, with the aim of reducing network fatigue and extending its useful life.

In addition, we use the water balance as a strategic tool for managing water resources. This approach allows for a detailed analysis of the flow of water in its systems, identifying the most wasteful areas and proposing measures to reduce losses.

Through adaptations, modernization of facilities and training, we try to anticipate possible problems and

guarantee the quality and efficiency of our services. The operational technology department relies on its own employees to develop solutions, especially in automation, and is constantly focused on implementing innovative technologies to optimize processes and increase the reliability of operations.

This performance is crucial to increase the volume available for consumption and

reduce water production/distribution costs, especially during water shortages. For example, Goiânia loses only 12.77% of its water production and is the best Brazilian state capital in terms of water loss, ahead of large cities from around the world.

Results

In 2023, the number of water economies increased by 66,000, leading to a treated water service index of 98.04%, and the number of sewage economies rose 5.58% (+89,000 economies), providing access to sanitary sewage services to 73.33% of the population.

The drop in distribution loss ratio was another highlight, the result of hard operational efficiency work. However, external factors, such as theft and vandalism, have sometimes negatively influenced service provision. Therefore, whenever possible, the Operational Units seek alternatives such as replacing copper wires by aluminum wires (lower commercial value, thus less attractive to vandals), concreting underground conduits, reinforcing access doors to control panels with padlocks and smart locks, and installing bars on doors and windows, among others.



Mauro Borges WTP - Saneago Collection

Product safety and quality

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

Product quality is monitored in accordance with the Sampling Plan defined for each system based on current legal requirements.

The goal for compliance with the Water Quality Index, in 2023, was 93.75; and Saneago ended the year with 94.94. For 2028, the Company expects to reach 95.30 points of compliance.

We rely on a laboratory network comprised by one sewage analysis unit and another 16 regional water laboratories to evaluate the quality of treated water and the treatment of sanitary sewage. In Goiânia, there are two central laboratories (water and sewage) accredited according to the legal requirements set out by ABNT NBR ISO/IEC 17025:2017, granted by the General Accreditation Coordination of the National Institute of Metrology, Standardization and Industrial Quality (Inmetro, in Portuguese).

We have another 190 operational water laboratories located at the Water Treatment Plants. These laboratories make analysis every two hours to make sure water production meets the established drinking

water standards. In the case of Sewage Treatment Plants, the central laboratory analyzes the quality parameters of treated effluents discharged into surface water sources from input to post-treatment output.

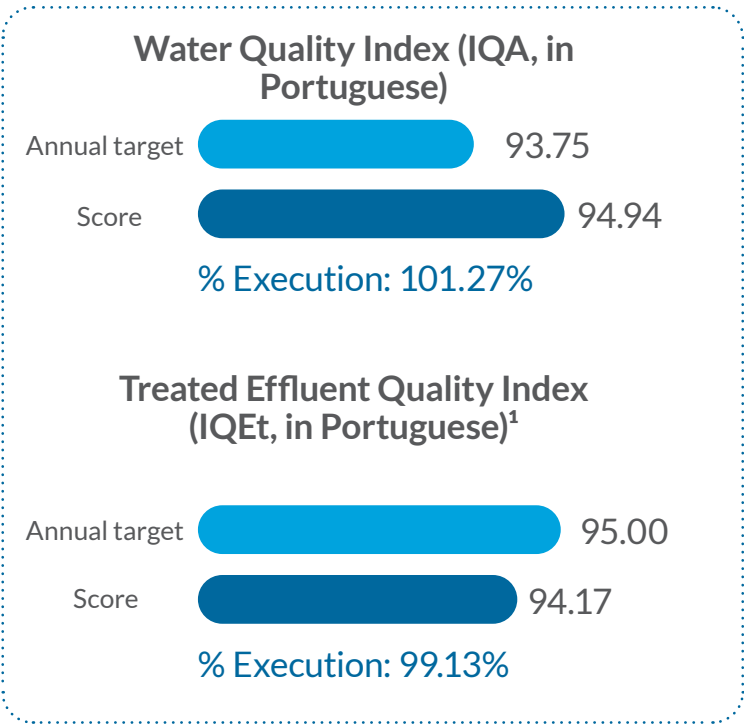
Product quality is monitored in accordance with the Sampling Plan defined for each system based on current legal requirements.

In the short term, Saneago aims to implement the Normative Instruction of Operational Management Model (MGO, in Portuguese) in all its water production systems; it has already been implemented in 18 WTPs and is expected to reach 35 units in 2024. These units are also in the project for automated dosage of chemicals applied in the plants. In the medium term, the first steps of Saneago’s criticality study must be a priority, with the acquisition of settling tanks, filtration units and new WTPs, as well as the implementation of new operational technology.



Product safety standards

Analytical results are compiled into quality indicators based on current legal requirements and Saneago’s quality manual, an internal document with strict safety standards to ensure public health. The main indicators monitored by Saneago are:



¹The annual result of this indicator is the average of the monthly results observed during the year. In 2023, the target was not achieved due to the drought and operational issues.



