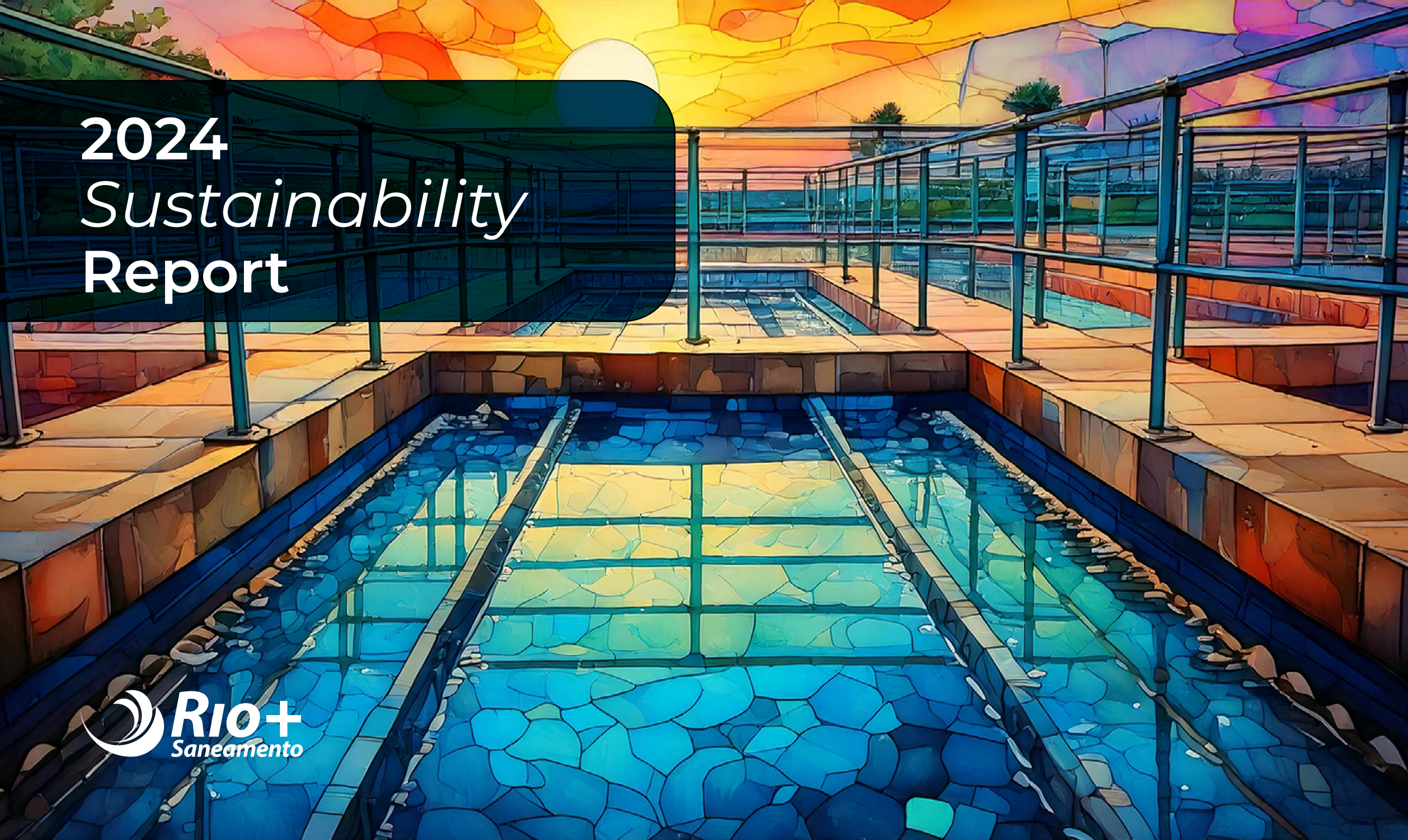




2024 *Sustainability* Report

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Welcome

GRI 2-3, GRI 2-14

More than treating water and sewage, we transform realities. At every step, we seek to promote health, dignity and quality of life for millions of people, building a fairer present and a more sustainable future.

Published in May 2025, this Sustainability Report, the third since we began our operations, was produced to record our achievements, reflect on lessons learned and transparently share our results from January 1 to December 31, 2024. The content of this document was reviewed by our managers and directors and approved by the company's CEO and chairman.

Our material topics are connected to the UN Sustainable Development Goals:



As well as accounting for our activities, this publication expresses Rio+Saneamento's commitment to social and environmental responsibility, ethics, active listening and building a journey connected to the UN Sustainable Development Goals and the real needs of society.

Every page of this report is an invitation for you to take a closer look at what we do, how we do it and, above all, why we do it. We hope you feel part of this transformation.

We trust you find this report helpful.

Material topics that guide this report's contents¹:

- Water security and climate change
- Environmental impacts
- Operational safety
- Regulation and legal certainty
- Operational and financial efficiency
- Quality of services provided
- Universal access to basic sanitation
- Ethics, governance and transparency
- People management
- Privacy and data security

¹ Learn more about the materiality process on page 84.

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We welcome your questions, suggestions and contributions. Please reach out to us at sustentabilidade@riomaissaneamento.com.br

Thank you for taking an interest in our work.

Letter from the Chairman of the Board of Directors

GRI 2-22

A more sustainable and dignified future for millions of Brazilians

The year 2024 marked a new phase, featuring more infrastructure projects, more deliveries and more impact on people's lives. Seeing transformations taking place before our eyes – in communities, in cities, in people's homes – is what drives us. And that's exactly what we've experienced: a concrete change in the lives of thousands of families in Rio de Janeiro State.

This feeling of accomplishment is reinforced by the figures: more than R\$261 million was invested over the

year, almost twice as much as in 2023. That's more than R\$467 million since the beginning of our journey. This represents a consistent and deliberate effort aimed at generating real impact, extending beyond mere operational indicators to transform people's lives.

We are proud to say that this work has been recognized. For the second consecutive year, we won an Experience Award for delivering an exemplary customer experience, achieving one of the best Net Promoter Scores¹ in Brazil within

our sector. We have also continued to expand access to the "Social Tariff" subsidy scheme, as we know that sanitation is a right and we are working to ensure that it reaches everyone.

still have no access to drinking water, 42% lack sewage collection and treatment, and 2% don't even have a toilet in their homes. It is in this context that we reaffirm our commitment to transformation.

Based on a robust investment plan and tailored commercial measures in each



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region, we remain determined to generate positive impacts on the economy, the environment and people's lives, promoting sustainable development throughout the state of Rio de Janeiro. The funds for these investments come from our operating cash flow and our second and third bond issues, whose AAA rating was reaffirmed by Fitch Ratings in November 2024.

Among our efficiency initiatives, we continue to invest in renewable energy sources, one of the main inputs of our operations. In the first quarter of 2024, we launched a solar farm in Seropédica – a major step toward using 100% renewable electricity. The power generated supplies low-voltage operational units such as water treatment plants, water and sewage pumping stations, and water intakes, as well as stores and administrative offices. We are currently building another solar farm, in Porto Real, in the southern part of the state, which will take us to 5,500 kW of installed power, capable of generating 13.5 million kWh per year – enough to supply more than 7,500 homes.

All of this energizes us for what lies ahead. In 2025, we will continue to invest in technology, efficiency and fostering closer ties with those who matter most: people. We know the journey ahead is still long, but we're certain we're on the right path, guided by courage, responsibility and a vision for the future.

Against a challenging macroeconomic backdrop, we remained steadfast, demonstrating discipline, engaging in transparent dialogue with regulators and making strategic decisions guided by sustainability. As a result, we ended 2024 with revenue growth, a positive operating result and reaffirmed market confidence.

To give you an idea of the scale of the challenge we face, Brazil had an estimated 212.6 million inhabitants in July 2024, according to the national statistics agency, IBGE. Instituto Trata Brasil, a sanitation think tanks, estimates that 15% of these people

Claudio Bechara Abduche
Chairman of the Board of Directors²

¹ Net Promoter Score is a survey methodology that measures customers' satisfaction and loyalty.

² On April 29, 2025, Eduardo Backheuser took over as chairman of the Board of Directors, following his election at the last General Shareholders' Meeting. .



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Letter from the CEO

GRI 2-22

Caring for water, caring for people

The year 2024 represented an important step in the consolidation of Rio+Saneamento as a company committed to universal sanitation, sustainability and excellence in the provision of essential services. As well as providing drinking water and treating sewage, we remain dedicated to bringing health, dignity and well-being to millions of people.

When our concession began, we took on the responsibility of tackling long-standing problems and transforming existing infrastructure through a more efficient, resilient and sustainable model. In 2024, we reaffirmed this mission with robust investments that expanded our operating and innovation capacity, generating concrete impacts for the people served.

Infrastructure projects carried out during the year have transformed the lives of thousands of people. In Rio das Ostras, for example, we managed to solve a chronic water shortage problem and took over

sewage system operations, significantly improving the population's quality of life. In the Âncora neighborhood, the most populous in the municipality, families that used to depend on community water tanks now have access to drinking water directly from the mains in their homes. We also made progress in municipalities such as Vassouras, Pinheiral and Paracambi, expanding networks and revitalizing sewage treatment plants that were inoperative. In the city of Rio de Janeiro, various west side neighborhoods received major investments to modernize their water supply networks.

In the last quarter of the year, we launched a robust action plan as part of the Valued Water Program, aimed at combating water losses. We carried out more than 5,000 inspections and 1,000 new water connections, as well as installing 4,000 water meters, replacing 7,000 and extending the network by over 50 km. By fixing 900 leaks, we reduced the concession's physical losses. The renewal and expansion of water meters also helped cut apparent losses and enhanced billing efficiency, reinforcing the business' financial sustainability.

Relationships with people were another essential pillar of our work in 2024. We strengthened our connection with the population through educational activities, social engagement initiatives and open communication, fostering greater understanding and support for

our activities. We worked to expand access to the "Social Tariff" subsidy scheme and to integrate customers in vulnerable situations into our official service network, because we believe that sanitation is a right that should reach everyone.

In 2025, we will remain focused on expanding infrastructure, improving energy efficiency, further reducing water losses and continuously improving the services we provide. Innovation, sustainability and positive impacts on people's lives will continue to guide our decisions.

We reaffirm our commitment to increasingly efficient, inclusive and sustainable sanitation, because this is how we are transforming lives and building a better future for everybody.

Leonardo Righetto
Chief Executive Officer



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Overview of the business

Corporate profile

GRI 2-1, GRI 2-6

Rio+Saneamento BL3 S.A. is a publicly traded company, classified as a Category B corporation, headquartered in Rio de Janeiro. Its shareholders include the Águas do Brasil Group and Vinci Infraestrutura Água e Saneamento Strategy FIP-IE, an investment fund managed by Vinci Partners.

We operate in four regions of Rio de Janeiro State: Capital, Metropolitan, Mountains and Lakes, and Northern. Through efficient sanitation management, we ensure access to essential infrastructure with high standards of quality, promoting the well-being of the population and contributing to sustainable development in the areas where we are present.

Our concession originated in the second phase of the Block 3 auction, held in December 2021. Previously, the services were operated by the Rio de Janeiro State Water and Sewage Company (Cedae) and by some municipal governments.

Since then, the joint work of the Águas do Brasil Group and Vinci Partners has ushered in a new era for sanitation in the state of Rio de Janeiro.

We serve individuals and organizations in the residential, commercial, industrial and public categories, offering water supply and sewage services. We are also strengthening partnerships with manufacturers in our concession area, enhancing our relations with large downstream clients and taking measures to ensure that residential customers are properly registered and billed.

Adopting strict criteria for new contracts is a fundamental part of our work, especially when it comes to services that require environmental permits, such as the transportation and final disposal of waste, vegetation clearance and expansion of water supply and sewage collection infrastructure.

In 2024, we continued to make progress. We strengthened our relations with the public authorities and aligned our actions with municipal governments to drive improvements in local sanitation. We connected more households, regularized water meters and continued with strategic initiatives to reinforce industrial services and sustain the financial viability of our operations, while benefiting residential customers.



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² Vinci Água e Saneamento (VIAS) is an infrastructure investment fund whose ESG credentials have been certified by consulting firm NINT. Its investment strategy is focused on assets in the water and basic sanitation sector.

Our shareholders



Águas do Brasil Group

Saneamento Ambiental Águas do Brasil (SAAB), which trades as the Águas do Brasil Group, is a privately held corporation that owns 60% of Rio+Saneamento's equity. The holding company is one of the largest players in the private concession sector in Brazil, providing water supply and sewage collection and treatment services. The Águas do Brasil Group, supported by a highly qualified team and significant investments in innovation, contributes to the quality of life and health of over 5 million people in municipalities across the states of Rio de Janeiro, São Paulo and Minas Gerais. Headquartered in Niterói, Rio de Janeiro State, the Group began its operations in 1998, when it acquired the Águas do Imperador concession. The Group serves the two municipalities in the state of Rio de Janeiro with the highest positions in the 2024 Sanitation Ranking produced by Instituto Trata Brasil, a sanitation think tank: Niterói and Petrópolis.



Vinci Infraestrutura Água e Saneamento (VIAS)

The other 40% of Rio+Saneamento's equity is owned by VIAS, an investment fund managed by Vinci Partners, a company founded in 2009 by a group of managers with extensive experience in the financial markets. Vinci Partners' shares are listed on Nasdaq and its ticker symbol is VINP. It is one of the largest independent investment managers in Brazil, with a diversified portfolio of alternative strategies and solutions. Its business model is focused on high performance, making it a leader for alternative investments in the country. Managing R\$69 billion in assets, Vinci Partners invests in various infrastructure sectors, including energy, sanitation, transportation, logistics and highways. The manager has invested in eight infrastructure investment funds, both equity and credit, committing more than R\$5.3 billion and investing R\$3.8 billion in 20 assets.



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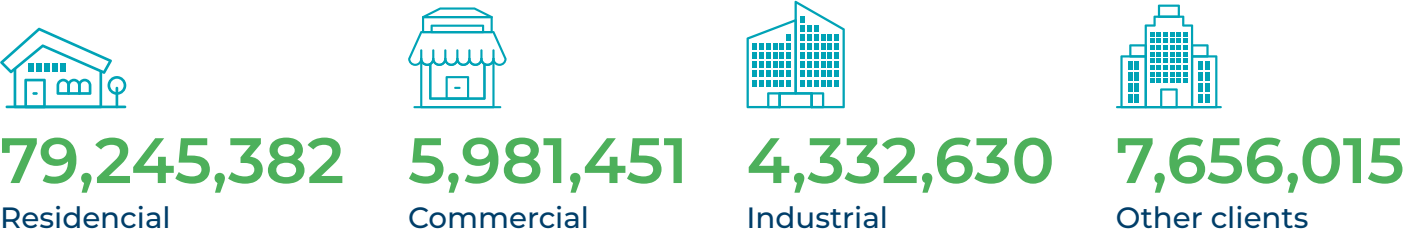
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NUMBER OF HOUSEHOLDS, COMMERCIAL COMPANIES AND INDUSTRIAL COMPANIES SERVED, BY SERVICE TYPE (IF-WU-000.A)

	2023		2024	
	Água	Esgoto	Água	Esgoto
Households served	762,887	2,671	815,042	33,021
Commercial companies served	31,683	227	33,465	1,620
Industrial companies served	1,106	8	1,059	39

Note: The growth of the base is in line with the concession's business plan for water. Regarding sewage, growth was sharper, due to new infrastructure becoming operational in the municipality of Rio das Ostras in 2024 and the reactivation of sewage treatment plants in other municipalities. In the neighborhoods that are part of the city of Rio de Janeiro's Planning Area 5, sewage collection and treatment are the responsibility of the municipal concessionaire Zona Oeste Mais Saneamento. The figures refer to December 2024.

TOTAL WATER SUPPLIED IN 2024 (IN THOUSANDS OF M³) (IF-WU-000.C)



Until a definitive Operational Control Center has been set up by the Rio de Janeiro Metropolitan Development Institute (the entity responsible for this task under the governance system established in the concession contract), it will not be possible to accurately measure the volumes of water imported and distributed. For this reason, the volumes stipulated in the Interdependence Contract were used.

TOTAL LENGTH OF WATER AND SEWAGE NETWORK (IF-WU-000.E)

Length (km)	2023	2024
Water networks	6,699	6,954
Sewage networks	176	552

Note: The growth of water networks is associated with the installation of new pipes and updates to the technical register. In several instances, water networks were found in locations not previously recorded. In the case of sewage networks, the notable 213% increase is associated with the takeover of sewage collection and treatment services in the municipality of Rio das Ostras in May 2024. In the neighborhoods that are part of the city of Rio de Janeiro's Planning Area 5, sewage collection and treatment are the responsibility of the municipal concessionaire Zona Oeste Mais Saneamento. The databases of the water and sewage technical registers are constantly being updated, and minor fluctuations may occur.



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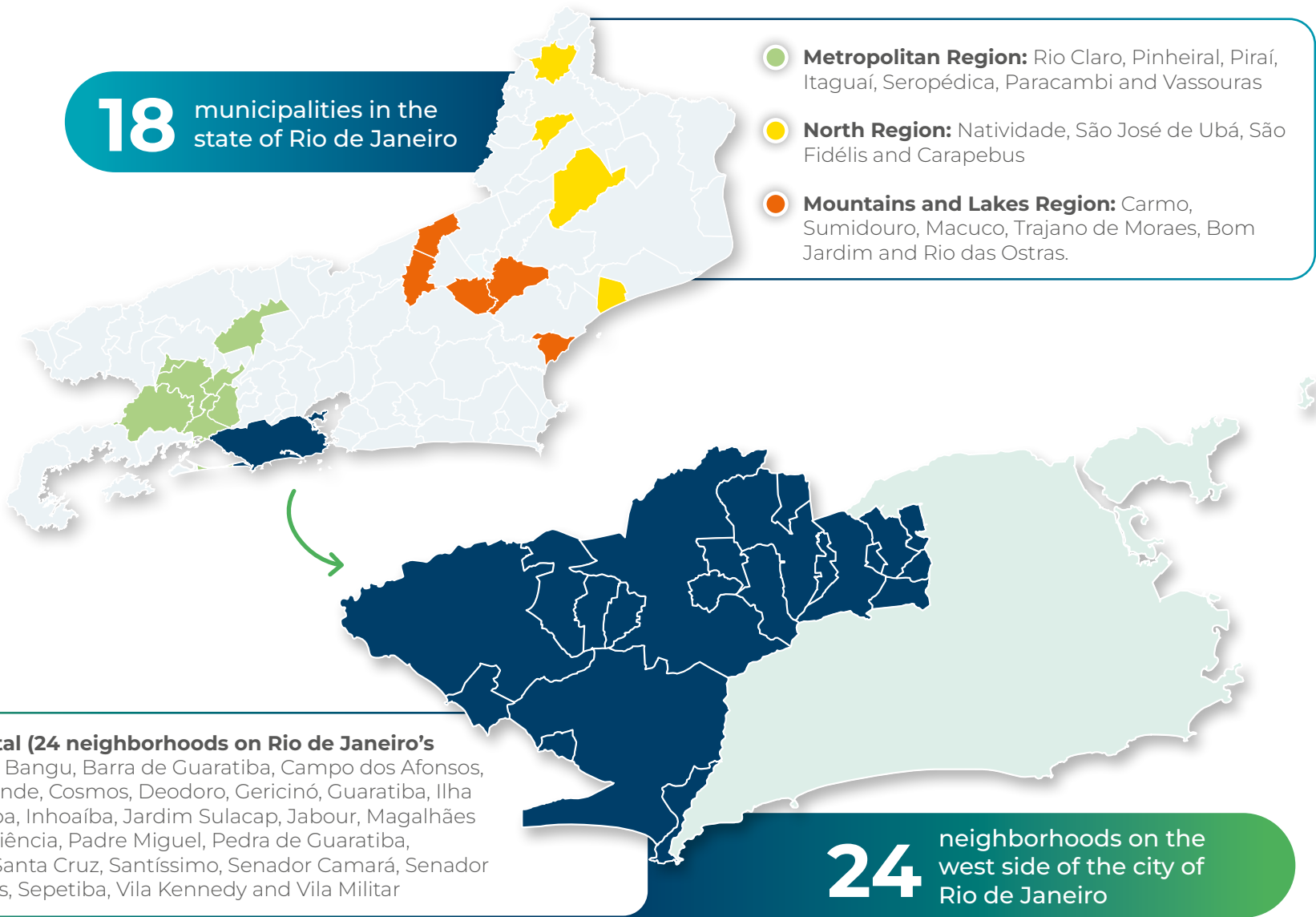
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Map of operations

GRI 2-6

Our operations are present in 18 municipalities in the state of Rio de Janeiro, including 24 neighborhoods on Rio de Janeiro's west side, representing 48% of the city's total area. Our infrastructure includes 39 water treatment plants and units, 14 underground intakes, 150 km of water mains over 1.5 meters in diameter and 15 sewage treatment plants.