Etag Laboratory - Saneago Collection

In 2023, specifically, Saneago invested BRL 547.9 million in equipment and water and sewage systems, 13% more than in 2022.

This increase is translated into system regularity, service quality and an increase in the population served by Saneago. This good management resulted in more water economies, increasing the percentage of the population served with treated water and sewage.

Commitments

The Strategic Plan commitments related to customer health and safety dictate the rules for evaluating our products and services. Customer expectations are estimated based on the market dimension. The social and environmental dimension takes into account aspects of legal and regulatory compliance, ethics, transparency and a positive corporate image. The internal processes dimension assesses the ability to meet the quality standards related to public health required for the products or services offered.

In order to prevent or mitigate the negative impact of possible damage to the Company’s image, it is essential to meet the legal requirements in the contracts entered into with municipalities and implement marketing initiatives to communicate the improvements made. In the environmental area, this task is carried out through environmental education and social initiatives. We avoid fines related to non-compliance with quality standards, in pursuit of service excellence. In addition to implementing Normative Instruction of Operational Management Model (MGO, in Portuguese), Saneago guarantees the presence of a technical manager in Water Treatment Plants/ Water Treatment Units (WTPs/WTUs) and relies on the automated dosage of chemicals.

TECHNOLOGY AND INNOVATION

GRI 3-3 on the topic of Innovation and technology

Saneago strives to promote the highest level of business management to increase productivity and competitiveness and ensure both the quality of the services provided and system universalization.

For Saneago, innovation is a priority, integrated into various areas and reflected in the regulatory duties of several units. Our commitment to innovation is intrinsic due to our nature as a state-owned company, driven to continually seek new solutions to the challenges we face, with a focus on efficiency and cost reduction.

Innovation is an important topic, integrated into various areas and reflected in the regulatory duties of several units. The GisWater technical register of water networks, for example, currently centralizes,

standardizes and organizes data in a platform capable of simulating water supply systems and enhancing accuracy in the modulation and installation of pressure reducing valves.

The use of smartphones in the Integrated Service Provision and Public Service System (Sipsap, in Portuguese) is expediting the opening of tickets and distribution of operational services, reducing the time necessary to eliminate leaks and contributing to reducing the loss ratio. Sipsap is one of Saneago's main corporate operational systems. It issues service tickets for the performance of operational and commercial services, without the need to print and file physical forms. In 2023 alone, more than 2.4 million service tickets were handled across the Company, and around 520 teams of the 70 largest districts adopted the new work methodology.

Among the measures we take to mitigate potential negative impacts, we seek to expand the application of innovative solutions in operations, train and empower employees and raise awareness of the importance of innovation. Among other actions, we have implemented a monitoring and evaluation system based on targets set out in the Company's integrated plan.

In order to address actual negative impacts, such as increased costs when implementing new solutions, we prioritize investments aimed at financial efficiency and return on investment. We opted to buy power in the free energy market, guaranteeing long-term savings. We have also invested in technologies such as advanced water meters, which drastically reduce sub-metering, and automation systems at various stages of the operational processes.

2,4 million
service tickets were
handled across the
Company

520
teams of the 70
largest districts
adopted the new
work methodology

In order to manage actual and potential positive impacts, we have adopted measures to optimize the benefits resulting from increased productivity and quality of services, as well as reduce operating costs through the implementation of new technologies. We continuously monitor and evaluate the results achieved through the development of new solutions.

The effectiveness of each action is measured by performance indices: we have established specific indicators related to improved productivity and quality of services and reduced operating costs. These indicators are regularly monitored to assess the progress and effectiveness of the actions in place.

We encourage our employees to benefit from a culture of open communication, in which they are free to provide informal feedback on the effectiveness of the new solutions implemented. This can happen through one-to-one conversations, informal meetings or discussion groups. We also collect and analyze operational and financial data to evaluate performance before and after implementing the new solutions.

By actively participating in fairs, congresses and specialized events in the sector, we also have the opportunity to share experiences and learn from the best practices adopted by other companies. In addition, we benchmark ourselves against leading organizations,

identifying opportunities for improvement and adapting these lessons to our reality. All the knowledge acquired is integrated and disseminated corporately, feeding our processes for reviewing and updating regulatory documents.



Technical visit to STP and BOOST - Saneago Collection.

UNIVERSAL ACCESS

GRI 3-3 on the topic of Universal access to basic sanitation , GRI 303-1, IF-WU-440a.3

Our goal of seeking compliance with universal access targets in the Legal Framework for Sanitation continued in each of our initiatives this year. We continued to work hard to ensure that, by 2033, 99% of the population in the state of Goiás will have access to drinking water and that 90% of families will be served by sewage collection and treatment in Saneago's operating area (for more information, see the Raw and treated water section).

After proving its economic and financial capacity, in 2021, as a result of the Decree 10,710/2021, there were changes in the legal context of sanitation that required the Company to take action, especially due to the issue of Decrees 11,598/2023 and 11,599/2023.

These decrees introduced provisions that allowed us to file a request with the microregions of the state of Goiás to align the terms of current contracts and provide services directly to municipalities where services were provided through irregular contracts, among other things. We then conducted a new economic and financial capacity study, and its positive result was approved by the state regulatory agencies in 2024.

With these actions, we reaffirm our commitment to social issues and financial sustainability in serving the municipalities of Goiás, regardless of the positive financial return. The alignment of contract terms is aimed at achieving tariff affordability at Saneago.



BNDES PPPs signing
Saneago Collection.

We continued to work hard to ensure that, by 2033, 99% of the population in the state of Goiás will have access to drinking water

Microregions

The Legal Framework for Sanitation has posed several challenges aimed at meeting internal operational, regulatory and strategic targets and, in particular, the universal supply requirements imposed by the contracts in force. On May 22, 2023, the state of Goiás enacted Complementary Law 182/2023, which established the Basic Sanitation Microregions (MSBs, in Portuguese) and their respective governance structures, when three microregions were created: East, Center and West. As of December 2023, all 223 contracts in operation had their terms unified and extended until December 17, 2049, making the Company’s flows more predictable.

The Capex Plans are being redefined in light of the impacts related to universal access to water supply and sewage services in the state of Goiás, especially with regard to the operational and expansion aspects involved. In addition, once the unification of contract terms and direct provision have been approved within the scope microregionalization, it will be possible to guarantee tariff affordability, considering the investments that will have to be made to achieve universal access to services, as well as to attract private partners to expand these investments, which will guarantee compliance with universal access targets.

As we are concerned about universal access targets, we participate in and support initiatives such as *Movimento + Água*, designed to contribute to expanding the provision of sanitation services.

In compliance with Law 13,303/2016, Saneago defines strategic goals every year, and the Board of Directors tracks their outcomes every quarter. The Executive Board also monitors the Company’s main financial and operating results every month in order to achieve universal access to sanitation services. Its long-term

plan contains the need for investments in construction and projects that address the democratization of access to treated water and sewage, especially in the smaller towns in Goiás state, which do not have enough resources to cope financially without the support of the private sector.



Visit to Cristina Reservoir - Saneago Collection

REGIONALIZATION

GRI 3-3 on the topic of Regionalization

Our work as a government-owned company acting in cooperation with municipalities, states and the Federal District offers products and provide services designed to promote quality of life and generate results in a sustainable manner. In this scenario, the pursuit of Public-Private Partnerships (PPPs) is a way to reach this goal, as is the new regional service provision formula, proposed in the Legal Framework, which also points towards an interesting path to enable new investments.

In order to achieve better results on PPP opportunities, in 2023 we created an organizational unit focused on structuring these projects. In September, a contract was entered into between the state of Goiás and the

Brazilian Development Bank (BNDES, in Portuguese), which establishes that the bank will structure a PPP project aimed at achieving universal sewage services in potentially 217 municipalities in the state.

We believe that regionalization is the best instrument to quickly and effectively achieve universal access to drinking water supply and sewage services in the state of Goiás, while ensuring that tariffs are affordable and equitable.

Regionalization is linked to meeting targets for universal access to drinking water supply and sewage services. It was created to bring together municipalities in order to provide equal conditions for guaranteeing and preserving water resources for water supply, as well as for guaranteeing sewage treatment, which

ends up directly affecting water resources and their quality.

Regulatory uniformity in the state, supported by the reference standards of the National Water Agency (ANA, in Portuguese), is important for bringing legal certainty to the work of utility companies, as well as attracting investment to the sector.

Regionalization also allows for the sharing of infrastructures and investment in municipalities with a deficit, enabling economies of scale, coordination with municipalities, states and the Federal District, and the sharing of infrastructure to attract investment, with the aim of achieving universal access to basic sanitation.

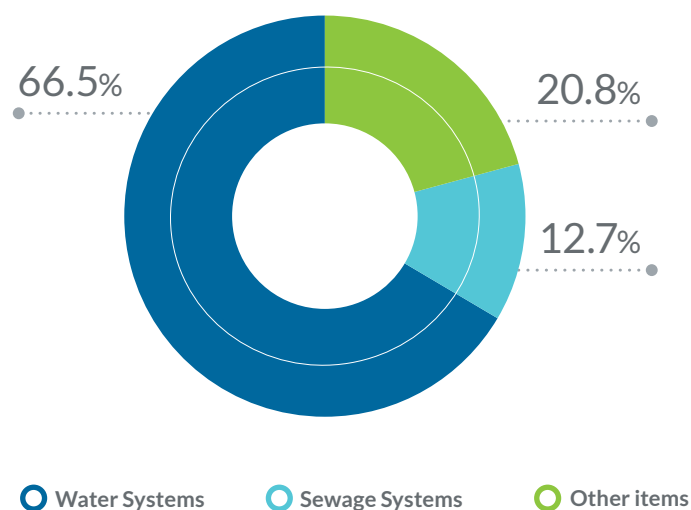
We believe that regionalization is the best instrument to quickly and effectively achieve universal access to drinking water supply and sewage services

INVESTMENTS

GRI 203-1, 203-2

Sanitation plays an essential role in human development and requires constant investment to ensure the continuous improvement of both water supply and sewage collection and treatment services.