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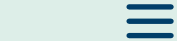
[More Care for the Planet](#)

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Growth trajectory

We started our activities on August 1, 2022, undertaking to invest more than R\$4 billion during the 35-year concession term, guaranteeing better health, quality of life and well-being for the population served.



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Highlights of 2024

KEY NUMBERS

2.5
years operating



15
sewage
treatment plants



35
year concession
contract



6,954 km
of water networks
(IF-WU-000.E)



39
water treatment
plants and units



552 km
of sewage networks
(IF-WU-000.E)



TARGETS IN SANITATION LEGAL FRAMEWORK

In our concession areas, we
are required to reach:

99%
water supply
coverage by 2033



90%
sewage service
coverage by 2033



25%
maximum water
loss rate by 2032



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CERTIFICATIONS, AWARDS AND RECOGNITION

Innovation Award

We were recognized with an Innovation Award for our actions to modernize the sanitation sector and for the use of innovative solutions to combat water losses. One of the main reasons for the prize was our Valued Water Program, which has brought about considerable advances in water distribution and waste control. Through investments in monitoring technology and strategic measures to improve customer registration and tackle leaks, we have demonstrated our commitment to efficiency and responsible management of water resources. This recognition underscores innovation as one of the pillars of sanitation transformation in Brazil.



Friend of Civil Defense Certificate

In February 2024, when heavy rains hit the municipality of Paracambi, our presence was essential. We acted quickly and responsibly to guarantee water supplies and support the population. As a result of this performance, we received a "Friend of Civil Defense Certificate" from the Paracambi Municipal Civil Defense Secretariat. This recognition reflects our role not only as service providers, but as community partners in crisis and emergency management.



PROSEGH certification

We were certified by the Rio de Janeiro State Water Security Program (PROSEGH), run by the Rio de Janeiro State Environmental Agency (INEA). This certification recognized the results of the Water Supply element of our Valued Water Program. As well as improving water distribution, this initiative has strengthened our operational safety and reduced waste, contributing to the preservation of water sources.



Experience Awards

For the second year in a row, we were honored to receive an Experience Award from technology company SoluCX. This awards scheme recognizes the companies with the best Net Promoter Scores in their sectors, based on evaluations by thousands of consumers. This result confirms that we are on the right track in our service journey, from first contact to the conclusion of service delivery.



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Our strategic drivers



Our Mission

To provide treated water supply and sewage collection and treatment services, prioritizing customer service, the development of our professionals and the interests of our shareholders, driven by operational excellence, as we grow sustainably and contribute to the population's quality of life.



Our Vision

To be recognized for our excellence in the provision of basic sanitation services and the quality and efficiency of all our businesses, demonstrating strict social and environmental responsibility, and contributing to the population's health and well-being.

Our Values

Ethics

Transparency, legality, consistency and fairness in everything we do

Simplicity

Discretion and the assurance of straightforward and effective solutions

Respect

Acceptance of differences, listening and empathy

Long-term vision

Forward thinking and business sustainability

Commitment

Motivation, dedication and responsibility to the organization

Efficiency

Excellence in processes, technology and people

Social and environmental responsibility

Social and environmental awareness to sustain future generations



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ESG strategic pillars



Integrity and transparency

Follow best practices in governance, business integrity and transparency in our activities.



Universal access to sanitation

Bring increasingly intelligent solutions and development to society as a whole through the supply of high-quality water and sewage collection and treatment.



An efficient water cycle

Accelerate the development agenda through sanitation (water and sewage services) and by raising society's awareness of the water cycle.



Water security and climate change

Assess the water security of operations and contribute to mitigating the causes of climate change through best practices and the recovery of water bodies and their biodiversity.



An integrated strategy for sustainable development

Since the beginning of the concession, we have structured our environmental, social and governance (ESG) approach based on the experience of the Águas do Brasil Group, guaranteeing the adoption of industry best practices and the continuous evolution of processes. In 2024, we enhanced our ESG journey, investing in initiatives to strengthen operational sustainability and the well-being of the people we serve.

Our activities go beyond basic sanitation: we are working to build a sustainable management model. Each area of Rio+Saneamento has ESG targets linked to our overall performance. Thus, meeting the targets has a direct impact on our strategic indicators, ensuring that sustainability is a value that is incorporated into everyday activities.

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UN Sustainable Development Goals

We have been members of the United Nations Global Compact since February 2023 and have incorporated the Compact's 10 principles and the 17 UN Sustainable Development Goals (SDGs) into our corporate strategy, linking eight of them with our strategic pillars, as set out in our Sustainability Policy.

In particular, we prioritize the following UN Sustainable Development Goals:



SDG 6 – Clean Water and Sanitation:

How we are advancing in our commitments to achieving universal access to water and basic sanitation.



SDG 13 – Climate Action:

Actions aimed at mitigating the effects of climate change, especially energy efficiency and reduction of greenhouse gas emissions.

In addition to these SDGs, we are committed to other ones that impact areas such as health, human rights and community progress:



Institutional relations and sector engagement

GRI 2-28



Rede Brasil

We are members of the **United Nations Global Compact**, a voluntary international initiative that commits us to 10 principles focused on respect for workers, the environment, human rights and anti-corruption actions. Through the Compact, we participate in the More Water Movement, aligned with key pillars for achieving SDG 6 – Clean Water and Sanitation.



We are members of the **National Association of Private Water and Sewage Service Concessionaires (ABCON)** and **Ethos Institute**.



We are members of the **Brazilian Association of Sanitary and Environmental Engineering (ABES)**.



We participate in **all nine of Rio de Janeiro State's river basin committees**, including as representatives of water resource users on the Guandu, Macaé and Ostras river committees.



We are members of the **ESG Council of the Rio de Janeiro State Federation of Industry (FIRJAN)**.



We coordinate **Abcon's** Quality, Environment, Health and Safety Committee.



We participate in **Brazilian Technical Standards Association** working groups tasked with creating and revising technical standards.

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GRI 3-3 Ethics, governance and transparency

Corporate governance

GRI 2-9, GRI 2-10, GRI 2-11

Governance is the foundation that ensures we make decisions responsibly, ethically and in line with our long-term vision. The Board of Directors is Rio+Saneamento's highest governance body, and it is supported by four advisory committees. In addition, the Ethics Committee, which reports to the Statutory Board, is responsible for handling issues related to integrity.

In the process of nominating and selecting board members, we follow guidelines for assessing competencies, diversity, independence, transparency and availability for the job. This approach guarantees a strategic composition in line with the sector's challenges. The chairman of the Board of Directors does not hold any executive positions at the company, which reinforces the independence of decisions.

The Executive Board is responsible for defining, developing, implementing and supervising the company's strategies. It holds regular meetings to analyze the company's financial, operational, environmental and social performance, discuss adjustments and improvements, and decide on key measures that require immediate responses. It also conducts annual performance evaluations, establishing targets and improvement plans for each area.

Estrutura de Governança



Board of Directors: Five full members and five substitutes (10% women), all representing the shareholders. Two-year terms.



Audit Committee: Three members (33% women), including one independent member and two members appointed by the shareholders. One-year terms.



Finance Committee: Three members, appointed by the shareholders. One-year terms.



Operational and Construction Project Committee: Three members, appointed by the shareholders. One-year terms.



People and Social Responsibility Committee: Three members, appointed by the shareholders (66% women). One-year terms.

PERCENTAGE OF INDIVIDUALS WHO ARE MEMBERS OF THE ORGANIZATION'S GOVERNANCE BODIES (GRI 405-1)



70%
MEN



30%
WOMEN

2023



85%
MEN



15%
WOMEN

2024

By age group	2023	2024
Under 30	0%	0%
30 to 50	50%	50%
Over 50	50%	50%

Note: There are no individuals belonging to vulnerable or minority groups.

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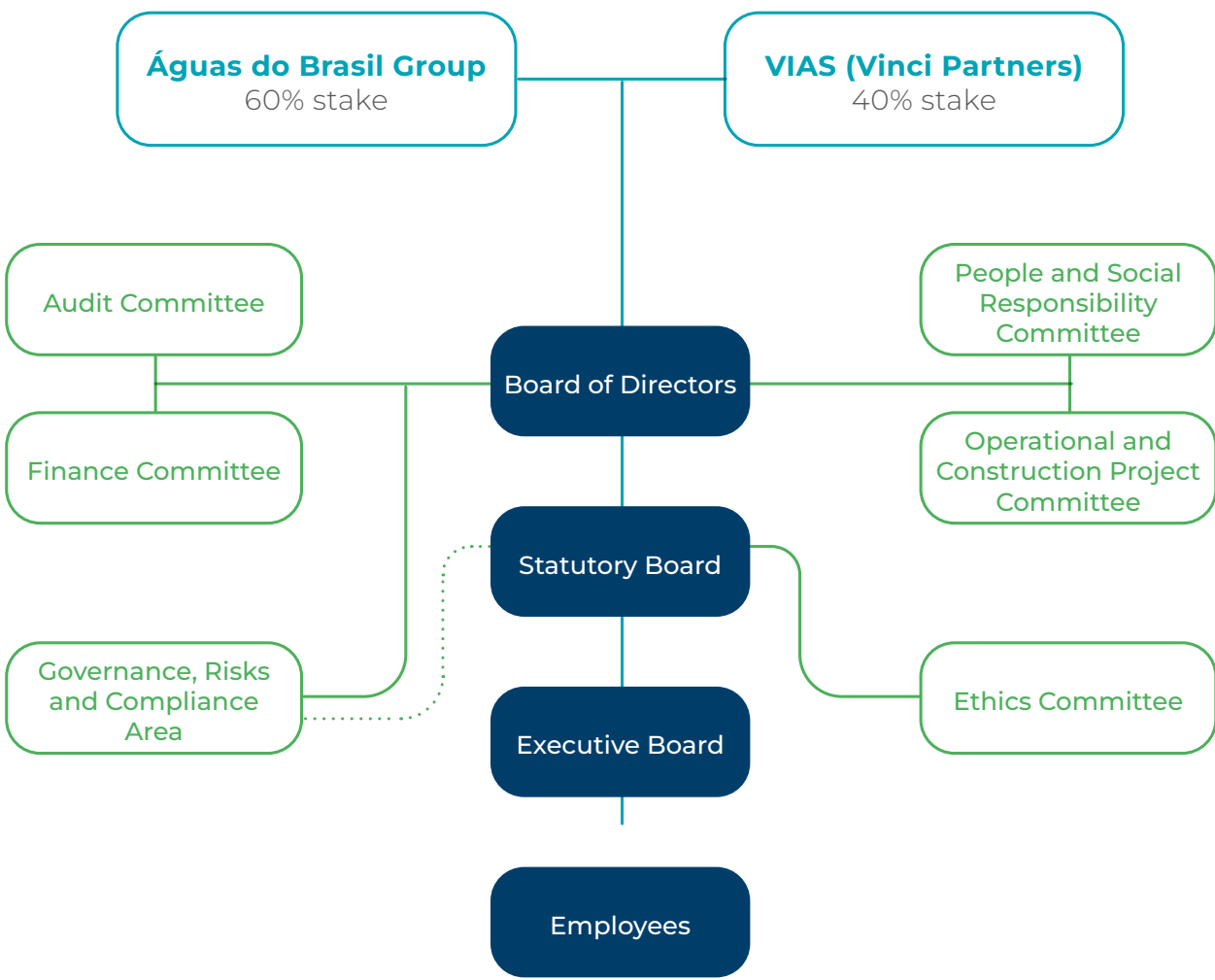
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Responsibility for sustainable development

GRI 2-12, GRI 2-13, GRI 2-17

Actions related to sustainable development are overseen by our highest governance bodies, including the Board of Directors. Our overall organizational performance targets take into account the environmental, social and governance themes of our ESG journey, impacting all spheres of the company, especially at executive levels.

In 2024, we provided specific training to the members of our governance bodies, with a focus on executive compliance. This training covered harassment, anti-corruption, handling and responding to complaints, our Code of Ethical Conduct and relations with public officials. We also offered diversity training to executives, as part of our efforts to ensure an increasingly ethical, transparent and inclusive work environment.

Through its advisory committees, the Board of Directors receives monthly reports on risks and their impacts, carries out detailed reviews and promotes measures to mitigate or reverse situations with impacts on the economy, the environment and people. Our ESG journey is also monitored by our statutory directors and Audit Committee.

The management of organizational impacts is rolled out from top governance to operational areas, through the implementation of sustainability strategies that cover the following:

- ✓ Evaluation and monitoring of sustainable performance
- ✓ Guaranteed compliance with regulations and standards
- ✓ Integration of sustainability into processes and operations
- ✓ Stakeholder engagement
- ✓ Development of sustainable initiatives
- ✓ Publication of sustainability reports
- ✓ Education and awareness raising
- ✓ Promotion of innovation and research
- ✓ Continuous assessment of risks and opportunities

Critical concerns – factors that could threaten the long-term financial, environmental or operational sustainability of the business – are reported to the organization’s highest governance body. Monitoring takes place through internal and external audit reports, formal board meetings, periodic presentations, communication via advisory committees, and financial performance analysis. We also evaluate strategic and regulatory reviews, business plans, sustainability and corporate social responsibility reports, and crisis and emergency management. In 2024, no critical concerns were identified.

GRI 2-16



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Risk and compliance management

In 2024, we enhanced our governance, risks and compliance structure, reinforcing a culture of integrity throughout the organization. Risk management was a key area for improving the governance structure, with the creation of more robust processes for anticipating and mitigating strategic risks. Among other things, we developed a new target management app, allowing us to monitor our strategic commitments more precisely, efficiently and transparently.

One of the improvements planned for 2025 is the creation of a Legal Committee, which will have quarterly meetings involving the Commercial and Operations areas. This initiative is designed to strengthen our governance and reduce litigation through joint analysis and preventive measures. We will also adopt a new financial accountability model, which will enable each area to act proactively to prevent lawsuits from recurring.

In 2025, we will run an executive training course aimed at directors, board members and the members of strategic committees, in conjunction with the Águas do Brasil Group, expanding the dissemination of a culture of compliance and governance at the highest level of the organization.

Personal data protection and information security

GRI 3-3 Privacy and data security

We value and respect personal data protection, recognizing that the secure and efficient management of information is essential to support the business, comply with legal obligations and guarantee the transparency and privacy of those with whom we interact. Our goal is to ensure the secure and responsible processing of data, in full compliance with Brazil's General Data Protection Law and the highest standards of compliance and digital ethics.

Our robust data protection and information security policies ensure full compliance with the requirements of the General Data Protection Law. To prevent cybersecurity incidents, we continuously monitor risks through a structured governance system. This system includes specific regulatory and technical documents, which establish guidelines for data protection in the procedural, behavioral and regulatory spheres. As a result of these actions, to date we have not registered any complaints regarding breaches of privacy or loss of customer data. **GRI 418-1**

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Ethics and human rights

GRI 2-23, GRI 2-24

As signatories to the UN Global Compact, we reaffirm our engagement with the values of integrity, equality and respect for human rights in all our activities. These principles guide our practices and are aligned with our Code of Ethical Conduct.

Although we do not have any operations that present risks of child labor, the exposure of young people to dangerous activities, or forced or compulsory labor, we have adopted specific policies aimed at preventing these issues.

GRI 408-1, GRI 409-1

We maintain a rigorous document verification process, carry out regular training with our employees and provide a Whistle-blower Channel to ensure compliance with our guidelines. All policies are approved by the Board of Directors.

These guidelines are also incorporated into our onboarding process for new employees and present in our Code of Ethical Conduct, which is available on our corporate website and applicable to the whole workforce. Monitoring is conducted by the Ombudsman Office and Whistleblower Channel, which serve as listening and monitoring spaces, guaranteeing compliance

with ethical practices in our business relationships.

Ethical conduct

We continually reinforce the importance of integrity in our organizational culture. We widely disseminate our Code of Ethical Conduct and associated policies, so that managers, employees and contractors follow the principles of the Brazilian Anti-Corruption Law and act ethically, legally and responsibly when conducting business.

We carry out regular training on integrity and compliance, based on these documents, including in-person training for executive leaders. All new employees receive guidance on the Code of Ethical Conduct when they are hired, ensuring that they are aligned with our values from the outset.

We take a transparent approach to preventing and mitigating conflicts of interest. We use structured policies, training courses and processes to ensure the integrity of operations. This commitment is reinforced by our Code of Ethical Conduct, Declaration of Adherence to the Code,



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Compliance Policy and Related Party Transactions Policy. We also keep our stakeholders informed of possible conflicts, promoting ethical, transparent and responsible management. **GRI 2-15**

Our preventive and cultural initiatives to tackle corruption risks cover 100% of our units and operations. They include internal controls, financial and decision-making powers, a dedicated compliance and governance structure, supplier quotation and evaluation, due diligence, the Whistleblower Channel, adherence to the Code of Ethical Conduct and supplier registration together with due diligence on a third-party platform.

We also have anti-corruption policies and procedures, we carry out internal audits and we promote awareness through campaigns and training. In 2024, 100% of our employees and members of governance bodies were informed of and trained on these guidelines. We also strengthened our positioning with suppliers and shareholders, ensuring that 100% of them were informed about our policies and practices. As part of this effort, we structu-

red rules for contact with public officials, defined guidelines for receiving gifts, and established an internal evaluation process, conducted by the Compliance, Legal and Executive areas, for approving sponsorship and donations. **GRI 205-1, GRI 205-2**

Whistleblower Channel
GRI 2-26

The Whistleblower Channel is an essential tool in our Compliance Program. It allows employees, partners and other stakeholders to safely and confidentially report suspected irregularities, fraud, harassment or other violations of the Code of Ethical Conduct, internal policies or applicable legislation.

The channel can be accessed via a website or by phone. The platform is operated by an independent and specialized company, guaranteeing impartiality, anonymity for whistleblowers and confidentiality in the handling of cases.

Complaints are analyzed by corporate investigations carried out by the Governan-

ce, Risks and Compliance Area, with the support of the Ethics Committee, made up of management representatives. This committee is responsible for evaluating cases, recommending actions and defining corrective or disciplinary measures when necessary.

We also provide regular training on how the channel works and key concepts related to misconduct, helping strengthen a culture of ethics and integrity at all levels of the organization.

In 2024, we recorded an increase in both the number and quality of complaints received, which demonstrates greater confidence in the channel and a maturing culture of integrity. The most common issues were harassment, fraud and conflicts of interest. 100% of reported cases were addressed and resolved through appropriate measures.



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Transparency

Communication and engagement

GRI 2-29

We believe that transparency is achieved on a day-to-day basis, through open, continuous and respectful dialogue with all our stakeholders. We maintain this premise in our interactions with business partners, clients, consumers, employees, suppliers, investors, shareholders, labor unions, government bodies, river basin committees, local communities and civil society organizations.