Focused on the target of universal access, in 2023, we invested BRL 547.9 million, namely:



Technical visit to STP and BOOST - Saneago Collection.

These investments are designed to expand and improve or maintain the number of people served and service quality.

The indirect impacts of these investments include the need for services to keep pace with demand in order not only to prevent basic sanitation from being a bottleneck for the economic and financial development of the state and municipalities served but also to attract families to migrate to and encourage companies to establish themselves in the region.

Our 5-year Investment Plan is adequate to meet the targets required by Law 14,026/2020, and we present quarterly monitoring reports to the Board of Directors to guide the plan's annual reviews.

Over the last five years, from 2019 to 2023, we have invested BRL 1.78 billion in maintaining and expanding operations and improving services; between 2024 and 2028, we plan to invest BRL 4.67 billion, of which BRL 1.95 billion in sewage systems, BRL 1.75 billion in water systems and BRL 0.97 billion in other investments.

Infrastructure

Throughout 2023, we finalized the receipt of several investments, among them:

Expansion of the Goiânia Sanitary Sewer System

- Implementation of 87.6 km of collector networks and collectors, making available 6,497 new connections. Sanitary sewer services in Goiânia reached 96.86% of the population, with an **investment of BRL 19.2 million.**
- Implementation of 73 km of collector networks in the West Region, making available 4,693 residential sewer lines, with an **investment of BRL 13.8 million.**
- Implementation of 48 km of collector networks, adding 3,314 new connections, with an **investment of BRL 10.8 million.**

Expansion of the Goiatuba Sanitary Sewer System

- Implementation of 68 km of collector networks, making available 3,404 residential sewer lines. **Investment amount: BRL 12.2 million.**

Expansion of the Anápolis Sanitary Sewer System

- Expansion of the Sanitary Sewer System with the Góis Basin interceptor, with the installation of 6,826 new residential sewer lines and 146 km of networks. Sanitary sewer services in Anápolis reached 81.84% of the population. **Investment amount: BRL 18.6 million**

Expansion of the Luziânia Sanitary Sewer System

- Implementation of 133 km of collector networks, adding 3,232 new connections. **Investment amount: BRL 18.0 million.**



Expansion of the Anápolis Sanitary Sewer System - Collection Saneago.

Water Supply Systems (SAA, in Portuguese) and Sanitary Sewer Systems (SES, in Portuguese)

We have a total of BRL 605 million in construction work contracts, of which BRL 390 million refers to the expansion of Water Supply Systems and BRL 181 million to the expansion of Sanitary Sewer Systems. Of this total, BRL 356 million should be delivered in 2024. The main projects in progress are:

Water Supply Systems (SAAs)

- **Goiânia SAA, (Cristina Connection and João Leite Booster)**, including the implementation of the João Leite Booster and the Treated Water Main (DN 1200), which will connect Goiânia's two water-producing systems (João Leite and Meia Ponte). **Investment totaled BRL 64.0 million.**
- **Goiânia SAA (SAA Expansion - Lot 2 - Northwest Region)**, including 7.6 km of Treated Water Mains (DN800 to DN1200), the Paineiras, Recanto, Solar Ville 2 and Floresta Reservoir Centers (CRs in Portuguese), Liberdade Booster and Vera Cruz Boste, in the city of Goiânia. **Investment totaled BRL 45.0 million.**
- **Expansion and improvements to the Anápolis Water Treatment Plant**, including the implementation of two new treatment modules, a waste treatment unit, among other units, which will increase treatment capacity from 800 L/s to 1,600 L/s. **Investment totaled BRL 51.8 million.**
- **Expansion of the Águas Lindas de Goiás SAA**, including the construction of the Bonitas, Planalto, Quedas and Querência Reservation Centers, and the water distribution networks and water mains in their areas of influence. **Investment totaled BRL 33.0 million.**
- **Expansion of the São Luís de Montes Belos SAA**, including the implementation of a new abstraction point in the Ribeirão Santa Rosa river, increasing water production by 117 L/s. **Investment totaled BRL 22.6 million.**
- **Expansion of the Rio Verde SAAs**, including the implementation of the new Rio Verdinho Water Treatment Plant, with a nominal treatment capacity of 800 L/s. **Investment totaled BRL 61.8 million.**
- **Implementation of the SAA in the District of Campos Lindos, municipality of Cristalina**, including the interconnection of 14 wells, 2 Reservation Centers (Alphaville and Marajó), Pumping Station, Modular Water Treatment Stations, water mains, water distribution networks and residential connections. **Investment totaled BRL 24.9 million.**



Removal of pipes from the Cristina Connection works in Vila Roriz - Saneago Collection.

Sanitary Sewage Systems (SESs)

- **Expansion of the Dr. Hélio Seixo de Britto Sewage Treatment Plant(STP),** including the implementation of secondary treatment using an activated sludge system. **Investment totaled BRL 124.0 million.**
- **Implementation of the Novo Gama SES.** Santa Maria SES, including a Sewage Pumping Station and Sewage Treatment Plant. **Investment totaled BRL 72.4 million.**
- **Expansion of the Anápolis SEEs.** Expansion of the Sewage Treatment Plant, with the implementation of Tertiary Treatment and 126 km of collector networks, as well as 9,400 new connections in the das Antas and Felizardos river basins. **Investment totaled BRL 55.0 million.**



Corumbá System - Saneago Collection



ECONOMIC AND FINANCIAL PERFORMANCE

GRI 3-3 on the topic of Economic and financial performance

The Balance Sheet for 2023 clearly states Saneago's commitment to working efficiently and transparently through planning in order to bring quality of life. The effectiveness of the measures implemented by the Company is evident in its results, which enabled the consolidation of profit sharing at the highest level in its 56-year history. Independent auditors have attested that our financial statements are in accordance with the accounting practices adopted in Brazil and the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

In 2023, net income reached record high of BRL 583.6 million, which enables the Company to fulfill its major commitment for the coming years: to provide universal access to sanitation services by expanding construction works.

In accordance with the New Legal Framework for Sanitation, we invested BRL 547.9 million in 2023, 13% more than in the previous year.

One of the important events of 2023 was the funding of BRL 300 million through the 11th debenture issue to generate liquidity and manage the Company's short/long-term debt.

Focused on reducing delinquency by offering reduced fines, interest rates and easier payment of overdue bills, the Sanear Program was implemented again in 2023.

We have a number of policies related to this material topic: Financial Risk Management and Investment of Funds Policy; Risk Management Policy; Dividend Payment Policy; Disclosure of Material Act or Fact and Securities Trading Policy; and the Related-Party Transaction Policy.

These policies state that, in order to prevent or mitigate potential negative impacts, the Board of Directors shall implement and supervise the risk management and governance systems established to prevent and mitigate the main risks to which we are exposed.

In order to manage actual and potential positive impacts, we have created a multidisciplinary working group to



BNDES PPPs signing
Saneago Collection.

carry out activities related to drawing up and/or reviewing the provider management plans as well as investment plans, within the scope of the municipalities where we provide direct services and considering the realignment of contract terms, in order to foster universal access to sanitation in the state of Goiás.

Regulation and control mechanisms

We have adopted various regulatory and control mechanisms and institutions, helping to mitigate possible financial risks. In this context, the Financial Risk and Resource Management Committee stands out, coordinating and managing economic and financial sustainability as one of the axes of the Strategic Map.

Tracking the effectiveness of actions involves regulatory and control mechanisms and institutions, with the aim of mitigating financial risks, as well as improving the performance and effectiveness of actions in order to preserve the Company's financial health.

There are other relevant mechanisms, for example, for receiving complaints and providing customer service, in the usual forms of contact: face-to-face service at branches or through the internal Ombudsman's Office, the General State Ombudsman's Office and the regulatory agencies. In addition to these channels, on the Investor Relations page, in the "Investor Services" field, there is a "Contact IR" option, which provides the main contact telephone numbers for investors and interested parties, as well as a field for sending direct messages.

Revenue

In 2023, Water and Sewage Service Revenue was up by 11.04%, reflecting the 7.02% tariff adjustment applied as of April 1st.

It is also important to note the 4.45% increase in billed water volume, i.e., higher consumption especially from residential and commercial customers; and the 2.56% increase in water economies and 5.58% in sewage economies.

Gross Revenue

Gross Revenue from Water and Sewage Services amounted to BRL 3,38,855 thousand at year-end, higher than the BRL 2,045,320 thousand recorded in 2022, up by 11.28% year on year. In 2023, we increased water connections by 2.48% and sewage connections by 5.56%.

About 72% of revenue comes from Water Systems, while 28% comes from Sewage Systems.

Net Revenue

In 2023, our net revenue reached BRL 3.068 billion versus BRL 2.763 billion in 2022, up by 11.04% year on year.

Ebitda

In accumulated figures, EBITDA reached 32.46% vis-à-vis 25.19% in 2022, mainly impacted by the increase in net revenue, arising both from the 7.02% tariff adjustment, effective as of April 1, 2023, and the expansion of water and sewage economies by 2.56% and 5.58%, respectively.

Net Income

Net Income reached BRL 584 million at year-end, moving up by 45.37% from BRL 401 million recorded in 2022, mainly due to reversal of the lawsuit in the municipality of Minaçu (BRL 75,123 thousand) and the reduction in energy costs (BRL 22,170 thousand) in the year.

Tracking the effectiveness of actions involves regulatory and control mechanisms and institutions, with the aim of mitigating financial risks, as well as improving the performance and effectiveness of actions in order to preserve the Company's financial health.

Net profit was 45.4% higher in 2023 compared to 2022 at the close of the year.