To facilitate effective communication, we use various channels for dialogue and engagement, including corporate social responsibility initiatives, training, sustainability reports, ongoing evaluations and encouragement of feedback. We also have fundamental tools to ensure the integrity and transparency of our actions, such as the Ombudsman's Office, Whistleblower Channel and Investors' Portal. The latter is structured to meet the requirements of the Brazilian Securities and Exchange Commission (CVM).

Our stakeholder engagement has multiple objectives, including the following:

-  Identify and mitigate real and potential impacts;
-  Build solid and lasting relationships;
-  Understand needs and expectations;
-  Enhance decision making and drive innovation;
-  Comply with regulatory requirements and strengthen our corporate reputation;
-  Promote sustainability and meet investors' demands;
-  Resolve conflicts efficiently and transparently.

The Institutional Relations Department is in charge of managing these relationships. It coordinates strategic partnerships, responds to institutional demands and meets with government bodies and trade associations, always with a focus on regional development and the generation of shared value.

Complaint mechanisms GRI 2-25

Our commitment to transparency, ethics and risk management is also reflected in the way we handle questions, complaints and protests from stakeholders. In addition to the Whistleblower Channel, we have specific complaint and communication mechanisms designed to ensure active listening and appropriate action.

We have areas and teams dedicated to receiving, analyzing and responding to these complaints, including the Governance, Risks and Compliance, Regulatory, Institutional Relations, Communication, Commercial and Ombudsman areas. We use different channels, such as contact forms, social networks, hotlines and email, and tailor the tools to the audience, topic and location.

We also work in conjunction with external complaint mechanisms, such as those of regulatory agencies and independent audits.

We involve stakeholders in improving these channels through evaluation forms, feedback on active cases and encouragement of feedback. The mechanisms' effectiveness is monitored through indicators, reports and continuous improvement measures taken by the responsible areas. The results are tracked by the Board of Directors' advisory committees, guaranteeing the monitoring and effectiveness of implemented actions.



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Regulation and institutional relations

GRI 3-3 Regulation and legal certainty

We operate under an integrated and innovative regulatory model, structured on the basis of geographic and socioeconomic criteria, which promotes coordination between concessionaires, the state and society. The basic sanitation concession auction for the Rio de Janeiro State Water and Sewage Company (Cedae) was divided into four blocks and we are responsible for Block 3.

Our contract provides for a shared operation model in the Metropolitan Region of Rio de Janeiro – more specifically in Itaguaí, Seropédica, Paracambi and on the state capital's west side – where water is treated by Cedae, while Rio+Saneamento is responsible for distributing it to consumers. In the other municipalities, we are responsible for the entire process: water abstraction, treatment and distribution.

We also carry out sewage collection and treatment, as well as commercial management (such as issuing bills and customer service) in all the municipalities in the concession area, with the exception of the neighborhoods

in the city of Rio de Janeiro's Planning Area 5, where these services are provided by Zona Oeste Mais Saneamento, a company that also belongs to the Águas do Brasil Group.

In 2024, we strengthened our formal communication strategy and enhanced our regulatory compliance, ensuring that administrative processes and dialogue with the Rio de Janeiro State Energy and Basic Sanitation Regulatory Agency (AGENERSA) are conducted efficiently, transparently and in full alignment with the concession contract.

We continued to make progress in structuring an increasingly modern regulatory monitoring system. We are incorporating the use of artificial intelligence and new technological platforms to optimize the analysis of processes and speed up decision making.

Another important advance involved mapping risks and identifying imbalances in our concession contract, based on the experience gained in the first two years. This work made it possible to submit requests for financial rebalancing to the granting authority, thereby bringing greater clarity to targets, enhancing performance and improving financial predictability in the coming years.



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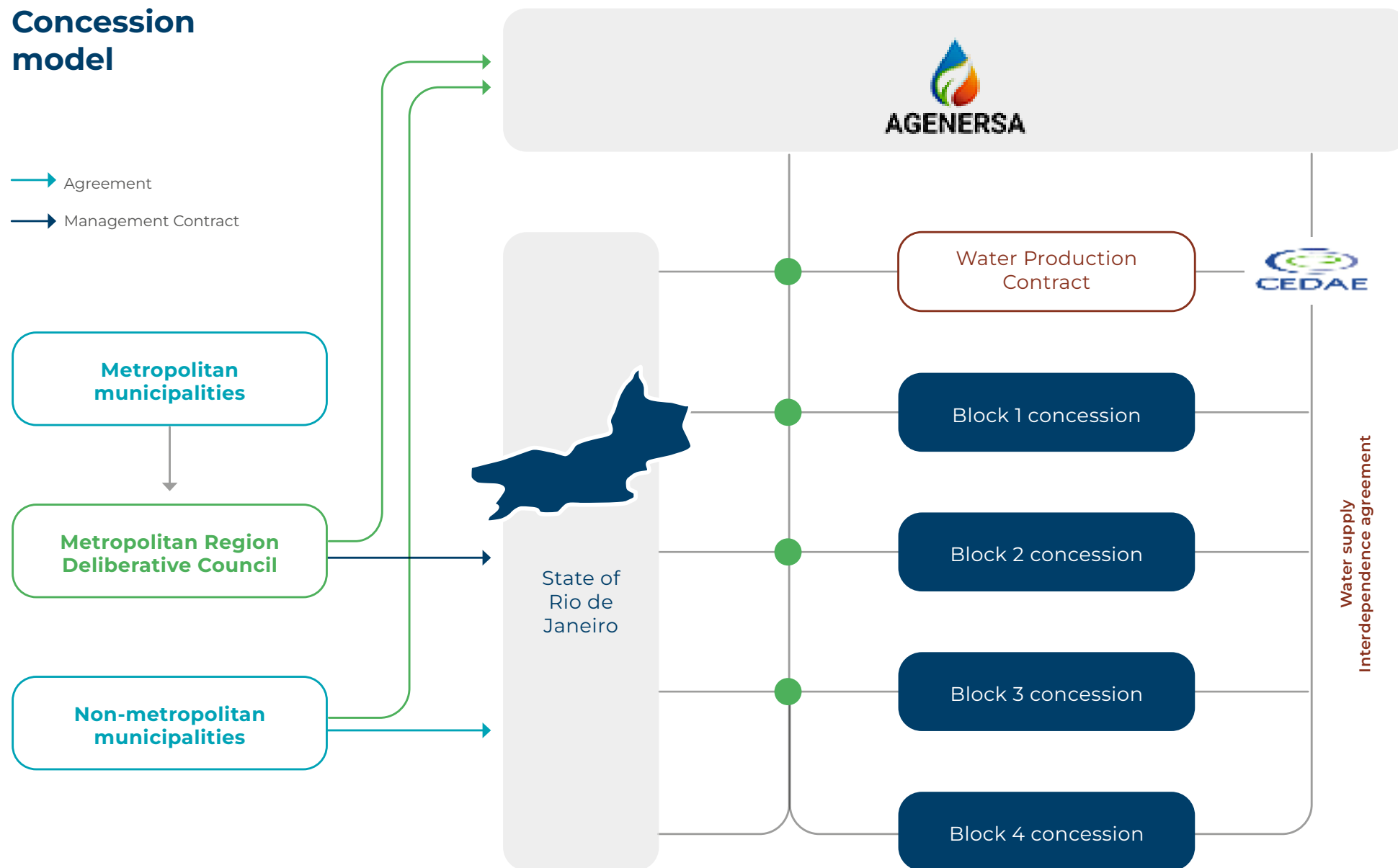
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Concession model

→ Agreement
→ Management Contract



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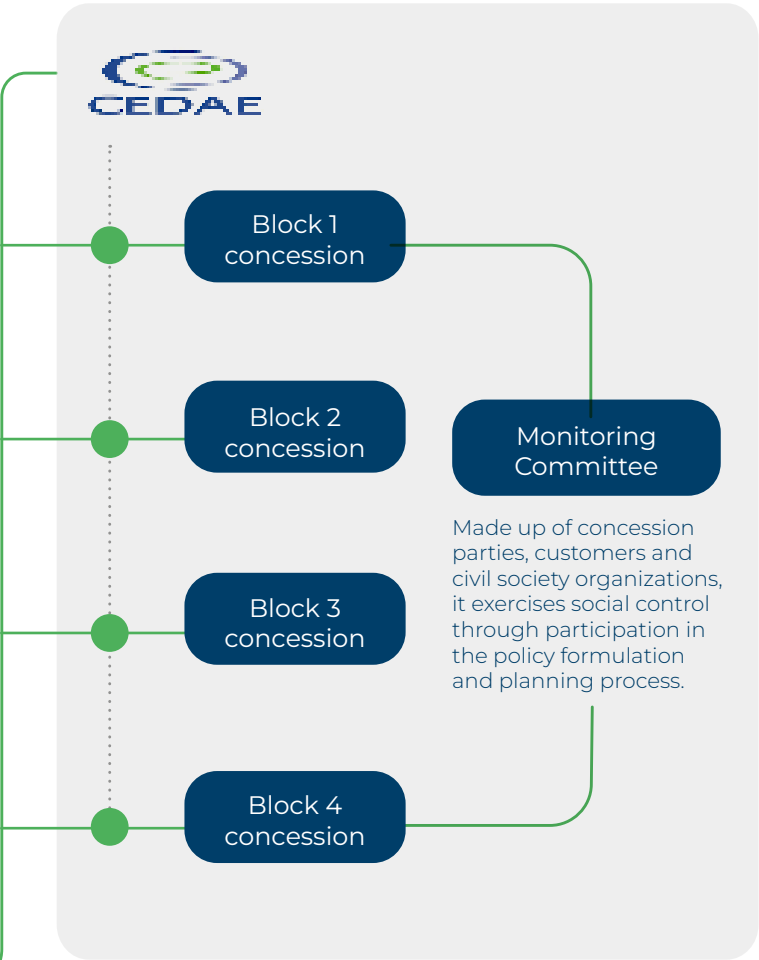
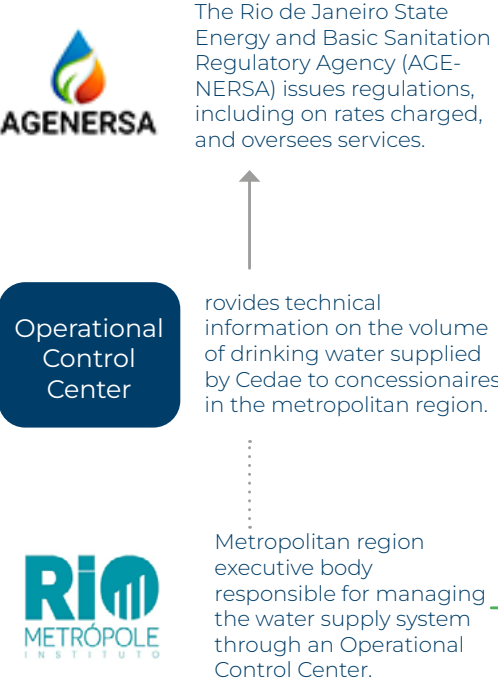
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Inter-block governance structure

Ensure technical quality and impartiality in the assessment of water supply billing.

Ensure good governance to settle disputes regarding the supply of water by Cedae to the blocks and inter-block water flows.

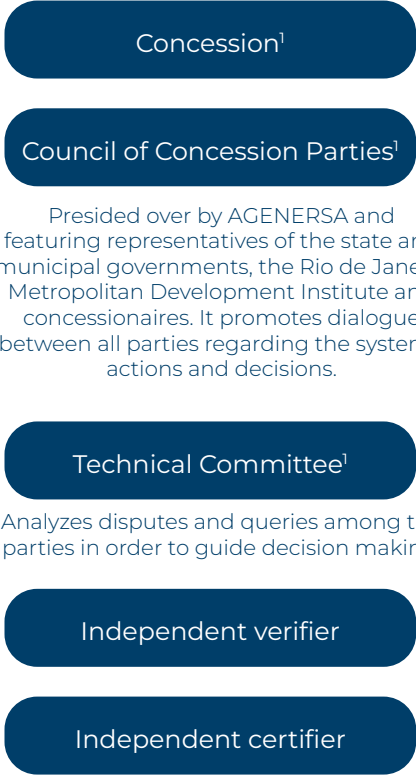
Ensure technical quality and impartiality in decisions on water resource allocation policy.



Intra-block governance structure

Ensure technical quality and impartiality in relevant decisions within the scope of concessions.

Ensure the participation of concession parties in relevant concession decisions.



¹ Rio+San is a member of these bodies.

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Transparency in relations with public authorities

Ethics and compliance with regulatory requirements are nonnegotiable elements of our relations with public authorities. For us, integrity is the basis of any institutional interaction, and all our employees must strictly follow the applicable legal and regulatory procedures.

Any request, contact or partnership with the public sector must be conducted with integrity, transparency and responsibility. We do not tolerate practices involving favors, undue advantages or any unauthorized means of obtaining documents or information of interest to the company.

Likewise, the actions of public agents in inspection or investigation processes must not, under any circumstances, be hindered or influenced. Rio+Saneamento must promptly provide all requested information and clarifications, demonstrating full cooperation with the oversight authorities.

Through this approach, we reinforce our governance, strengthen our institutional integrity and contribute to a more ethical and transparent business environment, in line with the sector's best practices.



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Universal access to basic sanitation

GRI 3-3 Universal access to basic sanitation, GRI 203-1, GRI 203-2

Universal access to sanitation is essential for public health, economic development and social justice. Having access to treated water and sewage infrastructure is a human right that promotes inclusion by opening up paths to education, work and leisure in decent conditions. It also supports urban development and environmental protection.

In 2024, the modernization and expansion of the sewage network took center stage in our concession. We invested strategically to extend service coverage and improve the quality of life of the people we serve. We worked to replace old pipes, reactivate inactive infrastructure, increase effluent treatment efficiency and mitigate environmental impacts.

We have adopted more efficient and sustainable construction methods, such as trenchless pipe installation. Inspired by solutions employed in the gas sector and in large urban centers, this technique reduces the need for digging up streets, speeds up construction work and minimizes the disposal of materials, as well as having less impact on urban mobility.

These infrastructure projects are deeply significant for the communities they benefit, while directly adhering to the principles of Brazil's sanitation legal framework. The rehabilitation of sewage treatment plants has enabled some municipal governments in our concession area to access the "Green ICMS" tax incentive scheme, which is designed for municipalities that adopt sustainable environmental practices. This achievement leverages the positive impact of investments in sanitation, contributing to the preservation of watercourses and strengthening municipal management.



INVESTMENTS IN 2024

R\$ 191.8 million
WATER

R\$ 27.9 million
SEWAGE

R\$ 42.1 million
OTHER¹

Note 1: Other: investments in furniture, IT, re-registration projects, machinery and equipment, and improvements to units.



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Expansion of sanitation: Better health for more people

GRI 3-3 Operational safety

Expanding sanitation systems in urban centers is fundamental to improving the population's quality of life. As well as guaranteeing the supply of drinking water, this expansion makes proper sewage collection possible, avoiding the contamination of gutters, drainage networks and water bodies.

Throughout 2024, we carried out an extensive campaign to install and replace water supply networks, involving 182 km of new pipes. This work encompassed the municipalities of Rio de Janeiro (Planning Area 5), Itaguaí, Seropédica, Rio das Ostras, Carmo, Paracambi and Pinheiral.

We also completed important water main projects in parts of the municipalities of Rio de Janeiro and Seropédica. In the state capital, we completed watercourse crossings for the Guaratiba III and Barra de Guaratiba water mains, involving approximately 6 km of pipes with diameters of 300 mm and 600 mm. In Seropédica, we installed an 8-km water main, connecting the Japeri water plant to the municipality's industrial district, which had been experiencing frequency supply difficulties for more than three decades.

It is estimated that around 45,000 people have benefited directly from our work to expand the water supply system. Having a reliable supply also represents a boost for the economic development of Seropédica's industrial district.

During the year, we also reactivated five sewage treatment plants and installed 23 km of collection networks. Additionally, we took over management of the sewage system in Rio das Ostras, as part of a robust program of investments and commercial actions aimed at improving the quality of services and local sustainability.

These measures generated a significant increase in treated sewage, from 917 to more than 10,000 m3 per day and benefiting over 31,000 households. From an environmental point of view, this work is also helping clean up important watercourses, such as the Macacos River in Paracambi and the Paraíba do Sul River in Vassouras.

New sewage treatment plants

In 2024, we reactivated the Centro and Guarajuba sewage treatment plants in Paracambi, the Jardim Real I and II plants in Pinheiral and the Barão de Vassouras plant in Vassouras. Investments in these units increased treatment capacity, generating both environmental and economic benefits.

Thanks to these infrastructure projects, around 5 million liters of sewage are now being treated every day, in accordance with applicable regulatory and environmental standards.

Landmark investment in Rio das Ostras

The completion of work on Rio Dourado Water Treatment Plant, part of the municipality of Rio das Ostras' water supply system, more than doubled its operating capacity, which rose 114.3%, from 280 to 600 liters per second. In 2024, we also delivered a new 12-km water main along the town's outskirts, as part of efforts to improve water abstraction from the Macaé River. We also started operating the sewage system in Rio das Ostras, adding 23,400 customers to our billed customer base. As of December 2024, we had invested R\$100 million in the municipality, benefiting more than 150,000 residents.

AVERAGE VOLUME OF WASTEWATER TREATED PER DAY (M³/DAY) (SIF-WU-000.D)

	2023	2024
Sewage	917.4	10,066.5

Note: There were no volumes recorded for stormwater and combined sewer. The data published in the previous cycle has been revised. **GRI 2-4**



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Customer centered

GRI 3-3 Quality of services provided

The expansion of sanitation services in the communities we serve has been accompanied by an equally important commitment: to take care of the experience of those who matter most – our customers.

In 2024, we further strengthened these relationships of trust by listening carefully, responding quickly and seeking solutions that really make a difference to people's everyday lives. As a result of this work, we were certified for the second year running in the Experience Awards, an initiative organized by technology firm SoluCX, which recognizes the companies with the best Net Promoter Scores in Brazil in each sector. Our brand was evaluated by thousands of consumers in a national survey, confirming that we are on the right track, from first contact to the delivery of services.

A major highlight of the year was one of the biggest re-registration drives ever carried out in the sector. In an integrated initiative that mobilized our teams in the field, we visited 18 municipalities, including 24 neighborhoods on Rio's west side, where more than 2.6 million people live. This mobilization not just broadened our service base but also strengthened our bonds with communities, ensuring that more and more families have access to drinking water and sanitation in a fair and affordable way.

Due to these closer relationships, we managed to reduce delinquency by 7 percentage points across our total customer base. Among beneficiaries of the "Social Tariff" subsidy scheme outside the state capital, the decline was even sharper: 12 percentage points. This achievement is the result of initiatives aimed at facilitating dialogue, such as special negotiation sessions, mobile services and the expansion of digital channels, bringing solutions closer to those who need them most.



In 2024, we provided more than 450,000 services, including the installation and replacement of water meters, re-registrations, mobile services and 80,000 new water and sewage connections



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Customer service innovation:
Connecting people and
solutions

We believe that access to sanitation needs to be simple, fast and inclusive. That's why we have invested in new features on our digital channels, making our services even more efficient and accessible.

The Rio+Saneamento app now lets customers access more services, including checking their supply conditions in real time, downloading a copy of their bill and making credit card payments. As with the company's website, we have included accessibility features for people with visual impairments and the elderly, reinforcing inclusion in our service channels.

Another important innovation was the implementation of the Geocall system, which modernized the management of operational services in the 18 municipalities in our concession area. This tool allows real-time monitoring of field teams and the materials used, optimizing movements and reducing the average time taken to execute work orders.

As a result, we have been able to more precisely identify the factors that influence service performance, including with regard to outsourced teams. Geocall also offers analytical, summary and management reports that support more assertive and strategic decisions, increasing our efficiency and customer satisfaction.