GRI 201-1 - Direct economic value generated and distributed

Component	2019	2020	2021	2022	2023
A - Added Value Generated	1,793,217	1,879,490	2,008,238	2,259,756	2,532,275
Revenue	2,599,796	2,724,085	2,864,202	3,304,343	3,796,262
Inputs	-746,497	-749,709	-784,145	-1,042,838	-1,245,257
Depreciation and Amortization	-132,494	-165,254	-218,880	-142,215	-163,938
Financial revenue	72,412	70,368	147,061	140,466	145,208
B - Economic value distributed	1,518,155	1,543,144	1,655,782	1,858,121	1,948,419
Employee wages and benefits	841,643	848,590	916,820	1,055,700	988,557
Payments to providers of capital	136,245	142,130	152,257	170,407	175,812
Payments to government	540,267	552,424	586,705	632,014	784,050
Economic Value Retained (A-B)	275,062	336,346	352,456	401,636	583,856

Note: (amounts in R\$ thousand)

GRI 201-1 - Direct economic value generated and distributed

Value added distribution (%)	2021	2022	2023
Taxes	29.2%	28.0%	31.0%
Own capital	17.5%	17.8%	23.1%
Employees	45.6%	46.7%	39.0%
Third-party capital	7.6%	7.5%	6.9%

GRI CONTENT INDEX

7





GRI CONTENT INDEX

Statement of use	Saneago reported in accordance with the GRI Standards for the period from January 1 st to December 31 st , 2023.					
Used GRI 1	GRI 1: Foundation 2021					
Disclosure	Content	Page/Response	Omission			
			Requirement(s) omitted	Reason	Explanation	
General disclosures						
The organization and its reporting practices						
GRI 2: General disclosures 2021	2-1	Organizational details	13			
	2-2	Entities included in the organization's	13 Both the sustainability and financial reports cover Saneamento de Goiás S.A. It does not include in its sustainability report information on companies it controls or has an interest in, such as subsidiaries, joint ventures and affiliates, and minority interests.			
	2-3	Reporting period, frequency and contact	4			
	2-4	Restatements of information	No reformulations were made in the period in previous reports.			
	2-5	External assurance	There was no external verification of the sustainability report.			
Activities and workers						
GRI 2: General disclosures 2021	2-6	Activities, value chain and other business relationships	13, 14, 63, 65			
	2-7	Employees	51 Employees working 40 hours a week were considered to be working full-time. The others, who worked 36, 30, and 25 hours a week, were considered part-time workers.			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Activities and workers						
GRI 2: General disclosures 2021	2-8	Workers who are not employees	51 The type of work they do depends on each contractual object and type of relationship, but we can give an example with outsourced employees of the Association of the Physically Handicapped of the State of Goiás who work as receptionists and interns who provide administrative support within each area of academic training. The methodology used is by the number of employees who work, depending on the subject of the contract, on a full-time or part-time basis, which totaled 316 in December 2023. There was a difference in the number of trainees compared to 2022, due to a change in the selection process, which used to be internal and as of 2023 has been outsourced, the selection process carried out in 2023 did not reach the number of vacancies offered in the notice.			
Governance						
GRI 2: General disclosures 2021	2-9	Governance structure and composition	33			
	2-10	Nomination and selection of the highest governance body	33 The analysis of the nominated members is based on the legal, statutory, and regulatory norms. According to Article 8, the sole paragraph of the Board of Directors' Internal Regulations.			
	2-11	Chair of the highest governance body	The Chairman of the Board of Directors is not a senior executive of the Company.			
	2-12	Role of the highest governance body in overseeing the management of impacts	31, 33			
	2-13	Delegation of responsibility for managing impacts	31			
	2-14	Role of the highest governance body in sustainability reporting	31 When a proposed report is consolidated, it is evaluated and contributed to by the Company's Executive Board and subsequently by the Board of Directors. Approvals by the Board of Directors are recorded in the minutes and published on the Company's Investor Relations website.			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Governance						
GRI 2: General disclosures 2021	2-15	Conflicts of interest	31			
	2-16	Communication of critical concerns	31			
	2-17	Collective knowledge of the highest governance body	31 Elected Directors must attend specific training on corporate and capital market legislation, disclosure of information, internal control, code of conduct, Law No. 12,846 of August 1, 2013 (Anti-Corruption Law), and topics related to Sustainability and ESG, upon taking office and on an annual basis.			
	2-18	Evaluation of the performance of the highest governance body	31, 54			
	2-19	Remuneration policies	38 The organization no longer has a Voluntary Dismissal Program (PDV). As such, all severance payments are made by the law.	2-19-a iv) return of bonuses and incentives (clawbacks).	Not applicable.	The Board of Directors, Statutory Audit Committee and Fiscal Council do not have bonuses or profit-sharing, and therefore returns are not applicable.
	2-20	Process to determine remuneration	31 There is no knowledge of voting on remuneration policies.			
	2-21	Annual total compensation ratio	38			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Governance						
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy	5			
	2-23	Policy commitments	15, 23, 33, 44 Membership of the Global Compact and the + Water Movement was communicated internally via the Company’s Intranet, and the information was also posted on the Sustainability Committee’s internal website.			
	2-24	Embedding policy commitments	15, 33, 39, 63 The annual training on the Code of Conduct and Integrity, as stipulated in Art. 9 § 1, inc. VI of Law 13303/16 - Law of State-Owned Companies, was made available to senior management, employees, trainees, collaborators, and third parties, from October to December 2023, asynchronously, consisting of 24 short videos, through Saneago’s training platform.			
	2-25	Processes to remediate negative impacts	41			
	2-26	Mechanisms for seeking advice and raising concerns	39			
	2-27	Compliance with laws and regulations	39, 42 The significant cases of non-compliance were classified as such because of the non-monetary sanction applied, i.e. cases in which the penalty was suspension for five (5) or more days, as well as dismissal.	2-27 b) Report the total number and monetary value of fines for cases of non-compliance with laws and regulations that occurred during the reporting period.	Not applicable.	Internal Audit does not impose fines.
	2-28	Membership associations	15 Brazilian Association of Sanitary and Environmental Engineering (ABES) Brazilian Association of State Sanitation Companies (AESBE).			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Strategy, policies and practices						
GRI 2: General disclosures 2021	2-29	Approach to stakeholder engagement	13, 33, 49, 51, 63, 64, 65			
	2-30	Collective bargaining agreements	100% of employees are covered by a collective bargaining agreement.			
Material Topics						
GRI 3: Material topics 2021	3-1	Process to determine material topics	25			
	3-2	List of material topics	25			
Innovation and technology						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 94			
Risk and crisis management						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 44 There is no engagement with stakeholders on the measures taken. The management of events or mitigation is carried out based on technical criteria and decided by the Company's governance body, which adheres to the best practices in the market with a composition of independent members with an unblemished reputation and relevant technical knowledge.			
Regionalization						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 98 No negative impacts were described. The company takes measures to manage actual and potential positive impacts by planning its actions and using management tools.			
Water security						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 79 There are no real negative impacts identified.			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Economic and financial performance						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 103 No real negative impacts were identified. Objectives and targets are aligned to implement the goals set out in the approved Strategic Plan.			
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	105			
Universalização do saneamento básico						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 96 Saneago monitors the expectations of its stakeholders through satisfaction and trust surveys.			
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	99 The company's commercial investments are expected to keep pace with population growth and urban expansion, increasing the rate of water and sewage service until it becomes universal.			
	203-2	Significant indirect economic impacts	99			
GRI 303: Water and effluents 2018	303-1	Interactions with water as a shared resource	96			
Water supply resilience	IF-WU-440a.3	Discussion of strategies to manage risks associated with the quality and availability of water resources	96			
Ethics and integrity						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 39, 41			
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	31			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Ethics and integrity						
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	31 No tool has been set up to record who has accessed the ‘governance pills’. It is therefore not possible to measure the percentage of governance body members who have accessed the communications.			
	205-3	Confirmed incidents of corruption and actions taken	There were no confirmed cases of corruption in 2023.			
Energy efficiency						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 82 No potential negative impacts were listed. The measures taken are derived from discussions with the company’s Board of Directors to define energy planning. The effectiveness of the measures is publicized by the energy management department through Technical Reports published for the Board of Directors and subsequently disseminated to employees via the intranet.			
GRI 302: Energy 2016	302-1	Energy consumption within the organization	83			
Energy management	IF-WU-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	83 (1) 1.545.017,46 GJ; (2) 89,67%; (3) 23,61%.			
Operational efficiency and loss management						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 88, 89 To track the effectiveness of the actions, the management performance indicators and the external indicators of the sub-national regulatory bodies should be checked.			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Operational efficiency and loss management						
GRI 302: Energy 2016	302-4	Reduction of energy consumption	82, 84			
Water and effluent management						
GRI 3: Material Topics 2021	3-3	Management of material topics	23, 26, 75 Monitoring of the IRB and IES indicators has produced results that show satisfactory progress, as environmental education and watershed recovery services have been consolidated and expanded in the state of Goiás in the municipalities that Saneago serves. The organization has reported on the effectiveness of the actions via diagnoses and reports drawn up in actions to monitor the results obtained.			
GRI 303: Water and Effluents 2018	303-2	Management of water discharge-related impacts	75 The sanitation company, regulated in the state of Goiás, complies with federal legislation Conama Resolution No. 430/2011 regarding the quality of the treated effluent and its disposal in the receiving body, also complying with Conama No. 357/2005. The profile of the body of water MUST be considered when receiving the effluent.			
	303-3	Water withdrawal	76 Saneago’s water supplies are freshwater from surface and underground sources. There are no other types of water sources.			
	303-4	Water discharge	76 The priority substances of concern are defined by Ministry of Health Ordinance GM/MS No. 888/2021 (WTP effluent), and by ONAMA No. 430/2011 (STP effluent) and ONAMA No. 357/2005 (STP and STP effluent), both from the Ministry of the Environment.			
GRI 306: Waste 2018	306-1	Waste generation and significant waste-related impacts	77			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Water and effluent management						
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	75			
Health and safety of employees and third parties						
GRI 3: Material Topics 2021	3-3	Management of material topics	26, 56 No policy on the subject. The targets for the indicators below are set and monitored by the RISK MANAGEMENT MANAGEMENT. SCORING KITS INITIATIVE Target: supplier to deliver 149 kits Result: 11/2023 completed delivery of 149 kits.			
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	56			
	403-2	Hazard identification, risk assessment, and incident investigation	56			
	403-3	Occupational health services	56			
	403-4	Worker participation, consultation, and communication on occupational health and safety	Workers are consulted in the process of acquiring PPE and during its delivery. There is no occupational health and safety management system. 44 CIPAs. Meet monthly. They don't have decision-making powers; they forward their agendas to the decision-makers, who are the managers.			
	403-5	Worker training on occupational health and safety area.	Training in BASIC AQUATIC SAVING; NR23 - FIREFIGHTERS - BASIC; Basic first aid course (+ venomous animals) and firefighting; defensive driving.			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Health and safety of employees and third parties						
GRI 403: Occupational health and safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	56			
	403-9	Work-related injuries	57 Actions are taken as soon as they are detected and are monitored through accident risk notifications. The rates were calculated based on 1,000,000 hours worked and there is no exclusion of workers. As for the number and rate of accidents at work with serious consequences (except fatalities), the number and rate of accidents at work that have to be reported, and the number of hours worked, Saneago does not yet carry out statistical monitoring of outsourced companies.			
Employee training and development						
GRI 3: Material topics 2021	3-3	Management of material topics	26, 52 There was no evidence of any real negative impact. The area's results are monitored every month using the Annual Workforce Training Index, which is a quantitative measure focusing on the number of hours attended by employees, with an annual target.	3-3-e iii) The effectiveness of measures, including progress towards objectives and targets.	Not applicable.	There are no specific measures for the impacts reported above.