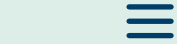
As a result of our actions to structure our water production and distribution systems, in 2024 we reduced the number of unplanned service interruptions by **37%** while cutting the number of affected customers by more than half, compared to 2023.



NUMBER OF UNPLANNED SERVICE INTERRUPTIONS AND CUSTOMERS AFFECTED, BY DURATION CATEGORY (IF-WU-450A.3)

Interruption category	2023		2024	
	Number of unplanned interruptions	Number of customers affected (accumulated)*	Number of unplanned interruptions	Number of customers affected (accumulated)*
< 6 hours	284	2,733,047	137	729,204
> 6 hours	378	6,398,995	280	3,788,065

Note: The number of customers affected is the sum of households affected by each interruption. Accordingly, the same households may be counted several times, if they were affected by different events.



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Service excellence

GRI 3-3 Quality of services provided

Ensuring the quality of what we deliver is a natural extension of our commitment to those we serve. Consequently, we invest in proximity, technology and inclusion in our customer relationships, while paying close attention to the technical excellence of our services, to guarantee safe drinking water and an efficient sewage system throughout our concession area.

100% of our services provided undergo rigorous quality and safety assessments. Our aim is to guarantee compliance with technical standards, protect the health of the population and avoid impacts on consumers. **GRI 416-1**

We maintain strict control over the quality of the water distributed, always in line with federal regulations and international best practices. In 2024, we did not record any nonconformities that resulted in formal enforcement actions, as all identified deviations were corrected promptly. These efforts allowed us to raise our Water Quality Index score to 98%, up from 96% in 2023. **IF-WU-250a.1**

This progress is the direct result of strategic investments and the strengthening of our teams' technical training. In 2024, we carried out specific training on operational physical-chemical analysis, which is essential for monitoring the efficiency of treatment plants. We also made improvements to our operating structures, such as the following:

- ✓ Replacement of filter beds to make filtering processes more efficient;
- ✓ Modernization of treatment systems, eliminating specific quality deviations.

To ensure the potability of water and minimize risks to public health, we monitor pesticides, metabolites, inorganic and organic chemical substances and disinfection byproducts, as required by federal legislation. In 2024, none of these substances were detected in the analyses carried out. If any contaminants are identified, we will investigate each situation to assess the risks to public health and conduct regular inspections to identify potential sources of contamination. **IF-WU-250a.2**



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Improvement in Sewage Quality Index score

GRI 3-3 Quality of services provided, IF-WU-140b.1

Attentive to operational efficiency and compliance with environmental regulations, we have adopted strict control standards for effluent management. Wastewater treatment follows criteria established by applicable legislation, including specific limits for parameters such as pH, biochemical oxygen demand, chemical oxygen demand, total suspended solids, nitrogen, phosphorus, temperature, surfactants, floating particles, total oil and grease, and settleable solids.

These standards are defined by the National Environment Council (CONAMA) and by state rules issued by the Rio de Janeiro State Environmental Agency (INEA), based on Rio de Janeiro State Environment Council (CONEMA) resolutions 90 of 2021 (NOP 45) and 93 of 2021 (NOP 48).

To ensure compliance with these parameters, we carry out continuous monitoring and systematic quality assessments, always conducted by an accredited laboratory, guaranteeing reliable results and safety for the population and the environment. Over the course of 2024, we intensified our actions to ensure efficient sewage treatment. This

led to an increase in our Sewage Quality Index score. A total of 241 biochemical oxygen demand analyses were carried out over a five-day period – an essential parameter for calculating the performance of treatment plants.

During this period, 17 specific incidents of noncompliance were recorded, mainly concentrated at sewage treatment plants 1 and 2 in Pirai, at Nova Divinéia Sewage Treatment Plant in São Fidélis, and at Mariléa Sewage Treatment Plant in Rio das Ostras. However, none of these deviations resulted in formal enforcement actions, since all the necessary corrections were made immediately.

To further improve the performance of our sewage treatment plants, we have taken several measures, including the following:

- ✓ Increased frequency of internal analysis, allowing more precise monitoring of treatment efficiency;
- ✓ Intensive training of operators in operational physical-chemical analysis, enhancing the monitoring and adjustment of treatment processes;
- ✓ Immediate reporting of any deviations to the operational team, ensuring fast and effective corrections;
- ✓ Self-depuration studies, ensuring that discharges of treated effluents do not harm the quality of water sources.

Management of emerging contaminants

IF-WU-140b.2

Although Brazilian legislation does not yet establish specific guidelines for monitoring and disposing of emerging contaminants in treated sewage, we strictly follow all the environmental regulations in force. We maintain continuous contact with the environmental and health surveillance agencies to guarantee the safety of our systems and public health protection.

Since our operations began, there has been no record of contamination by emerging substances that has resulted in health risks for the population. Even so, if any critical situation is identified, we immediately adopt a preventive response protocol, which includes notifying the health authorities, halting supplies in any affected areas, and increasing the frequency and scope of laboratory analyses.



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More Efficiency



Operational efficiency

When we took over the concession, we were faced with a fragile system with serious structural deficiencies. One of the biggest challenges was in the water distribution systems, where losses along the route from abstraction points to people's homes jeopardized water security and the carrying capacity of the water sources.

In 2024, we intensified our efforts to modernize our infrastructure and increase our operational efficiency. All the work was carried out with a focus on water quality, operational sustainability and security of supply. Investments in metering and combating losses were fundamental to reducing water losses in the municipalities where we operate.

One of the year's priorities was the rehabilitation of essential assets, ensuring that treatment and distribution plants operate more efficiently and sustainably. As well as guaranteeing access to sanitation, this strategy has helped reduce losses and strengthen more balanced and conscious operations. We also installed devices to enhance our capacity to control and monitor systems, including 128 water flow meters and 58 automated control valves.



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Water loss management and reduction

GRI 3-3 Operational and financial efficiency

Reducing water losses was one of our main accomplishments in 2024. We structured a comprehensive plan, featuring integrated infrastructure, technology and team training actions. We installed isolation valves to increase distribution control, intensified monitoring of available volumes, and engaged operational teams in combating leaks. We also invested in new supply networks in Itaguaí and Seropédica, extending regulated water services to previously unserved areas.

More than a third of our annual investments were allocated to our Loss Reduction Program. This led to considerable progress in supply efficiency and the sustainability of operations, with direct impacts on revenue, cost savings and the preservation of water resources. Overcoming a challenge of this magnitude required robust planning, the use of advanced technologies and the adoption of specific strategies for major infrastructure projects, such as the replacement of water mains along busy roads. Consideration for the population during these interventions was essential to maintain continuous supplies. As a result, we have recorded an increase of R\$17 million in revenue since the program began.

Valued Water Program

The Valued Water Program has been the main driver of our operational efficiency improvements. Created to reduce losses throughout the water distribution network to consumers, the program directly contributes to increasing the volume available in cities, improving operational efficiency and increasing revenue. Aligned with the targets of Brazil's sanitation legal framework – including to reduce water losses to no more than 25% by 2033 – the program has replaced old water meters, optimized water distribution using automated valves, brought more customers into the formal service network, and tackled fraud and illegal connections.

In 2024, we invested more than R\$97 million in the program, focusing on Itaguaí, Rio das Ostras and the city of Rio de Janeiro. We installed 129 km of water mains and repaired 900 leaks. We also installed 193 control valves, 132 macro flow meters and 33 pressure monitoring points, as well as installing more water meters and modernizing existing ones. These measures contributed to both a reduction in physical losses and an increase in the average volume billed per customer.

The positive impacts are already being felt. We have significantly reduced our distribution loss rate, leading to major operational and environmental gains. We have also reduced the volume of unbilled water, ensuring that more customers are served fairly and transparently. At the same time, we have strengthened the company's image among the population and regulatory bodies, promoting management that is increasingly efficient, sustainable and attuned to society's demands.

Note: Until a definitive Operational Control Center has been set up by the Rio de Janeiro Metropolitan Development Institute (the entity responsible for this task under the governance system established in the concession contract), we will not have reliable water loss data.



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Innovation

In 2024, we made progress in adopting sustainability and innovation best practices in the sanitation sector. We are committed to offering creative and effective solutions to the challenges of achieving universal access, continuously investing in technology, and optimizing operations to ensure greater water supply efficiency, security and reliability.

In this context, we completed the installation of control panels with sensors and frequency inverters at the Ponte do Baião intake and Rio Dourado Water Treatment Plant, which are part of supply system in Rio das Ostras. This equipment represents a major advance for the sector, as it enables real-time monitoring of operations, preventive identification of faults, optimization of energy consumption and greater control of processes, reducing the risk of supply interruptions and making water treatment more efficient and sustainable.

We also entered into an innovative agreement with Rio de Janeiro Rural Federal University to

rectify the institution's water supply, which led to a 50% reduction in leakage losses. This project also provides for studies on the proper treatment of the sewage generated on campus, including the creation of a sustainable model that can be replicated by other institutions.

In Carapebus, we have gone even further by adopting "Pipers" technology for the first time in Latin America, to map and diagnose raw water pipelines. Using these ball-shaped devices, inserted directly into pipes, we can accurately detect leakage points, faulty valves and other occurrences throughout the network. This technology employs high-precision sensors and magnetic surveys to generate data that helps us update the technical register, reduce losses, improve efficiency in water production and distribution, and optimize preventive maintenance. This is an innovative approach that reduces supply interruptions and makes our operations more secure and predictable.



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Financial performance

GRI 3-3 Operational and financial efficiency

Our advances in innovation, efficiency and modernization in our operations have also been positively reflected in our financial results. In 2024, we consolidated our growth and financial strengthening trajectory, with strategic investments and improvements to processes. Despite a challenging macroeconomic and regulatory situation, we managed to enhance our management of revenues, costs and funding, guaranteeing the sustainability of our operations.

We recorded net revenue of R\$789.3 million, excluding construction revenue, which represents an increase of 5.2% compared to 2023. This progress was driven by the expansion of our formal customer base, improved operational efficiency and the optimization of billing processes.

R\$ **789.3** million
net revenue in 2024



DIRECT ECONOMIC VALUE GENERATED, DISTRIBUTED AND RETAINED (R\$ IN MILLION) (GRI 201-1)

	2022	2023	2024
Net revenue	294.4	911.5	1,047.4
Revenue from services rendered (a)	271.2	750.6	789.3
Net construction revenue	23.2	161.0	257.5
Operating costs and expenses	-311.3	-790.2	-843.7
Operating costs and expenses	-282.8	-715.4	-763.4
Depreciation and amortization	-28.6	-74.8	-80.3
Financial income	-41.4	-144.2	-169.5
Profit in period	-54.1	-121.4	-147.6
Net margin	-18.4%	-13.3%	-14.1%
EBITDA	-11.6	35.2	25.8
EBITDA margin	-4.3%	4.7%	3.3%
Management adjustments			
Operational financial revenue (b)	0.9	8.6	15.6
Revenue from services rendered (a+b)	272.1	759.2	805.5
Pro forma EBITDA	-10.7	43.8	41.5
Pro forma EBITDA margin	-3.9%	5.8%	5.1%

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Responsible investments

The consistency of our results was also reflected in the level of investments made during the year. In 2024, we invested R\$261.8 million in expansion, modernization and operational efficiency, up 89.1% from the previous year. Since the pre-operational phase, we have invested a total of R\$467.9 million in expanding our networks, reducing water losses, adopting new technologies and other actions to strengthen our business and meet our commitment to positive social and environmental impacts throughout the concession area.

The investments made so far are in line with our strategic plan. Having already secured 100% of the necessary funding up to 2027, we are prepared to continue expanding services and improving the sanitation infrastructure in the municipalities we serve. The first release of financing from the Brazilian Development Bank (BNDES), amounting to R\$500 million, further strengthened our investment capacity, guaranteeing resources to continue bringing health and well-being to communities.

In August 2024, we conducted our third bond issue, raising R\$500 million to help us continue the process of expanding and modernizing our operations. Fitch Ratings reaffirmed an AAA rating for the second group of bonds, issued in 2023, and assigned the same rating to the third, confirming the market's confidence in the company's solidity.

We have secured R\$4.65 billion in long-term financing, ensuring full access to the resources needed to execute our operations, projects and planned financial obligations. Our debt is concentrated in bonds indexed to the Extended Consumer Price Index (IPCA) – a model that provides our capital structure with predictability and balance by keeping financial obligations adjusted to inflationary dynamics.

Transparent financial management: Solidity and trust

Our financial management also stands out for its transparency, solidity and cultivation of trust with our stakeholders.

As a Category B publicly traded company, we follow strict governance standards and regularly publish our quarterly financial statements, as well as our annual Impact Report, presenting how we have effectively used the resources raised from sustainable green and blue bonds.

In 2024, we ran an investor road show, further strengthening the credibility of our business model and the market's confidence in our performance. We maintained a conservative financial policy, focusing on investment security and risk mitigation strategies. Our financial resources are invested exclusively in AAA-rated institutions, ensuring stability, predictability and balance in capital management.

In 2025, we will continue to grow and modernize our infrastructure, aligned with our strategy of obtaining new funding for strategic projects, expanding the services we provide and implementing technologies to make our management processes increasingly agile, integrated and effective.

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Strategic projects

The guidelines of our financial and operational planning are directly linked to our **2023-2027 Strategic Plan**, which is based on reducing losses, increasing revenue and modernizing infrastructure. In this way, we seek to ensure that the investments we make generate positive and lasting impacts for the customers and communities we serve.

Our main objectives include developing the best operational platform in Brazil, allowing us to provide services efficiently; strengthening our governance and integrated management, ensuring greater predictability and transparency; maximizing revenues by reducing delinquency; achieving a sustainable balance between investment and return; and expanding sewage treatment and water supply coverage, in line with the targets established in Brazil's sanitation legal framework.

In this context, our **Maximum Revenue** and **Valued Water** programs play a fundamental role. Acting in a complementary manner, these initiatives directly support our operations and the quality of the services provided.

Throughout 2024, we concentrated our efforts in three strategic areas. The first was reduction of water losses by formalizing existing customer connections and strengthening legal certainty regarding water measurement and billing practices, thereby helping reduce operating losses and guarantee the best use of water resources. The second area was the expansion of water supply systems, together with the development of clear and transparent communication strategies aimed at customers impacted by the network expansion work, promoting greater customer cooperation and reducing legal challenges. Lastly, we made progress in reducing delinquency by improving our records and reducing the number of disputes, which allowed more customers to remain up to date with their payments in the period.



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Maximum Revenue Program: Financial sustainability and efficient billing

As part of our financial strengthening and sustainable expansion strategy, the Maximum Revenue Program has been an important ally. With a focus on maximizing revenues, reducing default and ensuring the financial sustainability of our operations, this initiative brings together a set of coordinated actions to expand billing and promote more regular services.

One of the program's areas of activity is the expansion of sewage coverage, including the activation of sewage treatment plants in strategic municipalities such as Paracambi, Pinheiral, Pirai, São Fidélis, Seropédica, Vassouras and Rio das Ostras. We also intensified commercial and collection actions, through in-person negotiations, notifications and service disconnections aimed at delinquent customers, which contributed to recovering revenue and bringing services back to normal.

The program is also making progress in strengthening partnerships with industrial clients, expanding our portfolio of large consumers and ensuring more predictable and consistent revenue collection. As a way of encouraging timely payment, we also ran loyalty campaigns, offering special benefits to customers who keep up to date with their payments.

The results achieved in 2024 prove the effectiveness of the initiative. Additional revenue amounted to R\$20.4 million by the end of the year, exceeding initial expectations by 65%. Non-payment was reduced by up to 10 percentage points in high-priority areas, directly reflecting our negotiation strategies and the fight against illegal connections. We also attracted new industrial clients, entering into contracts that reinforce the predictability of our revenue and the solidity of our financial management.



More Responsibility for People



Our people

GRI 3-3 People management

At Rio+Saneamento, we believe that people make all the difference, both in the execution of services and in the experience we deliver to our customers. For this reason, we value effective people management, aimed at building a healthy, productive work environment that is aligned with our mission of bringing high-quality treated water and sanitation to millions of consumers.

This is one of our fundamental strategies for guaranteeing the company's long-term sustainable growth. We promote an environment based on respect, fairness and continuous development, ensuring that each employee has real opportunities for growth and recognition, always underpinned by objective and transparent criteria.

Team profile

In 2024, we recorded 8% growth in our workforce and a 22% increase in women's share of employees. The predominantly male presence, especially in operational roles, still reflects the reality of the sanitation and infrastructure sector.

We also use contractors for activities such as cleaning, security, maintenance and repair of machinery and equipment, commercial services (such as reconnections and water meter reading), and service desk assistance. In addition, 17 community relations agents work with us, engaged in awareness raising and social mobilization activities among our customers. **GRI 2-8**

To strengthen our people management, in 2024 we implemented new digital tools, such as Power BI and applications to automate target management and overtime control. We also restructured our Shared Services Center, preparing it for a new leap in efficiency and digitalization from 2025 onward.



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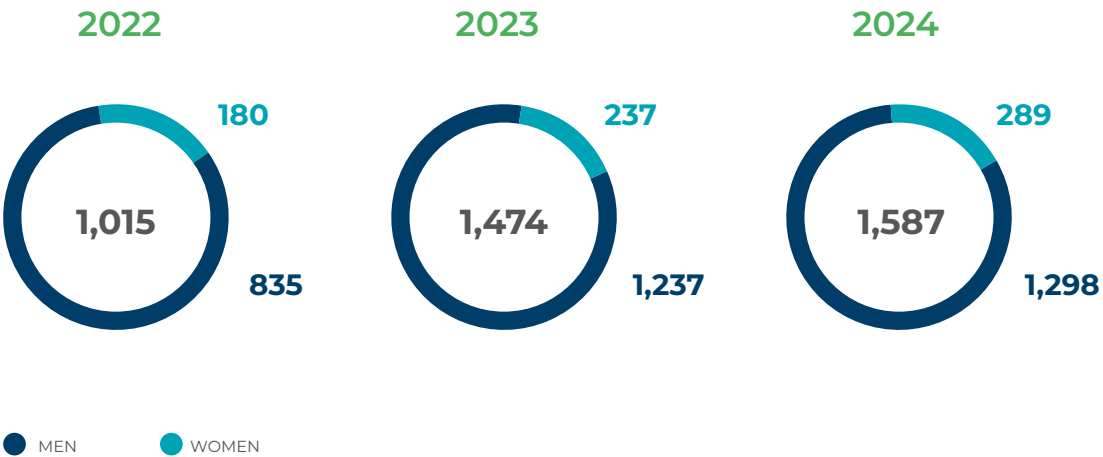


TOTAL NUMBER OF WORKERS WHO ARE NOT EMPLOYEES (GRI 2-8)

	2022	2023	2024
Apprentices	-	40	70
Interns	-	9	9
Trainees	-	3	0
Contractors (temporary)	28	137	126
Contractors (long term)	-	429	438
Total	28	618	643

Note: The increase in the number of apprentices happened to comply with legislation.

TOTAL NUMBER OF EMPLOYEES BY GENDER (GRI 2-7)



Note: All employees are permanent, work full time and are located in the state of Rio de Janeiro. In addition to permanent employees, in December 2024 we had 136 full-time temporary staff members (82 men and 44 women).



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HIRING

NEW HIRES, DEPARTURES AND TURNOVER RATE, BY AGE GROUP (GRI 401-1)

2022					2023				2024			
Age group	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate
Under 30	304	108.19%	23	24.24%	215	53.62%	42	32.04%	179	42.52%	91	21.62%
30 to 50	672	109.45%	57	24.83%	381	41.50%	90	25.65%	272	27.70%	236	24.03%
Over 50	131	109.17%	12	24.74%	49	31.61%	8	18.39%	32	17.39%	44	23.91%
Total	1,107	109.06%	92	24.61%	645	43.76%	140	26.63%	483	30.43%	371	23.38%

NEW HIRES, DEPARTURES AND TURNOVER RATE, BY GENDER (GRI 401-1)

2022					2023				2024			
Gender	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate	New hires	Hiring rate	Departures	Turnover rate
Men	912	109.22%	77	24.31%	558	45.11%	126	27.65%	93	7.16%	45	15.57%
Women	195	108.33%	15	24.68%	87	36.71%	14	21.31%	390	134.95%	326	25.12%
Total	1,107	109.06%	92	24.61%	645	43.76%	140	26.63%	483	30.43%	371	23.38%

Note (regarding all tables on this page): The high hiring rate in 2022 was due to the startup of operations and structuring of teams. To calculate turnover that year, only the five months of operations were taken into account. All Rio+Saneamento employees are located in the state of Rio de Janeiro.

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Remuneration policy
GRI 2-19, GRI 2-20

Our remuneration policy applies to all employees and leaders, including senior executives. Its development was based on active listening to different groups, including shareholders, through surveys and consultations, as well as the support of independent consultants who analyzed market practices. The contributions received were evaluated by the People

Management Area and the People and Social Responsibility Committee.

The remuneration structure combines a fixed portion – made up of salary and benefits – and a variable portion, through our Profit-Sharing Program, linked to the achievement of strategic goals in the organizational, environmental and social

spheres. The policy also establishes a minimum value for wages, agreed in the collective bargaining agreement and in accordance with Brazil's Consolidated Labor Laws.

We have adopted a Wage Impartiality Policy, which ensures equal pay, preventing any gender distinction when setting base salary or remuneration. In 2024, we guaranteed that in 100% of our operational units, the lowest wage paid was equivalent to the local minimum wage. This rule also applies to workers who are not direct employees, through contract clauses that ensure remuneration equal to or higher than the legal minimum. **GRI 202-1**

We do not have policies on attraction bonuses, recruitment incentives, termination payments, bonus refunds or retirement benefits. Shareholders and members of the Board of Directors are not covered by this policy and are remunerated exclusively by means of dividends and remuneration for services rendered, as defined by the shareholders.

Note: The calculation of the remuneration indicator takes into account all the company's operational units. The fixed remuneration structure is aligned with the activities carried out by professionals, as well as their performance and competence, ensuring internal equity.

PROPORÇÃO ENTRE O SALÁRIO-BASE E A REMUNERAÇÃO RECEBIDOS PELAS MULHERES E AQUELES RECEBIDOS PELOS HOMENS (GRI 405-2)

	2022	2023		2024	
	Remuneration	Base salary	Remuneration	Base salary	Remuneration
Director	-	0.00	0.00	0.00	0.00
Superintendent	0.97	0.78	0.74	0.87	0.62
Manager	0.93	0.80	0.81	0.87	0.83
Coordinator	1.00	0.86	0.86	0.99	0.99
Supervisor	0.93	0.77	0.72	0.91	0.75
Specialist	0.85	1.02	1.03	0.99	1.08
Engineer	-	-	-	1.00	0.99
Analyst	0.92	1.07	1.03	1.00	0.96
Technician	0.96	0.91	0.81	0.88	0.69
Administrative	1.07	1.38	1.39	1.00	0.98
Operational	1.08	1.18	1.10	1.06	0.80



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Benefits
GRI 401-2

In addition to a fair and transparent remuneration policy, we seek to take care of our people in an integral way. Accordingly, we offer a benefits package aimed at promoting the quality of life and well-being of our employees and their families, helping build a healthier, more productive and more welcoming organizational environment.

The benefits are available to all employees hired under the Consolidated Labor Laws. They include the following:

-  Life insurance
-  Health insurance
-  Dental insurance
-  Disability and invalidity assistance
-  Parental leave
-  Refreshment allowance
-  Basic food package
-  Meal assistance
-  Transportation assistance
-  Daycare assistance
-  Assistance for children with disabilities
-  Gympass membership

The basic food package, daycare assistance and assistance for children with disabilities are provided to employees who meet the criteria stipulated in the collective bargaining agreement.

PARENTAL LEAVE (GRI 401-3)

	2023		2024	
	Men	Women	Men	Women
Total number of employees entitled to parental leave	1,237	237	1,331	335
Number of employees who took parental leave	28	3	47	15
Number of employees who returned to work after parental leave	28	3	47	15
Number of employees who remained employed 12 months after returning	25	2	42	9
Return rate	100%	100%	100%	100%
Retention rate	89%	67%	89%	60%

Rio+Moms: Effective support for mothers in the workplace

Our care for people can also be seen in initiatives that support our employees in different moments of their lives. In 2024, we launched the Rio+Moms Program, aimed at supporting mothers in the workplace through actions that reflect our commitment to gender equality and the well-being of our professionals.

In addition to physical infrastructure, the program offers medical support, maternity kits for babies and extension of paternity leave to 20 days for fathers who complete our “Present Fathers” course. We believe that initiatives like this strengthen the bond between company and employee and contribute to a more welcoming, diverse and respectful environment.

As part of this program, we created a private space at our head office, specially designed so that breastfeeding mothers can pump and store breast milk in comfort, safety and privacy. This initiative, initially implemented as a pilot project, has received positive feedback from employees and will be expanded to other units in 2025.



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Diversity and inclusion initiatives

GRI 3-3 People management

Diversity and inclusion are fundamental pillars of our culture. At Rio+Saneamento, there is no room for discrimination, whether based on ethnicity, origin, nationality, gender, sexual orientation, religion, political conviction, social status, age or any other personal characteristic.

We are working continuously to make the corporate environment ever more welcoming, safe and diverse. In 2024, we launched our People Management Policy, including specific guidelines for diversity and human rights issues. The aim is to ensure that management is underpinned by inclusion, respect, fairness and appreciation of diversity at all stages of the employee journey, from talent attraction and development to recognition and retention. We want to foster an environment free from any form of discrimination, in which respect and equal opportunities are always promoted.

Throughout the year, this subject was widely discussed with internal stakeholders through communication campaigns and

webinars that addressed issues such as harassment, gender equity, mental health, women's health and men's health. We also carried out training for leaders, with the aim of deepening their understanding of diversity and fostering a work environment where everyone feels they belong.

We trained all our leaders – from executive level to supervisors – on topics such as equity, belonging and the inclusion of marginalized groups. We organized talks and awareness-raising campaigns, most notably to mark LGBTQIAP+ Pride Day, the National Day for the Struggle of People with Disabilities and International Day for the Elimination of Violence against Women.

Our institutional communication also evolved. We adopted inclusive language in our internal and external materials and expanded the digital accessibility resources on our corporate website, strengthening inclusion across all relationship channels.

These efforts led to positive results. By the end of 2024, we had achieved the following indicators:

37% of management positions were held by black and mixed-race people.
Initial target: 30%

34% of managers were women, exceeding the initial target of 30%.
Initial target: 30%

56% of our workers were black and mixed-race people.
Initial target: 50%



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PERCENTAGE OF EMPLOYEES, BY EMPLOYEE CATEGORY
AND GENDER (GRI 405-1)

	2022		2023		2024	
	Men	Wo- men	Men	Wo- men	Men	Wo- men
CEO	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Director	100.00%	0.00%	100.00%	0.00%	67.00%	33.00%
Superinten- dent	83.33%	16.67%	71.43%	28.57%	75.00%	25.00%
Manager	63.64%	36.36%	56.52%	43.48%	50.00%	50.00%
Coordinator	60.00%	40.00%	61.11%	38.89%	65.00%	35.00%
Supervisor	87.50%	12.50%	81.48%	18.52%	69.00%	31.00%
Specialist	66.67%	33.33%	68.42%	31.58%	62.50%	37.50%
Engineer	-	-	-	-	80.00%	20.00%
Analyst	50.59%	49.41%	50.38%	49.62%	44.00%	56.00%
Technician	91.13%	8.87%	91.28%	8.72%	92.00%	8.00%
Administra- tive	49.68%	50.32%	33.33%	66.67%	38.00%	62.00%
Operational	96.76%	3.24%	90.23%	9.77%	94.00%	6.00%
Total	82.00%	18.00%	83.83%	16.17%	80.56%	19.44%

Note: In 2024, the position of Engineer was split off from the Specialist category. The presence of a majority of men in operational positions is a characteristic of the sanitation and infrastructure sector.

PERCENTAGE OF EMPLOYEES BY EMPLOYEE CATEGORY
AND AGE GROUP (GRI 405-1)

	2022			2023			2024		
	Under 30	30 to 50	Over 50	Under 30	30 to 50	Over 50	Under 30	30 to 50	Over 50
CEO	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
Director	0.00%	33.33%	66.67%	0.00%	25.00%	75.00%	0.00%	33.00%	67.00%
Superinten- dent	0.00%	50.00%	50.00%	0.00%	28.57%	71.43%	0.00%	37.00%	63.00%
Manager	0.00%	72.73%	27.27%	0.00%	69.57%	30.43%	0.00%	67.00%	33.00%
Coordinator	6.67%	76.67%	16.67%	0.00%	88.89%	11.11%	0.00%	90.00%	10.00%
Supervisor	12.50%	68.75%	18.75%	11.11%	74.07%	14.81%	10.00%	75.00%	15.00%
Specialist	20.00%	66.67%	13.33%	15.79%	63.16%	21.05%	25.00%	50.00%	25.00%
Engineer	-	-	-	-	-	-	20.00%	80.00%	0.00%
Analyst	42.35%	52.94%	4.71%	42.86%	54.14%	3.01%	35.00%	61.00%	4.00%
Technician	22.58%	64.52%	12.90%	16.78%	67.11%	16.11%	17.00%	67.00%	16.00%
Administra- tive	46.45%	48.39%	5.16%	50.00%	41.67%	8.33%	37.00%	55.00%	8.00%
Operational	25.52%	61.14%	13.33%	29.10%	61.82%	9.08%	28.00%	61.00%	11.00%
Total	28.00%	60.00%	13.00%	27.02%	62.20%	10.78%	30.00%	59.00%	11.00%

Note: : In 2024, the position of Engineer was split off from the Specialist category.

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PERCENTAGE OF EMPLOYEES BY MINORITY AND/OR VULNERABLE GROUPS,
BY EMPLOYEE CATEGORY (GRI 405-1)

	2023				2024			
	Black	Mixed race	Disabled	LGBT	Black	Mixed race	Disabled	LGBT
CEO	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Director	0.00%	25.00%	0.00%	0.00%	33.33%	0.00%	0.00%	0.00%
Superintendent	0.00%	0.00%	0.00%	0.00%	12.50%	0.00%	0.00%	0.00%
Manager	4.35%	17.39%	0.00%	8.70%	0.00%	22.22%	5.56%	5.56%
Coordinator	5.56%	27.78%	2.78%	2.78%	7.50%	22.50%	5.00%	2.50%
Supervisor	12.96%	27.78%	0.00%	3.70%	7.27%	29.29%	0.00%	1.82%
Specialist	0.00%	31.58%	0.00%	5.26%	0.00%	14.29%	0.00%	0.00%
Engineer	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Analyst	13.53%	24.06%	0.00%	7.52%	12.50%	34.21%	0.66%	6.58%
Technician	20.13%	36.91%	0.00%	2.01%	20.93%	38.37%	2.91%	1.16%
Administrative	25.00%	25.00%	8.33%	8.33%	13.67%	30.94%	1.44%	5.04%
Operational	22.17%	43.75%	0.10%	2.73%	21.90%	44.11%	0.72%	2.35%
Total	16.61%	38.88%	0.27%	3.30%	18.85%	38.78%	1.08%	3.24%

Note: In 2024, the position of Engineer was split off from the Specialist category.



Attraction, retention and training

GRI 3-3 People management, GRI 404-2

Advancing in diversity and inclusion also requires attracting, developing and retaining talented people who share our values and contribute essential skills to the sector's transformation. For this reason, we are looking for professionals who combine technical knowledge, attitude and purpose, aligned with the Rio+Saneamento's culture and the challenges of sanitation in Brazil.

Our selection processes are transparent, impartial and geared toward valuing diversity. We also encourage internal mobility, both within Rio+Saneamento and between the Águas do Brasil Group's different companies, creating growth opportunities for our professionals and promoting the continuous development of teams.

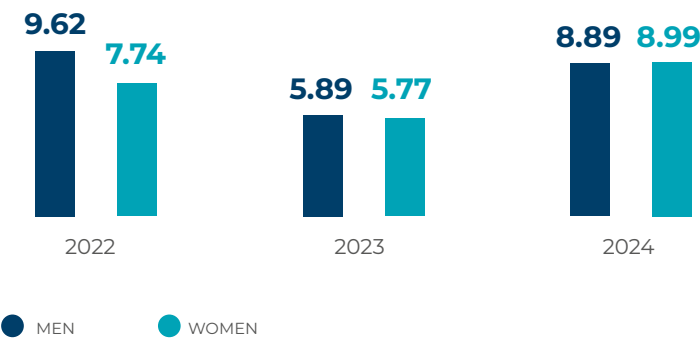
We believe that a strong and transparent culture transforms the workplace. In 2024, we carried out various actions to promote belonging and recognize our employees, such as integration events and volunteering campaigns, which

strengthen bonds between people and reinforce a sense of collective purpose.

Rio+Saneamento's growth is directly linked to the development of our people. We continuously invest in improving our employees' skills, through programs that cover everything from technical operations, workplace safety and internal tools to topics such as ethics, diversity, inclusion and leadership.

Throughout the year, we held workshops, talks and training sessions aimed at technical and behavioral training. The training included topics such as feedback, performance management, harassment prevention and non-violent communication, contributing to an environment of respect and collaboration. We also trained our leaders in sustainability and ESG, in partnership with our parent company, preparing them to make decisions that are increasingly aligned with the group's environmental, social and governance commitments.

AVERAGE HOURS OF TRAINING, BY GENDER (GRI 404-1)



AVERAGE HOURS OF TRAINING, BY EMPLOYEE CATEGORY (GRI 404-1)

	2022	2023	2024
CEO	-	6.12	22.00
Director	-	6.12	28.60
Superintendent	-	4.08	25.60
Manager	0.14	4.72	46.10
Coordinator	3.47	5.13	26.75
Supervisor	1.77	5.53	14.23
Specialist	1.53	7.99	6.46
Engineer	-	-	14.50
Analyst	4.60	6.36	7.30
Technician	6.86	7.42	7.31
Administrative	2.75	4.74	7.24
Operational	14.37	7.29	8.49



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Performance management

Continuous development and high performance

Investment in training only makes sense if it is accompanied by practices that recognize performance, guide growth and strengthen teams. That is why, in 2024, we redesigned our Performance Management Program with the aim of consolidating a culture focused on continuous improvement and the achievement of consistent results.

The new model proposes a more dynamic environment, featuring ongoing professional training and improved results. Assessments now look at knowledge, skills and attitudes in an integrated manner, providing a more complete view of individual and collective performance. This approach helps guide each employee on their growth path, while supporting strategic team management and the identification of development opportunities in different areas.

The assessed skills, which reflect the company's values, include the following:

- ✔ Commitment to the business, with a focus on results, innovation, creativity and sustainable relationships;
- ✔ Integrated leadership that inspires and promotes collaboration;
- ✔ Self-management and entrepreneurial spirit, encouraging an inclusive and cooperative culture, in which knowledge sharing strengthens collective growth.

PERCENTAGE OF EMPLOYEES WHO RECEIVE REGULAR PERFORMANCE AND CAREER DEVELOPMENT EVALUATIONS (GRI 404-3)

% of employees, by employee category	2023			2024		
	Men	Women	Total	Men	Women	Total
CEO	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%
Director	100.00%	0.00%	100.00%	100.00%	0.00%	66.67%
Superintendent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Manager	100.00%	100.00%	100.00%	122.22%	100.00%	111.11%
Coordinator	95.45%	100.00%	97.22%	100.00%	57.14%	85.00%
Supervisor	93.18%	90.00%	92.59%	110.53%	94.12%	105.45%
Specialist	92.31%	100.00%	94.74%	90.00%	125.00%	100.00%
Engineer	-	-	-	150.00%	100.00%	140.00%
Analyst	92.54%	92.42%	92.48%	79.10%	65.88%	71.71%
Technician	90.44%	84.62%	89.93%	87.34%	78.57%	86.63%
Administrative	100.00%	87.50%	91.67%	94.34%	93.02%	93.53%
Operational	91.77%	91.00%	91.70%	81.47%	57.41%	80.14%
Total	91.48%	90.83%	91.37%	84.23%	75.69%	82.68%

Note: In 2024, the position of Engineer was split off from the Specialist category.



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More health, safety and well-being

GRI 3-3 People management, GRI 403-1

The care for people that guides our development, recognition and inclusion actions also extends to actively promoting health, safety and well-being in the workplace. We believe these factors are essential for building a solid, productive and sustainable organizational culture.

We go beyond compliance with legal standards, working toward a goal of zero accidents through a robust Occupational Health and Safety Management System that covers 100% of our employees (1,642 people), contractors (643 people), activities and locations in the 18 municipalities we serve. **GRI 403-8**

In 2024, we began using an Organization and Control System – one of the most advanced digital tools for occupational management. We also launched our Workplace Safety Program, called the Safer Águas do Brasil Group Program, designed to promote an increasingly strong culture of prevention. Among other things, this program includes training on risk perception and control and the

implementation of our five Golden Rules, which set out fundamental behaviors for team integrity.

Our management system is aligned with international standards and follows the Brazilian Association of Sanitary and Environmental Engineering's Model of Excellence in Sanitation Management. We fully comply with local and national laws and regulations, and we adhere to ISO 45001 and the Brazilian Labor Ministry's regulatory standards (NRs) as benchmarks. Sensitive employee data related to health is stored in specific software systems, which can only be accessed by medical professionals.

In 2025, we plan to further consolidate our safety culture by strengthening the Golden Rules and launching a recognition program led by the Executive Board and CEO. This initiative will promote safe behavior and reinforce our commitment to the highest standards of excellence in occupational health and safety.



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Employees' health and well-being

Comprehensive health

GRI 403-3

Caring for the health of our employees is a fundamental part of the strategy that guides our safety culture. We take preventive measures, seeking not only to comply with legal requirements, but also to promote quality of life inside and outside the workplace.

All employees have access to occupational health services through individual invitations, reinforced by periodic health campaigns. We focus on disease and accident prevention, through initiatives that positively impact the personal, work and family lives of our employees, while strengthening productivity and a sense of collective care.

We have a Workplace Health and Safety Specialist Group (SESMT), made up of company professionals who are registered with the Brazilian Labor Ministry and regional medical and nursing councils. They have specialized qualifications in areas such as occupational health, public health and health management. Likewise, our safety engineering professionals have technical training certificates and specialized diplomas recognized by the Labor Ministry and Regional Engineering Council.

These teams work together to mitigate occupational and environmental risks, focusing on corrective actions at the source of problems, means of propagation and work arrangements.



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Health promotion

GRI 403-6

Complementing our occupational health initiatives, we offer a range of programs that also address the physical, emotional and preventive health of our employees and their families.

For medical care unrelated to work, we offer the Health Connection platform – a remote, humanized and accessible service available 24/7, run in partnership with AON Saúde. This service includes medical care, telepsychology, nutritional coaching, sports coaching, second medical opinions and support for pregnant women, available to all employees and their dependents. Additionally, everyone has access to nationwide health and dental insurance, which also covers their family members.

We have an Alcohol and Drug Policy, a vaccination program against influenza and hepatitis A, and a calendar of monthly campaigns that address issues such as smoking, diabetes, hypertension, obesity and physical inactivity. These actions are disseminated in different formats and channels, such as internal communications, Daily Safety Dialogues, workshops, our Internal Occupational and Environmental Accident Prevention Week, and during the onboarding of new employees.

In 2025, we will take a new step forward with the launch of our Emotional Health Program, aimed at raising awareness about stress, anxiety and burnout. The program will include psychological support and wellness workshops, strengthening mental health care.