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Employee training and development						
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	53	a) Average number of hours of training carried out by the organization's employees during the period covered by the report, broken down by: II) functional category.	Information not available.	The Training Management system does not differentiate employees by management level, given the seasonal changes in employees in bonus positions, and does not differentiate by functional category (operations, administrative, and others).
	404-2	Programs for upgrading employee skills and transition assistance programs	52			
	404-3	Percentage of employees receiving regular performance and career development reviews	54			

Disclosure	Content	Page/Response	Omission		
			Requirement(s) omitted	Reason	Explanation
Customer health and product quality					
GRI 3: Material topics 2021	3-3	Management of material topics 26, 92 Saneago sets cyclical progressive targets for internal quality indicators based on historical data and Law 14.026/2022. When requested, the company provided the necessary information on the causes of non-compliance and worked to re-establish its activities and normal production to guarantee excellence in the provision of its services.			
GRI 416: Customer health and safety 2016	416-1	Assessment of health and safety impacts caused by categories of products and services Treated water (drinking water) and treated sewage: 100% significant category for assessing health and safety impacts.			
Customer relations and satisfaction					
GRI 3: Material topics 2021	3-3	Management of material topics 26, 60			
Water affordability & access	IF-WU-240a.1	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers 61 Total billed volume in 2023 = 311,143 thousand m³ (source: RAD 4Q2023) Total water revenue in 2023 = BRL2,222,333 thousand (source: RAD 4Q2023) Average rate in 2023 (BRL/m³) = 7.14.			
Extra GRI Disclosures - indicators not included in the materiality, but which Saneago ecided to report to maintain the historical series and comparability					
GRI 201: Economic performance 2016	201-2	Financial implications and other risk sand opportunities due to climate change 85 Among its regulatory documents, the company has a Risk Management Policy. The costs of the measures taken to manage risks are the costs of the company’s organizational structure.			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Extra GRI Disclosures - indicators not included in the materiality, but which Saneago ecided to report to maintain the historical series and comparability						
GRI 304: Biodiversity 2016	304-3	Habitats protected or restored	73, 74 REFERENCES Law 4771/1965, Brazilian Forest Code; EMBRAPA, Soil Conservation Practices and Recovery of Degraded Areas. Rio Branco; Reservoir water quality management; Training course, National Water Agency; National Water Agency (Brazil), Operational Manual of the Water Producer Program/National Water Agency.			
GRI 305: Emissions 2016	305-1	Direct (scope 1) GHG emissions	86			
	305-2	Energy indirect (scope 2) GHG emissions	86			
GRI 408: Child labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	There is no record in Saneago’s supplier registration database of operations with suppliers who may present significant risks of child labor. The company requests that suppliers submit a “Single Qualification Declaration” at the time of contracting, by the standards established in Saneago’s form (FR00.0555), in which the contractor faithfully declares its social responsibility and that it is complying with the provisions of item XXXIII, art. 7 of the Federal Constitution.			
GRI 409: Forced or compulsory labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory abor	There is no record in Saneago’s supplier registration database of suppliers with operations or occurrences of forced or slave-like labor. Saneago will maintain a respectful business relationship with its suppliers and service providers, observing current legislation			

Disclosure		Content	Page/Response	Omission		
				Requirement(s) omitted	Reason	Explanation
Extra GRI Disclosures - indicators not included in the materiality, but which Saneago ecided to report to maintain the historical series and comparability						
GRI 413: Local communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	66			
Network resiliency & impacts of climate change	IF-WU-450a.4	Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	85			

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