We have also made progress in ergonomics and occupational problem prevention through our Active Work Break Program, which organizes talks and other events on quality of life in the workplace. This initiative encourages the adoption of personalized stretching routines and breaks, as well as providing a physical health monitoring app.

Our prevention strategy also includes health monitoring through programs designed for different groups. Vita Checkup, aimed at employees in management positions, offers clinical and laboratory tests, early diagnosis of chronic diseases, collective mapping of managers' health, and genetic testing to personalize nutrition and medication response. For other professionals, we conduct regular periodic tests, ensuring continuous health monitoring and early detection of possible conditions.



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Workplace safety

Incident control and prevention

GRI 403-2, GRI 403-4, GRI 403-5, GRI 403-7

Our Occupational Health and Safety Management System encompasses activities such as safety inspections, ergonomic assessments, accident and incident analysis, and chemical and physical risk assessments. To guarantee the effectiveness of these processes, we have a structured management framework that involves senior executives, training and capacity building programs, certifications, procedures, clear guidelines, and the implementation of our Golden Rules.

Professionals play an active and strategic role in this management system. Employees' activities are organized into different key stages, including the identification and assessment of hazards health risks, the systematic application of a hierarchy of controls to mitigate these risks, detailed investigation of incidents to prevent recurrence, and audits to ensure compliance and continuous improvement of the system.

We provide communication channels, accessible to everyone, for reporting hazards and risks. All assessments related to hazards and risks are conducted with technical rigor by the Occupational Safety and Comprehensive Health areas, actively

supported by our Internal Accident and Harassment Prevention Committees. We also have robust policies and processes in place, such as safety checklists and incident and occurrence logs, which enable workers to avoid hazards that could cause accidents or lead to occupational illnesses.

In 2023 and 2024, we implemented our Risk Management Program and conducted comprehensive environmental assessments, which included issuing reports on health and safety hazards, as well as technical reports on environmental working conditions. In 2025, we will



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continue the process of reassessing these environmental reports in order to guarantee a safe working environment for our employees. These efforts include reviewing and refining specific procedures already developed for critical activities, reinforcing safety practices and effective risk control.

Our safety management uses risk inventories as a fundamental tool to identify and control workplace hazards. We also perform safety inspections to identify and immediately mitigate risks, applying measures based on our hierarchy of controls, prioritizing actions that eliminate or significantly reduce employee safety risks.

The main identified hazards and risks include falls, musculoskeletal injuries, vehicle accidents, falling objects, exposure to chemicals and biological agents, burns, accidents with equipment, electric shocks, trauma, accidents at height, fires, explosions, injuries caused by vibration and noise, and exposure to radiation.

To prevent and mitigate risks, we employ a wide range of measures, including the use of personal and collective protective equipment, training and capacity building, and safety signage. Our risk analysis approach is integrated and aligned with the guidelines of the Brazilian Labor Ministry's NR-01 standard, which establishes general provisions for occupational risk management for all business operations.

We ensure that 100% of our workers, including full-time, part-time, permanent, temporary and fixed-term employees, as well as contractors, receive the necessary health and safety training. Contractor management is strictly monitored to ensure compliance with our requirements through regular assessments and workplace inspections.

In 2024, we continued to provide on-the-job training, covering topics such as protection, safety and risk perception. We also delivered training in critical risk perception and control, in addition to all mandatory courses and new courses on occupational safety procedures developed during the year.

Incident management

Workplace incident investigations follow a structured set of processes, including detailed recording, hazard identification, technical assessment, implementation of corrective measures, and complete documentation. The safety findings generated by our Internal Accident and Harassment Prevention Committees and Workplace Health and Safety Specialist Group are presented monthly to the Operational and Construction Project Committee and shared with all directors and superintendents, who then discuss occurrences preventively and correctively at their team meetings with managers, coordinators and supervisors. During these meetings, fundamental subjects such as hazard identification, accident analysis, awareness promotion, and the planning and execution of prevention programs are discussed.

Despite our efforts, we saw an increase in the number of accidents in 2024. The most serious incident was related to motorcycle driving. To mitigate this danger, we implemented strict measures, including:

- ✓ a partial or total ban on the use of motorcycles in certain activities, replacing them with cars whenever possible;
- ✓ reinforcement of the mandatory and correct use of specific personal protective equipment by motorcyclists, increasing the level of protection and safety for those involved.

To strengthen our safety culture and reduce incidents, we have also implemented a series of strategic measures, including a Power BI-based monitoring system, which allows us to track and manage occurrences in real time, helping identify patterns and make assertive decisions.



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WORK-RELATED INJURIES (GRI 403-9)

	2022 ¹		2023		2024	
	Employees	Contractors	Employees	Contractors	Employees	Contractors
Number of hours worked	1,035,765.97	-	2,749,941.74	1,731,400.00	3,320,120.38	1,798,500.00
Number of fatalities as a result of work-related injury	0	-	0	0	1	0
Rate of fatalities as a result of work-related injury	0.00	-	0.00	0.00	0.30	0.00
Number of high-consequence work-related injuries (excluding fatalities)	0	-	0	1	0	0
Rate of high-consequence work-related injuries (excluding fatalities)	0.00	-	0.00	0.45	0.00	0.00
Number of work-related injuries leading to time off work (including fatalities)	0	-	7	4	23	15
Rate of work-related injuries leading to time off work (including fatalities)	0.00	-	2.55	2.31	6.93	8.34
Number of low-consequence incidents	14	-	33	3	77	8
Rate of low-consequence incidents	13.52	-	12.00	1.73	23.19	4.45
Total number of incidents	14	-	40	7	100	23
Total rate of incidents	13.52	-	14.55	4.04	30.12	12.79

Note: In the first five months of operations, in 2022, we did not yet monitor person-hours involving contractors (28 professionals). This control was implemented in 2023. In 2024, the main types of incidents reported involving employees and contractors were scratches, cuts, incidents involving vehicles, and falling materials. All occupational safety indicators were calculated based on 1,000,000 hours worked. All calculation information is based on NBR 14280. In 2024, we did not record any cases of occupational diseases among our employees. **GRI 403-10**

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Supplier management

Our way of working with suppliers, service providers, business partners and consortium members reflects the same principles that guide our internal culture: ethics, professionalism, responsibility and respect for the law. All procurement is based on technical and objective criteria, always in a fair and transparent manner, to ensure that decisions meet the organization's needs without favoritism.

In 2024, we allocated 56.1% of our purchasing budget to local suppliers, meaning those located in municipalities where the Águas do Brasil Group's concessionaires operate. This choice strengthens the regional economy and reflects our commitment to sustainable development in the locations where we are present. **GRI 204-1**

Our supply chain supports the execution of water and sewage treatment and distribution services, guaranteeing the timely availability of materials to meet contractual investment targets. This enables us to expand the number of customers served, carry out infrastructure

work and maintain the entire system, ensuring the continuity and quality of essential basic sanitation services. **GRI 2-6**

More than just meeting contractual requirements, we seek partners that share our values of integrity and sustainability. We encourage our suppliers to adopt practices aligned with our ethical, social and environmental standards, avoiding relationships with companies that have a history of legal noncompliance or conduct incompatible with our principles.

We apply wide-ranging criteria for approving new suppliers, covering environmental, social and governance aspects, considering the activities performed and the risks associated with each supply area. Of the 302 new suppliers evaluated in 2024, 9.8% were classified as critical regarding environmental criteria and 24.8% as critical in terms of social criteria, due to the potential impact of their operations. In such cases, we require specific social and environmental documentation. There is an additional due diligence process in certain instances, conducted by



the Compliance Area, aimed at mitigating social and environmental risks, with a special focus on preventing illegal labor practices, such as child, forced and slave-like labor, as well as significant environmental impacts. **GRI 308-1, GRI 414-1**

We evaluated 256 suppliers with active contracts in 2024. Of these, 95 presented potential environmental impacts and, in these cases, supporting documentation proving compliance was required as a condition for continuation. Only three suppliers – equivalent to 3.14% of the total – needed to make adjustments, which were successfully executed. In our social assessments, five suppliers (2%) were rejected, as they failed to adhere to Rio+Saneamento's procurement policies. **GRI 308-2, GRI 414-2**



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Social commitment

GRI 413-1, SASB IF-WU-240a.4

Our role goes beyond delivering existing high-quality sanitation solutions to customers, as we are actively working to achieve universal access to these services for all citizens. In doing so, we want to leave a positive legacy in the communities where we are present through social responsibility initiatives. The goal is to direct our private social investment toward local social development, reducing inequalities in the communities surrounding our operations.

Our operations have stakeholder engagement plans, based on mapping of the groups involved. Active listening allows us to develop actions that strengthen our relationships with communities and broaden people's understanding of the importance of basic sanitation for health and quality of life.

Our initiatives in this area include the Rio Neighborhood Program, created to listen to the demands of the population and answer questions about the services provided. In 2024, we held 34 meetings involving 1,233 people in all, promoting the active participation of residents in the search for joint solutions and bringing the company even closer to local circumstances.

The work of community relations agents has also been essential in strengthening these ties. In 2024, these professionals visited 68,000 homes, spoke with more than 110,000 residents, and helped build clear and effective communication with the population. Their work, in addition to providing information about services and customer rights, brought valuable feedback to the company regarding perceptions, questions and opportunities for improvement. This proximity helps us earn a social license to operate and strengthens our brand presence in the regions we serve.

Water and dignity: Transformation of the community of Âncora in Rio das Ostras

Access to clean water is a right, not a privilege. In 2024, we carried out a major project in the community of Âncora, bringing treated water to families who previously relied on community water tanks and contaminated sources. We installed 8 km of new networks, and over 70 professionals worked intensively to prevent and tackle losses, update records, install and replace water meters, repair leaks and rectify connections. This work benefited around 7,000 households. It involved almost 2,000 inspections, 750 new connections and the identification of 1,200 irregularities. The result was a concrete change in the life of the community, enhancing health, safety and quality of life.



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Social and Environmental Program

GRI 413-1

With regard to local community development programs, our Social and Environmental Program was developed based on the Águas do Brasil Group's corporate social responsibility strategy, featuring initiatives that combine regional development and care for people. This work is divided into two board areas: Environmental Outlook, geared toward local communities, education and social innovation; and Human Capital, focused on the well-being and engagement of our employees.

In 2024, we invested in environmental education and citizenship initiatives, carrying out activities in schools and communities. Through talks, workshops and fun activities, we addressed topics such as conscious water use, how the sanitation system works and environmental preservation. These initiatives raised awareness among more than 2,600 people, including children, young people and adults.

We also ran a Sustainable Gardening Course, encouraging home gardening and healthy eating. The Friends of Water Project raised awareness about sanitation and public health in schools. New initiatives are planned for 2025, such as construction training workshops to help participants generate income.

Note: 100% of our operations are covered by the Cooking Oil Disposal Program, and in accordance with our concession expansion plan, strategic areas have structured stakeholder engagement plans based on mapping of the audiences involved. In 2024, 50% of the municipalities we serve benefited from the Rio Neighborhood Program or initiatives aimed at developing local communities, according to the needs identified in each region.



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Agroecology and health for community well-being

In partnership with the Angélica Goulart Foundation, we carried out the Promoting Health Through Agroecology project in Pedra de Guaratiba on Rio de Janeiro's west side – one of the regions with the lowest Human Development Index scores in the city. This initiative sought to promote food security, health, sustainability and autonomy while focusing on women's leadership.

Over the course of two months, we held in-person meetings, practical workshops, discussions and community garden work sessions. The response was immediate: all spots were filled within two days, and more than 80% of participants remained active throughout the activities. The strong participation of women – 86.4% of the total – underscores the transformative potential of agroecology as a tool for empowerment and local development.

Concrete results and community transformation

-  More than 300 seedlings planted, including vegetables, medicinal herbs and unconventional food plants
-  Distribution of gardening kits containing tools and seeds, encouraging continued cultivation
-  Joint efforts strengthened a sense of community and collaboration among residents
-  Training of “multiplier” agents, ensuring that the knowledge acquired continues to spread to other communities



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Community impact management

GRI 3-3 Operational safety, GRI 413-2

Our sanitation work begins with recognizing existing conditions. When we took over the legacy infrastructure of water mains and distribution and collection networks, we encountered systems in critical condition, often incompatible with safe and efficient operations. For this reason, we have directed significant efforts and investments toward replacing, repairing and expanding these networks.

Despite these improvements, leaks can still happen, especially in large water mains, which can cause emergencies and directly impact communities. To respond quickly to water main leaks and help the affected people by containing, mitigating and solving incidents, we created a contingency plan and a Crisis Management Committee.

We also maintain constant dialogue with the public authorities, such as the municipal government of Rio de Janeiro and the Public Prosecutors' Office, especially in situations that require the removal of buildings constructed over water mains – a risk to both operations and the safety of residents.

We recognize that infrastructure maintenance and implementation work in any of our operations and the municipalities we serve may cause temporary disruption, such as water supply interruptions and impacts on local traffic. That is why we adopt approaches tailored to the reality of each location, seeking solutions that combine technical efficiency and social sensitivity. Our relationship teams work to facilitate access to areas of intervention, educate the population and prevent conflicts, ensuring that the improvements made are perceived as part of a joint transformation process. In addition to the impact of infrastructure work, water supply interruptions can also have real and potential negative impacts on the communities served.



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Sanitation service accessibility

IF-WU-240a.4

Oursanitation service rates are set and adjusted in accordance with the concession contract and follow specific regulations. However, the value of consumers' bills can vary due to external factors such as weather and geographical conditions, which directly impact water demand, and the implementation of social programs such as the Social Tariff subsidy scheme.

The main external factors affecting the population's access to sanitation services include the following:

- ✔ **Economic conditions:** They affect the population's ability to pay and can influence default rates, especially in times of financial crisis.
- ✔ **Public and regulatory policies:** They play a fundamental role in setting rates and implementing social programs to facilitate access to water and sewage services.
- ✔ **Social programs** Essential for ensuring accessibility, they vary according to government and regulatory guidelines.
- ✔ **Weather and geographical factors:** They influence the availability of water resources and can affect the collection, distribution and treatment of water and sewage.
- ✔ **Employment and economic stability:** The labor market situation directly impacts people's ability to pay and consequently the consistency and timeliness of their payments for services.

The management of these factors requires continuous monitoring and strategic adaptation to ensure service continuity and access for the population, especially vulnerable families. We are committed to transparency and social inclusion, prioritizing services for low-income families through the "Social Tariff" subsidy scheme and other initiatives aimed at achieving universal access to sanitation in our concession area.



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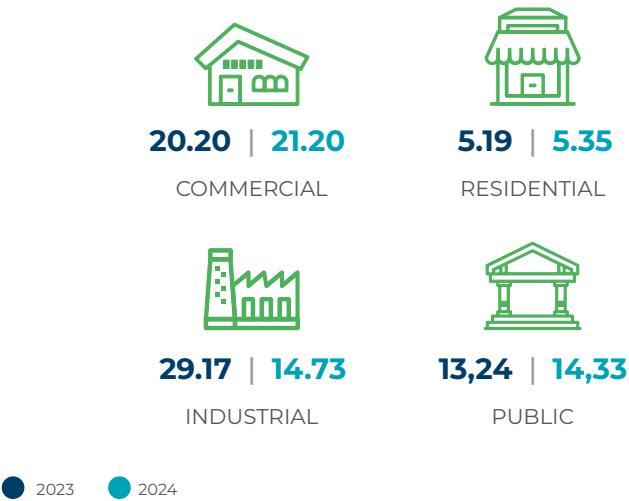
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Water for all: Expansion of subsidy scheme

The “Social Tariff” subsidy scheme guarantees that vulnerable families have access to essential sanitation services, promoting health, dignity and quality of life. This benefit provides discounts for low-income households and was guaranteed by the Sanitation Law (Law 11,445 of 2007). In addition, it directly contributes to universal access to sanitation, while fostering inclusion and sustainability.

In 2024, the “Social Tariff” subsidy scheme expanded considerably in the municipalities in our concession area, and it now benefits over 180,000 households (more than 20% of all households served). The growth of this scheme was made possible by integrated registration and awareness-raising efforts, ensuring that vulnerable families have access to essential services without straining their budgets.

AVERAGE RETAIL WATER RATE (R\$/M³) (IF-WU-240A.1)



Note: The data corresponds to December 2024. The average rates published in 2023 have been adjusted, except for the residential rate, due to a change in the calculation methodology. **GRI 2-4**

NUMBER OF RESIDENTIAL WATER DISCONNECTIONS DUE TO NON-PAYMENT AND PERCENTAGE OF RECONNECTIONS WITHIN 30 DAYS (IF-WU-240A.3)

	2023	2024
Number of residential disconnections for non-payment	57,817	62,206
Number of reconnections within 30 days	38,611	26,664
Percentage reconnected within 30 days	52.84%	42.83%

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Water and effluent management

GRI 303-1, GRI 303-2, IF-WU-450a.4

Responsible water management is central to our activities. We are responsible for safely and efficiently collecting, treating and distributing high-quality water for millions of people in the state of Rio de Janeiro. Our operations are located in seven river basins: Basin 2 – Guandu, Basin 3 – Middle Paraíba do Sul, Basin 4 – Piabanha, Basin 6 – Lakes Region and São João River, Basin 7 – Dois Rios River, Basin 8 – Macaé and Ostras, and Basin 9 – Lower Paraíba do Sul.

In the Metropolitan Region, in municipalities such as Rio de Janeiro (Planning Area 5), Itaguaí, Seropédica and Paracambi, treated water is provided by state-owned utility Cedae. Here, Rio+Saneamento is responsible for storage and distribution to consumers. In other regions, we collect water directly from water bodies such as rivers and reservoirs, as well as using underground sources.

Most of the volume abstracted is used to supply the population. In-house consumption,

for drinking, toilets, laboratories, cleaning and cafeterias, represents a very small fraction of the total. Nevertheless, we have a structured measurement and monitoring plan to optimize water use and reduce waste.

Advances in sewage treatment were among our significant achievements of 2024. We reactivated five sewage treatment plants that had been inactive, preventing approximately 163 million liters of sewage from being discharged directly into the environment each month. This measure represents an important milestone in the preservation of water resources and the promotion of public health in the regions served.

TOTAL WATER SOURCED, BY SOURCE TYPE (IN MILLION LITERS)
(GRI 303-3, IF-WU-000.B)

Source type	Volume of water sourced (ML)		Percentage (%)	
	2023	2024	2023	2024
Surface water	40,265.90	40,202.57	19.4%	18.9%
Groundwater	1,039.91	1,197.26	0.5%	0.6%
Third-party water	166,596.63	171,251.41	80.1%	80.5%
Total	207,902.44	212,651.24	100.0%	100.0%

Note: No water is withdrawn from water-stressed areas. The volume is calculated using macro flow meters in water treatment plants, wells and treatment units, recorded in the Annual Declaration of Water Resource Users. IF-WU-440a.1 Until a definitive Operational Control Center has been set up by the Rio de Janeiro Metropolitan Development Institute (the entity responsible for this task under the governance system established in the concession contract), it will not be possible to accurately measure the volumes of water imported and distributed. For this reason, the volumes stipulated in the Interdependence Contract were used.

EFFLUENT DISCHARGE (IN MILLION LITERS)
(GRI 303-4)

	2023	2024
Volume of effluent discharged into surface water	334.84	3,684.35

Note: The data was compiled from the cumulative flow spreadsheet for Rio+Saneamento's entire system and recorded in the Annual Declaration of Water Resource Users. In 2024, we began operating eight more sewage treatment plants: five reactivated ones, and three within the Rio das Ostras sewage system, which we assumed responsibility for. This led to an increase in the volume of discharges in water bodies.

Wastewater reuse

When we started our operations, we took over management of sewage treatment plants with restricted capacity and without adequate infrastructure for producing recycled water. Since then, we have rehabilitated and reactivated these facilities, including the Massambará, Piranema, Pirai I and II and Macuco sewage treatment plants. We have also put into operation seven other plants that were previously inactive: Barão de Vassouras, Centro and Guarajuba, Pinheiral I and II, Carapebus and São Fidélis. Additionally, we began operating three more sewage treatment plants after taking over responsibility for sewage services in Rio das Ostras: Mariléia, ZEN, and Rocha Leão. In total, we currently operate 15 sewage treatment plants.

Under the concession agreement, only sewage treatment plants serving populations of more than 100,000 inhabitants are required to reuse wastewater. However, we have already planned for a more sustainable future: the new sewage treatment plants that we will build will include infrastructure for internal reuse of treated water, intended for washing operational equipment and yards, as well as other industrial applications.

Water security

GRI 3-3 Water security and climate change, IF-WU-440a.3

Guaranteeing the availability of drinking water for millions of people requires planning, innovation and constant adaptation to the effects of climate change. In 2024, we intensified our efforts to monitor water sources, mitigate environmental risks and ensure a safe and continuous supply for the population.

Among the year's advancements, our preliminary water security assessment stands out. This involved a detailed mapping of water intake sources, effluent discharge points and high-priority areas for action, based on water stress records from recent years. The methodology applied combined inspection forms, technical visits, interviews with operational areas and analysis of specialized databases.

Based on an integrated approach involving environmental, regulatory and financial aspects, this initiative made it possible to identify critical areas and implement conservation strategies, strengthening our ability to cope with prolonged droughts and fluctuations in water quality. It also highlighted regions with low vegetation cover, recurring droughts and the need for interventions to improve water sources



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The main strategies we have adopted to promote water security include the following:

- ✓ Diversification of water sources, using surface water, groundwater and alternative sources;
- ✓ Development of contingency plans to guarantee rapid responses to crisis situations;
- ✓ Strengthening of the Valued Water Program, focusing on efficiency and reduction of losses in the supply systems.

The reduction in flow and increase in contaminants in the Paraíba do Sul River during the dry season reinforced the importance of this planning. In response, we intensified our monitoring and made operational adjustments, ensuring a continuous, high-quality and safe supply.

We maintained transparency in our dealings with regulatory agencies and actively participated in river basin committees and technical groups in the sector, contributing to the formulation of strategies to address water scarcity and promote investments in infrastructure.

Key initiatives implemented in 2024 to strengthen water security:



Interconnections between supply systems, ensuring greater balance in water distribution in municipalities during periods of drought;



Strategic use of water trucks, guaranteeing supply in critical regions without jeopardizing service quality;



Continuous monitoring of raw water quality in the Paraíba do Sul River, together with preventive measures to avoid impacts on treatment;



Emergency water abstraction in the municipality of Carmo, ensuring supply during one of the most critical periods of drought.



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Resilience to climate change

GRI 3-3 Water security and climate change, GRI 201-2, IF-WU-450a.4

Given the nature of our activities, we are directly exposed to the effects of climate change, one of the greatest challenges facing the sanitation sector. The frequency and intensity of extreme events, such as prolonged droughts and heavy rains, directly impact water availability and quality, requiring quick and effective action to ensure that the population remains supplied.

With a focus on prevention and adaptation, we implement strategies to mitigate environmental, operational and financial impacts. Ensuring service continuity in adverse situations is essential to maintain public confidence, keep operations running smoothly and avoid financial losses.

Extreme weather events: Impacts and responses

During periods of heavy rainfall, water supply systems can be affected by flooding and increased waste volumes in surface water intakes. This requires immediate adjustments to water treatment, as the turbidity of raw water can endanger its quality and generate additional operating costs. To address this type of scenario, we continuously monitor water quality and adjust our processes at treatment plants, based on specific protocols to maintain efficiency and prevent contamination risks.

During severe droughts, the reduction in the flow of springs and reservoirs restricts the volume of water available for distribution, directly affecting the population. In such situations, we resort to floating intakes, temporary pipelines and interconnections between systems, creating alternative supply routes with greater flexibility. We also use underground sources and, when necessary, make emergency water purchases to maintain operations.

Exposure to natural disasters and other adverse events

In addition to the direct effects of climate change, we are subject to risks such as natural disasters, disease outbreaks, fires and structural failures, which could cause service disruptions and lead to environmental, civil and administrative penalties. To minimize these risks, we have developed specific contingency plans for each municipality served, featuring actions aligned with safety protocols and the circumstances of each location.

We actively participate in sector groups and river basin committees, strengthening our prevention, response and adaptation capabilities. Constant monitoring of these risks allows us to act quickly and guarantee continuity of water supply and sanitation services, even in adverse conditions.



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Emissions control

GRI 3-3 Environmental impacts

We are committed to reducing the environmental impact of our operations, particularly by controlling greenhouse gas emissions. To this end, we adopt practices and technologies that make our processes more efficient, sustainable and aligned with the best environmental standards in the industry.

Key initiatives under way include actions focused on energy efficiency, such as the optimization of operational processes and growing use of renewable energy sources. We also continuously modernize our fleet and air conditioning systems, undertaking regular maintenance to reduce pollutant emissions and enhance energy performance.

When selecting our vehicles, machinery and equipment, we prioritize models with lower fuel consumption and smaller environmental impacts. Our suppliers must meet strict environmental criteria, such as adherence to the Rio de Janeiro State Environmental Agency's "Black Smoke" program, which provides for regular inspections and control of vehicle emissions.

Another area of attention is corporate mobility. We encourage the conscious use of resources, taking measures to reduce and optimize travel, seeking alternatives that reduce our carbon footprint. In our water and sewage treatment systems, we continue to invest in technologies that increase efficiency and reduce waste generation and emissions.

In 2024, the rise in our emissions volume was due to increased sewage treatment plant operations and higher solid waste generation from expansion work.

GHG EMISSIONS (tCO2eq) (GRI 305-1, 305-2, 305-3, 305-4)

	2023	2024 ¹
Scope 1		
Total emissions	4,141.24	7,688.96
Total biogenic emissions	459.14	873.22
Scope 2		
Location-based	1,631.71	2,434.88
Market-based		902.92
Scope 3		
Total emissions	2,763.20	8,049.33
Total biogenic emissions	32.15	0
Emissions intensity ²	0.04	0.08

Note 1: The base year is 2023 – the inventory's first full year. We used the GHG Protocol calculation methodology, which is compatible with ISO 14064 and the Intergovernmental Panel on Climate Change's quantification methodologies. Gases included in the calculation: CO2, CH4, N2O, HFCs, PFCs, SF6, NF3. Emission factor and GWP sources: GHG Protocol and IPCC.

Note 2: We chose to use the operational control consolidation approach for calculating emissions. Emissions intensity: total Scope 1, 2 and 3 emissions divided by total volume for the year (volume of water treated + volume acquired upstream + volume of sewage treated), expressed in thousand m³.



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Energy management

GRI 3-3 Environmental impacts

We took an important step toward cleaner and more sustainable operations with the opening of our solar farm in Seropédica in 2024. This initiative reflects our commitment to the energy transition and brings us closer to our goal of obtaining 100% of our electricity from renewable sources.

The power generated supplies low-voltage operational units, such as

water treatment plants, water and sewage pumping stations and water intakes, as well as stores and administrative offices.

In addition, we signed a new contract to guarantee a monthly reduction in our power bills equivalent to 223,000 kWh for our sites served by Enel RJ. Thanks to the combined output of our two solar farms, we will now offset around 13.8 million kWh per year – enough to run more than 7,680 homes.

ENERGY CONSUMPTION WITHIN THE ORGANIZATION (GRI 302-1, GRI 302-3, IF-WU-130A.1)

Energy consumption (GJ)	2022	2023	2024
Non-renewable fuels	16,699.00	50,349.28	50,224.45
Diesel	8,846.00	28,323.04	29,716.72
Gasoline	7,853.00	22,026.24	20,507.73
Renewable fuels	34.00	1.82	5,827.36
Ethanol	34.00	1.82	5,827.36
Electricity	61,981.49	149,788.41	160,701.57
Total energy consumed	78,714.49	200,139.51	216,753.38
Energy intensity (GJ/mil m³)	-	0.96	1.00

Note: Energy intensity (GRI 302-3) is obtained by dividing total energy consumption for the year (216,753.38 GJ) by the total volume produced, expressed in thousand m³ (216,336 thousand m³). Electricity accounts for 74% of total energy and is sourced from the grid. Of the total electricity consumed, 89% has a guaranteed renewable source (via Brazil's deregulated power market and from the company's solar farm in Seropédica). Thus, of the total energy consumed, 69% comes from renewable sources (ethanol and electricity with guaranteed source). **IF-WU-130a.1**



In 2024, as a result of our energy efficiency measures, our electricity consumption fell by 9,397.55 GJ in proportional terms¹. **GRI 302-4**

Note 1: For units with no variation in volume produced between 2023 and 2024, the difference in consumption was calculated directly. For units with a volume variation, we calculated the consumption-to-volume ratio (kWh/m³) to assess the impact of this variation on consumption reduction.



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Protection of ecosystems and biodiversity

GRI 3-3 Environmental impact, GRI 304-1, GRI 304-2

In 2024, we made progress in structuring a more integrated approach to environmental conservation by creating our Biodiversity Program. This initiative unified existing actions in different municipalities and began to strategically orient the company's environmental approach. One of the main milestones was an environmental aspect and impact survey, which enabled us to map all interactions between our operations and local ecosystems, as well as providing the basis for a robust impact mitigation plan.

Among the highlights of the year, we provided specialized training for employees on environmental best practices in waste handling and protection of fauna and flora, expanded our mapping of high-priority areas for conservation, and strengthened water quality monitoring actions, with the aim of preventing impacts and ensuring operational safety.

We operate 41 assets for operational purposes located within Conservation Areas, including 37 in Sustainable Use Conservation Areas (7 pumping stations in Rio de Janeiro; 1 reservoir and 1 pumping

station in Pirai; 1 pumping station in Macuco; 1 intake, 1 water treatment plant, 16 pumping station and 3 boosters in Paracambi; 1 reservoir and 1 water treatment plant in Rio das Ostras; 1 intake, 1 water treatment plant and 1 pumping station in Carapebus; and 1 booster in Trajano de Moraes), and 4 assets in Comprehensive Protection Conservation Areas (2 pumping stations in Vassouras; and 1 pumping station and 1 water treatment plant in Rio de Janeiro). These units range in size from 2 m² to 5,000 m², depending on the operational purpose, and there are no units with significant impacts in the vicinity of Conservation Areas.

Although we have assets located in environmentally sensitive areas, our activities do not generate any significant negative impacts on biodiversity. To ensure the integrity of these ecosystems, we adhere to a series of rigorous procedures, such as the following:

 Engineering and sustainability assessments prior to the execution of any project;

 Obtaining prior environmental permits, as required by law;

 Awareness-raising campaigns for employees and communities;

 Prioritization of sites outside Conservation Areas for new interventions, applying compensatory measures when necessary

Any intervention in potentially sensitive areas only happens after we obtain formal authorization from Conservation Area managers. When vegetation needs to be removed, we follow specific protocols, supported by a wildlife management plan whenever required.

We maintain direct and ongoing relationships with municipal environment secretariats and the Rio de Janeiro State Environmental Agency (INEA) to monitor the regions in which we operate. To date, there have been no reports of species listed as endangered by the International Union for Conservation of Nature (IUCN) or on national lists in our operating areas, and no specific studies have been conducted to record these species at our sites. **GRI 304-4**



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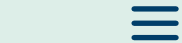
Reforestation and restoration of degraded areas

GRI 304-3

In line with our environmental protection and biodiversity conservation initiatives, in 2024 we obtained authorization from the Rio de Janeiro State Environmental Agency (INEA) and the Chico Mendes Institute for Biodiversity Conservation (ICMBio) to implement a reforestation project in a 500-m² area located near the Ponte do Baão intake in Rio das Ostras.

This initiative, which is currently awaiting final approval from the environmental agencies, will be implemented in 2025 and marks Rio+Saneamento's first formal environmental restoration measure, as part of our commitment to the restoration of degraded areas and the sustainability of water sources.

As well as contributing to the restoration of native vegetation and strengthening of local biodiversity, the project will also yield direct benefits for our operations, such as protecting soil against erosion and silting, and preserving the quality of the water collected – essential factors for a more efficient and sustainable supply.



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Circular economy

GRI 3-3 Environmental impacts, GRI 306-1, GRI 306-2

In 2024, we strengthened our circular economy activities by launching a structured sustainable waste management program. This initiative seeks to reduce the volume of waste sent to landfills, reuse materials and incorporate more environmentally friendly processes into operational planning. The results achieved in 2024 demonstrate the impact of this commitment.



Increase in the proportion of waste sent for sustainable treatment, such as composting and recycling, from 14% to 37%



Integration of sustainability into the planning of new treatment plants, guaranteeing solutions that minimize environmental impacts from the outset

We made particular progress in the management of sludge generated in treatment plants – one of the main challenges facing the sector due to the large volumes involved. During the year, we expanded the amount of sewage sludge composted to more than 260 metric tons. We also began sending sludge from water treatment plants to ceramics manufacturers, disposing of 504 metric tons in this way.

Significant progress was also made in the management of construction waste from renovation, implementation and maintenance work at operational units and excavations for the extension or replacement of water or sewage networks. We send these materials to be reused, contributing to the circular economy. In the metropolitan region, construction waste is reused to fill trenches, resulting in a more sustainable production cycle.



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In the case of waste managed by third parties, we ensure that our service providers have all the necessary licenses and are registered in the Waste Transport Manifest System section of the Rio de Janeiro State Environmental Agency (INEA) website. We conduct a preliminary assessment to ensure that service providers have the technical and legal capacity to manage waste in

accordance with the law, and our contracts include specific clauses to guarantee compliance with legal obligations.

We have also made progress in creative solutions for waste reduction. In partnership with waste management firm Ponto Sustentável, we reused materials from our banners and uniforms, transforming them

into 866 gifts made by local artisans, thereby supporting income generation and productive inclusion.

In addition, we have eliminated the purchase and use of disposable plastic cups at our sites. Through a special program, we distribute reusable cups and mugs to our administrative areas, and mugs and bottles in operational sites. In commercial stores, we have adopted bamboo cups as a sustainable alternative.

TYPES OF WASTE GENERATED (GRI 306-3, GRI 306-4, GRI 306-5)

	2023						2024					
	Waste generated (metric tons)	%	Recovered (metric tons)	%	Sent for final disposal (metric tons)	%	Sent for final disposal (metric tons)	%	Sent for final disposal (metric tons)	%	Sent for final disposal (metric tons)	%
Sewage treatment plant sludge	742	8%	510	36%	232	3%	697.72	5%	309.80	6%	387.92	4%
Water treatment plant sludge	952	10%	10	1%	942	11%	959.30	7%	504.00	9%	455.30	5%
Construction waste	7,309	74%	750	53%	6,559	77%	12,530.16	86%	4,350.68	80%	8,179.48	89%
Sewage treatment plant sand	16	0%	13	1%	3	0%	113.83	1%	7.60	0%	106.23	1%
Screened waste	647	7%	0	0%	647	8%	0.10	0%	0.00	0%	0.10	0%
Municipal solid waste	192	2%	116	8%	76	1%	152.86	1%	124.01	2%	28.85	0%
Municipal solid waste – recyclable	0	0%	0	0%	0	0%	52.43	0%	52.43	1%	0.00	0%
Hazardous	11	0%	10	1%	0	0%	22.40	0%	21.29	0%	1.11	0%
Other	20	0%	13	1%	8	0%	65.06	0%	65.00	1%	0.06	0%
Total	9.888	100%	1.421	14%	8.466	86%	14.593,86	100%	5.434,81	37%	9.159,05	63%

Note: "Municipal solid waste – recyclable" consists of paper, plastic, metals and glass. "Hazardous" waste includes chemicals, batteries, hazardous electronics, packaging for hazardous substances, contaminated PPE, paints and solvents. "Other" waste includes light bulbs, wood, vegetable oil, electronics, used oil and tires. The increase in the volume of construction waste, municipal solid waste, sewage treatment plant sand, hazardous waste and other types of waste is due to investments made in 2024. "Final disposal" means waste sent for incineration or to landfills. In 2024, no waste was sent for incineration. This information is compiled in Waste Manifestos reported to INEA. The data published in the previous cycle has been revised in order to standardize the information with the Águas do Brasil Group. **GRI 2-4**

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WASTE DISPOSAL

Disposal method	2023	2024
Landfill	8,466.43	9,159.05
Incorporation into products	0.00	0.00
Composting	270.92	271.80
Recycling	755.28	4,350.74
Other	366.16	294.20
Co-processing	29.14	518.06
Total	9,887.93	14,593.85

Note: All recovered waste is treated outside the organization. The data published in the previous cycle has been revised in order to standardize the information with the Águas do Brasil Group.
GRI 2-4

WASTE CLASSIFICATION (IN METRIC TONS)

Destinação	2023	2024
Class I waste (hazardous)	10.80	22.40
Total weight of waste generated	9,877.12	14,571.45
Peso total dos resíduos gerados	9,887.92	14,593.85

Note: All recovered waste is treated outside the organization. The data published in the previous cycle has been revised in order to standardize the information with the Águas do Brasil Group.
GRI 2-4



Turning waste into solutions and opportunities

In Rio das Ostras, we implemented a pioneering project to reuse waste generated in water treatment, which was previously sent to landfills. This material is now being reused in the manufacture of bricks and decorative tiles. This initiative is reducing greenhouse gas emissions, minimizing environmental impacts and strengthening the circular economy by transforming waste into productive inputs.



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Recycling with social and sustainable impacts

In partnership with social enterprise Instituto Soul Ambiental, through the “Plastic Seeds” initiative, we promote the recycling of plastic waste, fostering the circular economy and directly benefiting the communities involved. In 2024, 118 kg of plastic was recycled, yielding the following estimated environmental results:

**142.78 kg of CO₂**
equivalent of air emissions avoided

**625 kWh of electricity**
economized

**53 liters of water**
preserved

In addition, the initiative resulted in the manufacture of 207 bottle cap collectors, further promoting environmental awareness and waste reuse in everyday life.

Cooking Oil Disposal Program

We have joined Águas do Brasil Group’s Cooking Oil Disposal Program, which focuses on raising awareness about the impacts of improper discarding of used cooking oil and how to dispose of it in an environmentally friendly way. Pouring one liter of oil down the drain can contaminate up to 25,000 liters of water and jeopardize sanitation infrastructure by clogging sewage systems.

In 2024, the program collected 466 liters of vegetable oil, preventing the contamination of approximately 11 million liters of water. This material was used to make soap and biofuels, helping protect water resources while strengthening the circular economy by generating employment and income from waste.

Chemical product management

In 2024, we used 2,059 metric tons of chemical products in our water and sewage treatment plants, up 17.4% from 1,754 tons in 2023. This growth is directly related to the incorporation of new sewage operations in Rio das Ostras, Paracambi, Pinheiral and Vassouras, which we took over in May 2024. **GRI 301-1**

We remain committed to continuously optimizing the use of chemical inputs in order to maintain efficiency, safety and sustainability. We invest in technical training for our teams and in process automation, with an emphasis on the adoption of sodium hypochlorite generators in medium and large units. This technology, which transforms sodium chloride (table salt) into water disinfectant (chlorine), replaces traditional chlorination methods and provides significant gains: reduced operating costs, lower logistical dependence, and safer product handling in drinking water production units.



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Materiality

GRI 3-1, GRI 3-2

In 2024, we conducted a structured double materiality analysis process in line with the Global Reporting Initiative (GRI) guidelines and the IFRS international sustainability standards (IFRS S1 and S2). This approach allowed us to identify and prioritize the most relevant issues for Rio+Saneamento, considering both the environmental and social impacts of our activities and the risks and opportunities that influence our resilience and financial sustainability.

The process took place in four main stages:



Analysis of references and internal documents, com based on industry benchmarks and strategic company documents;



Engagement with stakeholders, through qualitative interviews and meetings that deepened our understanding of the sector's main challenges and opportunities, together with criticality and probability weighting;



Public consultation and external validation, through an online survey of strategic audiences, to test and consolidate the identified topics;



Evaluation and prioritization by leaders, involving senior management in defining the material topics to be incorporated into the business strategy.

In this way, we identified and validated 10 high-priority topics, which guide our actions and reflect the company's commitments to sustainability, innovation and shared value creation:

- 1 Water security and climate change
- 2 Environmental impacts
- 3 Operational safety*
- 4 Regulation and legal certainty*
- 5 Operational and financial efficiency
- 6 Quality of services provided
- 7 Universal access to basic sanitation
- 8 Ethics, governance and transparency
- 9 People management*
- 10 Privacy and data security*

*New material topics included in this cycle, which reflect this report's broader scope. The previous materiality review was conducted jointly with the Águas do Brasil Group in 2022.



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GRI and SASB Content Index

Statement of use	Rio+Saneamento reported this information in accordance with the GRI Standards for the period from January 1 to December 31, 2024.
GRI standard used	GRI 1: Foundation 2021
Applicable GRI sector standard	Not applicable
SASB standard used	Water Utilities & Services

GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GENERAL DISCLOSURES						
GRI 2: General Disclosures	2-1 Organizational details	9				
	2-2 Entities included in the organization's sustainability reporting	This report corresponds to the activities of Rio+Saneamento and is aligned with its financial statements. The company does not control or have any stake in another entity.				
	2-3 Reporting period, frequency and contact point	4, 100				
	2-4 Restatements of information	33, 67, 80, 81				
	2-5 External assurance	Assurance Letter				
	2-6 Activities, value chain and other business relationships	9, 12, 63				
	2-7 Employees	48				8, 10
	2-8 Workers who are not employees	48				8
	2-9 Governance structure and composition	20				5, 16
	2-10 Nomination and selection of the highest governance body	20				5, 16
	2-11 Chair of the highest governance body	20				16

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 2: General Disclosures	2-12 Role of the highest governance body in overseeing the management of impacts	22				16
	2-13 Delegation of responsibility for managing impacts	22				
	2-14 Role of the highest governance body in sustainability reporting	4				
	2-15 Conflicts of interest	24-25				16
	2-16 Communication of critical concerns	22				
	2-17 Collective knowledge of the highest governance body	22				
	2-18 Evaluation of the performance of the highest governance body	In 2024, there was no formal performance evaluation process, as it is the shareholders' strategy to internally evaluate the composition and expectations of the Board of Directors.				
	2-19 Remuneration policies	50				
	2-20 Process to determine remuneration	50				
	2-21 Annual total compensation ratio	-	Entire indicator	Confidential information		
	2-22 Statement on sustainable development strategy	5, 7				
	2-23 Policy commitments	24				
	2-24 Embedding policy commitments	24				
	2-25 Processes to remediate negative impacts	26				

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 2: General Disclosures	2-26 Mechanisms for seeking advice and raising concerns	25				16
	2-27 Compliance with laws and regulations	As in previous years, we did not receive any administrative or judicial fines or penalties with a significant impact for noncompliance with laws or regulations related to the business in 2024. For this purpose, "significant impact" is understood to mean an impact that could cause adverse and material effects for the business, the company's ability to fulfill its obligations and/or the Group's reputation or image.				16
	2-28 Membership associations	18				
	2-29 Approach to stakeholder engagement	26				
	2-30 Collective bargaining agreements	In 2024, as in previous years, 100% of our workforce was covered by collective bargaining agreements.				8
GRI 3: Material Topics 2021	3-1 Process to determine material topics	84				
	3-2 List of material topics	84				
MATERIAL TOPIC: WATER SECURITY AND CLIMATE CHANGE						
GRI 3: Material Topics 2021	3-3 Management of material topics	72, 74				
GRI 201: Economic Performance 2016	201-2: Financial implications and other risks and opportunities due to climate change	74				13
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	71				6, 12
	303-2: Management of water discharge-related impacts	71				6

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	75				3, 12, 13, 14, 15
	305-2: Energy indirect (Scope 2) GHG emissions	75				3, 12, 13, 14, 16
	305-3: Other indirect (Scope 3) GHG emissions	75				3, 12, 13, 14, 15
	305-4 GHG emissions intensity	75				13, 14, 15
	305-5 Reduction of GHG emissions	There was no reduction in 2024.				13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)	-	Entire indicator	Not applicable	Rio+Sanea-mento does not produce, import or export ODS.	3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	In 2023, there were no significant emissions of substances such as NOx, SOx, persistent organic pollutants, volatile organic compounds, hazardous air pollutants, particulate matter or other standard categories of air emissions identified in relevant laws and regulations. No sources were indicated for emission factors, as they were considered not applicable. The methodology adopted for calculating these emissions follows the GHG Protocol, in line with ISO standards and IPCC methodologies.				3, 12, 14, 15

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
SASB: 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	71				
	IF-WU-440a.2: Volume of recycled water delivered to customers	Volume of recycled water delivered to customers: 0 m ³				
	IF-WU-440a.3: Discussion of strategies to manage risks associated with the quality and availability of water resources	72-73				
SASB: Resiliência da rede e impactos da mudança climática	IF-WU-450a.3: (1) Number of unplanned service disruptions and (2) customers affected, each by duration category	35				
	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	71, 74				
MATERIAL TOPIC: SOCIAL AND ENVIRONMENTAL IMPACT						
GRI 3: Material Topics 2021	3-3 Management of material topics	75, 76, 77, 79				
GRI 202: Market Presence 2016	202-1: Ratios of standard entry level wage by gender compared to local minimum wage	50				5, 8
	202-2: Proportion of senior management hired from the local community	100% of people in director-level positions were hired from the local community (the state of Rio de Janeiro).				
GRI 203: Indirect Economic Impacts 2016	Economic Impacts 2016 203-2: Significant indirect economic impacts	32				1, 3, 8
GRI 204: Procurement Practices 2016	204-1: Proportion of spending on local suppliers	63				8
GRI 301: Materials 2016	GRI 301: Materials 2016 301-1: Materials used by weight or volume	82				8, 12

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 303: Water and Effluents 2018	303-3: Water withdrawal	71				6
	303-4: Water discharge	71				6
	303-5: Water consumption	The volume of water consumed in administrative units, which is negligible compared to the volume of water abstracted and distributed, is not monitored by the organization, as these units are located within the concession areas and are served by Rio+Saneamento's own distribution service. In our head office, our water consumption is part of the shared building's overall usage.				6
GRI 304: Biodiversity 2016	304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	77				6, 14, 15
	304-2: Significant impacts of activities, products and services on biodiversity	77				6, 14, 15
	304-3: Habitats protected or restored	78				6, 14, 15
	304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations	77				14, 15
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	79-80				3, 6, 11, 12
	306-2: Management of significant waste-related impacts	79-80				3, 6, 8, 11, 12
	306-3: Waste generated	80-81				3, 6, 11, 12
	306-4: Waste diverted from disposal	80-81				3, 11, 12
	306-5: Waste directed to disposal	80-81				3, 6, 11, 12, 15

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 308: Supplier Environmental Assessment 2016	308-1: New suppliers that were screened using environmental criteria	63				
	308-2: Negative environmental impacts in the supply chain and actions taken	63				
GRI 408: Child Labor 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	In 2024, there were no reports of operations or suppliers at risk of child labor or young people being exposed to hazardous work.				5, 8, 16
GRI 409: Forced or Compulsory Labor 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	In 2024, no operations or suppliers were identified as being at risk of forced or compulsory labor.				5, 8
GRI 411: Rights of Indigenous Peoples 2016	411-1: Incidents of violations involving rights of indigenous peoples	There were no cases of violations of the rights of indigenous peoples.				2
GRI 414: Supplier Social Assessment 2016	414-1: New suppliers that were screened using social criteria	63				5, 8, 16
	414-2: Negative social impacts in the supply chain and actions taken	63				5, 8, 16
MATERIAL TOPIC: OPERATIONAL SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	33, 68				
GRI 413: Local Communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	64, 65	Our operations have not yet implemented social impact assessments, including gender impacts, based on participatory processes. For this reason, no social impact assessments have been disclosed to date.			
	413-2: Operations with significant actual and potential negative impacts on local communities	68				1, 2

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
SASB: Distribution Network Efficiency	IF-WU-140a.1: Water main replacement rate	In 2024, the water main replacement rate was 1%. We installed 72.2 km of networks (34 km in Rio de Janeiro, 26 km in Seropédica and 12 km in Carmo). We calculated the indicator by dividing the length of water mains replaced in 2024 (72.2 km) by the total length of mains (6,954 km).				
MATERIAL TOPIC: REGULATION AND LEGAL CERTAINTY						
GRI 3: Material Topics 2021	3-3 Management of material topics	27				
MATERIAL TOPIC: OPERATIONAL AND FINANCIAL EFFICIENCY						
GRI 3: Material Topics 2021	3-3 Management of material topics	40, 42				
GRI 201: Economic Performance 2016	201-1: Direct economic value generated and distributed	42				8, 9
GRI 302: Energy 2016	302-1: Energy consumption within the organization	76				7, 8, 12, 13
	302-2: Energy consumption outside the organization	-	Entire indicator	Information not available	We only monitor energy consumption within the organization.	7, 8, 12, 13
	302-3: Energy intensity	76				7, 8, 12, 13
	302-4: Reduction of energy consumption	76				7, 8, 12, 13
	302-5: Reductions in energy requirements of products and services	Rio+Saneamento does not conduct projects to reduce the energy requirements of products and services.				7, 8, 12, 13

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
SASB: Energy Management	IF-WU-130a.1: (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	76				
SASB: Distribution Network Efficiency	IF-WU-140a.2: Volume of non-revenue real water losses	We will not have any official data on losses to be disclosed until the installation of custody transfer meters is complete.				
SASB: End-Use Efficiency	IF-WU-420a.1: Porcentagem das receitas de concessionárias de água provenientes de estruturas tarifárias destinadas a promover a conservação e a resiliência das receitas	Our rate structures are not currently designed to promote conservation or revenue resilience.				
	IF-WU-420a.2: Customer water savings from efficiency measures, by market	We do not monitor customers' water usage in relation to efficiency measures.				
SASB: Activity Metrics	IF-WU-000.A: Number of (1) residential, (2) commercial, and (3) industrial customers served, by service provided	11				
	IF-WU-000.B: Total water sourced, percentage by source type	71				
	IF-WU-000.C: Total water delivered to (1) residential, (2) commercial, (3) industrial, and (4) all other customers	11				
	IF-WU-000.D: Average volume of wastewater treated per day, by (1) sanitary sewer, (2) stormwater, and (3) combined sewer	33				
	IF-WU-000.E: Length of (1) water mains and (2) sewer pipe	11				
MATERIAL TOPIC: QUALITY OF SERVICES PROVIDED						
GRI 3: Material Topics 2021	3-3 Management of material topics	34, 36, 37				

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 416: Customer Health and Safety 2016	416-1: Assessment of the health and safety impacts of product and service categories	36				
	416-2: Incidents of noncompliance concerning the health and safety impacts of products and services	No cases of noncompliance with laws and/or voluntary codes regarding the health and safety impacts of products and services were recorded in 2024.				16
SASB: Effluent Quality Management	IF-WU-140b.1: Number of incidents of noncompliance associated with water effluent quality permits, standards, and regulations	37				
	IF-WU-140b.2: Discussion of strategies to manage effluents of emerging concern	37				
SASB: Drinking Water Quality	IF-WU-250a.1: Number of incidents of noncompliance associated with drinking water quality standards and regulations	36				
	IF-WU-250a.2: Discussion of strategies to manage drinking water contaminants of emerging concern	36				
MATERIAL TOPIC: UNIVERSAL ACCESS TO BASIC SANITATION						
GRI 3: Material Topics 2021	3-3 Management of material topics	32				
GRI 203: Indirect Economic Impacts 2016	Economic Impacts 2016 203-1: Infrastructure investments and services supported	32				5, 9, 11
SASB: Access to Water	IF-WU-240a.1: Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	67				
	IF-WU-240a.3: Number of residential customer water disconnections for nonpayment, (2) percentage reconnected within 30 days	67				
	IF-WU-240a.4: Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	64, 69				

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
TEMA MATERIAL: ÉTICA, GOVERNANÇA E TRANSPARÊNCIA						
GRI 3: Material Topics 2021	3-3 Management of material topics	19-30				
GRI 201: Economic Performance 2016	201-4: Financial assistance received from government	During the period covered by this report, we obtained R\$13.5 million in tax incentives, resulting from benefits such as the Workers' Food Program, maternity leave, cultural and sports sponsorship, and tax-deductible donations.				
GRI 205: Anti-Corruption 2016	205-1: Operations assessed for risks related to corruption	25				16
	205-2: Communication and training about anti-corruption policies and procedures	25				16
	205-3: Confirmed incidents of corruption and actions taken	As in previous years, no cases of corruption were recorded in 2024.				16
GRI 405: Diversity and Equal Opportunity 2016	405-1: Diversity of governance bodies and employees	20, 53, 54				5, 8
	405-2: Ratio of basic salary and remuneration of women to men	50				5, 8, 10
GRI 406: Non-Discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	No cases of discrimination were recorded during the reporting period.				5, 8
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	We have no operations that pose a risk of violating workers' rights to freedom of association or collective bargaining.				8
MATERIAL TOPIC: PEOPLE MANAGEMENT						
GRI 3: Material Topics 2021	3-3 Management of material topics	47, 52, 55, 57				

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	49				4, 5, 8, 10
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	51				3, 5, 8
	401-3: Parental leave	51				5, 8
GRI 403: Occupational Health and Safety 2018	403-1: Occupational health and safety management system	57				8
	403-2: Hazard identification, risk assessment, and incident investigation	60-61				8
	403-3: Occupational health services	58				8
	403-4: Worker participation, consultation, and communication on occupational health and safety	60-61				8, 16
	403-5: Worker training on occupational health and safety	60-61				
	403-6: Promotion of worker health	59				8
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	60-61				8
	403-8: Workers covered by an occupational health and safety management system	57	Items a.ii and a.iii	Information not available	The management system has not yet undergone internal or external audits.	8
	403-9: Work-related injuries	62				3, 8, 16
	403-10: Work-related ill health	62				3, 8, 16

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GRI STANDARD / OTHER SOURCE	INDICATORS	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON FOR OMISSION	EXPLANATION	SDG
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	55				4, 5, 8, 10
	404-2: Programs for upgrading employee skills and transition assistance programs	55				8
	404-3: Percentage of employees receiving regular per- formance and career development reviews	56				5, 8, 10
MATERIAL TOPIC: PRIVACY AND DATA SECURITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	23				
GRI 418: Customer Privacy 2016	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	23				16



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INDEPENDENT ASSURANCE STATEMENT, BUREAU VERITAS

INTRODUCTION

Bureau Veritas Certification Brasil (Bureau Veritas) was engaged by RIO+SANEAMENTO BL3 S.A. to conduct an independent assurance of the Sustainability Report of RIO+SANEAMENTO BL3 S.A. in Brazil (hereinafter Report).

The information published in the Report is the sole responsibility of the management of RIO+SANEAMENTO BL3 S.A. Our responsibility is defined as follows.

SCOPE OF WORK

The scope of this assurance covers the standards and Principles¹ of the Global Reporting InitiativeTM for sustainability reports and refers to the period from January 1, 2024 to December 31, 2024, as well as the Sustainability Accounting Standards Board (SASB) indicators, as part of the assurance process, and the Sustainable Industry Classification System[®] (SICS[®]) – Under Stewardship of the International Sustainability Standards Board IF-WU, Water Utilities & Services.

RESPONSIBILITIES OF RIO+SANEAMENTO BL3 S.A. AND BUREAU VERITAS

The preparation, presentation and content of the Report are the sole responsibility of the management of RIO+SANEAMENTO BL3 S.A. Bureau Veritas is responsible for providing stakeholders with an independent opinion,

in accordance with the scope of work defined in this statement.

METHODOLOGY

The assurance process included the following activities:

- 1. Interviews with those responsible for the material topics and the Report's content;
- 2. Remote verification of corporate and operational processes (verification of GRI and SASB material indicators and information sampling);
- 3. Analysis of document evidence supplied by RIO+SANEAMENTO BL3 S.A. for the period covered by the Report (2024);
- 4. Analysis of stakeholder engagement activities carried out by RIO+SANEAMENTO BL3 S.A.;
- 5. Evaluation of the system used to determine the material aspects included in the Report, taking into account the sustainability context and the scope of the information published.

The verification level adopted was Limited, in accordance with the requirements of the ISAE 3000 standard,² incorporated into Bureau Veritas' internal verification protocols.

LIMITATIONS AND EXCLUSIONS

Any assessment of information related to the following was excluded from this verification:

- Activities outside the reporting period;
- Position statements (expressions of opinion, belief, objectives or future intentions) by RIO+SANEAMENTO BL3 S.A.;
- Accuracy of the financial data contained in this Report, extracted from financial statements, verified by independent auditors;
- Greenhouse gas emissions inventory, including energy data (verified separately by another Bureau Veritas team);
- Data and information from affiliated companies or contractors, over which RIO+SANEAMENTO BL3 S.A. has no operational control.

¹ Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness and Verifiability.

² International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information..

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The following limitations were applied to this verification:

- The principles of Accuracy and Reliability of data were checked on a sample basis, exclusively in light of the information and data related to the material topics presented in the Report;
- The financial information presented in the Report was specifically verified against the GRI principles of Balance and Completeness.

OPINION ON THE REPORT AND ASSURANCE PROCESS

- In 2024, RIO+SANEAMENTO BL3 S.A. conducted a structured double materiality analysis process, aligned with Global Reporting Initiative (GRI) guidelines and the IFRS international sustainability standards (IFRS S1 and S2). The approach adopted made it possible to identify and prioritize the most relevant issues for Rio+Saneamento, considering both the environmental and social impacts of its activities and its financial risks and opportunities.
- In our opinion, the Sustainability Report of RIO+SANEAMENTO BL3 S.A. presents the impacts of the company's activities in a balanced way.
- RIO+SANEAMENTO BL3 S.A. demonstrated an appropriate data collection and compilation method in relation to the GRI Reliability Principle.
- Inconsistencies found in the Report were adjusted during the process and were corrected satisfactorily.

CONCLUSION

As a result of our verification process, nothing has come to our attention that could indicate that:

- the information provided in the Report is not balanced, consistent and reliable;
- RIO+SANEAMENTO BL3 S.A. has not established appropriate systems for collecting, compiling and analyzing the quantitative and qualitative data used in the Report;
- the Report does not adhere to the Principles for the definition of content and quality of the GRI Standard for sustainability reports.

DECLARATION OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas Certification is an independent professional services company specializing in quality, health, safety, social and environmental management with over 190 years of experience in independent assessment services.

Bureau Veritas has implemented and applies a Code of Ethics throughout its business to ensure that its employees maintain the highest standards in their day-to-day activities. We are particularly attentive to preventing conflicts of interest.

The verification team has no other link with RIO+SANEAMENTO BL3 S.A., other than the independent verification of the Sustainability Report. We understand that

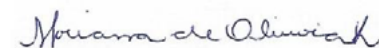
there is no conflict between other services carried out by Bureau Veritas and this verification conducted by our team.

The team that carried out this assurance for RIO+SANEAMENTO BL3 S.A. has extensive knowledge in verifying information and systems involving environmental, social, health, safety and ethical issues. Combined with our experience in these areas, this gives us a clear understanding of the presentation and verification of corporate responsibility best practices.

CONTACT DETAILS

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São Paulo, May 30, 2025



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Corporate information

GRI 2-1, GRI 2-3

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Rio+Saneamento would like to thank all the professionals who contributed, directly or indirectly, to the production of this sustainability report.

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