

# **GIFTS, GIVEWAYS, ENTERTAINMENT AND HOSPITALITY POLICY**

**PI-COR-CPL-012 - REVIEW 04. DATE: 11/08/2025**

## 1 OBJECTIVE

The purpose of this policy is to define guidelines and approval levels for accepting and offering Gifts, Hospitality and Entertainment to internal and external audiences.

## 2 REFERENCES

- CD-COR-CPL-001 - Code of Ethics and Conduct
- PI-COR-CPL-004 - Anti-Corruption and Anti-Bribery Policy
- ABNT NBR ISO 37.001 - Anti-bribery management systems
- ABNT NBR ISO 37.301 - Compliance Management System

## 3 INVOLVED AREAS

This Policy applies to all members of management, Collaborators, trainees and service providers working in any company that makes up the Iguá Group.

## 4 TERMS AND DEFINITIONS

- **Iguá Group:** All companies controlled by and affiliated to Iguá Saneamento.
- **Gift:** These are items that contain the Iguá or Third Party logo, such as key rings, diaries, pen drives, calendars, pens, pencils, folders, card holders, notepads, among others. Gifts generally have no commercial value or a very low market value, so they are distributed as advertising, as a courtesy or to promote the company's brand on a regular basis. Gifts can be characterized as external (given by agents outside Iguá) or internal (given by Iguá areas to their Collaborators).
- **Giveaway:** these are items that do not contain the Iguá or Third Party logo and usually have a more significant commercial value than Gifts. Examples: watches, backpacks, electronic devices, branded objects of significant value, alcoholic beverages and Christmas hampers (or those relating to other commemorative dates).
- **Entertainment:** These are events or activities with the aim of providing leisure, such as meals, sporting, social and cultural events, concerts, plays, among others.
- **Hospitality:** Situations that can provide lodging, meals, ground transportation, food, participation in events, which may or may not be related to the business carried out. If it in any way characterizes leisure, it will be considered entertainment.
- **Benefits or Perks:** are broad definitions that include the terms: Giveaways, Gifts, Hospitality and/or Entertainment.

- **Cash amount:** Amount in banknotes or coins, or monetary equivalent that can be used directly as a means of payment, regardless of the value. This definition includes vouchers, gift cards, prepaid cards, transfers via Pix, and other instruments that represent monetary value and can be converted into goods or services. The receipt of cash amounts, when not permitted by the guidelines of this Policy, must be refused using the Cash Amount Refusal Letter template.
- **Public Agent(s):** The term covers the natural and/or legal person who exercises a public position, employment or function, on a temporary basis or without remuneration, for the Public Administration, direct and indirect, of any of the Powers of the Union, States, Federal District and Municipalities or Foreign Public Administration. It also includes political party leaders, officials and related persons acting on behalf of the political party or candidate for public office. Iguá Collaborators should always consult the Compliance Officer when in doubt as to whether or not an individual is a Public Agent.
- **Undue advantage:** Includes any kind of advantage promised, offered or provided to (i) a public agent; (ii) a partner, administrator, employee or representative of a legal entity governed by private law; or (iii) Third Parties related to them, in exchange or expectation of a benefit or favor, exclusive or not, for themselves, for the Company or for any related Third Party;
- **Collaborator(s):** All persons who are part of Iguá's corporate group, such as employees, trainees, shareholders, administrators, directors and advisors.
- **Third Party(ies):** Any natural or legal person who is not part of Iguá's corporate group - therefore, who is not a collaborator as defined above - but who is hired to assist in the performance of its activities, such as partners, consortium members, representatives, subcontractors, suppliers, consultants, service providers in general, among others.

## 5 DUTIES AND RESPONSIBILITIES

### 5.1 COLLABORATOR

- 5.1.1 It is the Collaborator's responsibility to forward to the compliance area, via the ticketing system, any and all offers, promises and/or receipt of Gifts, Giveaways, Hospitality and Entertainment that they become aware of regarding their person, so that the compliance area can decide on the ethical regularity of their acceptance or delivery.
- 5.1.2 The Collaborator must send the notice containing the following information:
- Name/Business name of sender/recipient;
  - CPF/CNPJ;
  - Value of the Benefit or Perk;

- Photo of the Benefit or Perk;
- Reason for offer/receipt.

5.1.3 It is the responsibility of the Collaborators to return the Benefits and Perks to the sender if the receipt of the Benefit is disapproved by the Compliance area or by the competent authority. If it is not possible to return it, you must hand it in to Compliance for the appropriate measures.

## **5.2 INTERNAL AREAS**

5.2.1 Respect the criteria for the delivery of Benefits defined in this policy.

## **5.3 COMPLIANCE AREA**

5.3.1 Evaluate the Gift, Giveaway, Hospitality and Entertainment received and/or delivered by the Collaborator and approve/disapprove its receipt or delivery.

5.3.2 Fill and keep track of benefits received and delivered by Collaborators.

5.3.3 Define the destination of the Benefits that could not be returned to the sender.

## **6 DESCRIPTION AND CHARACTERIZATION OF ACTIVITIES (GIVING AND RECEIVING GIFTS, GIVEAWAYS, ENTERTAINMENT AND HOSPITALITY)**

### **6.1 GENERAL GUIDELINES**

6.1.1 Giving and receiving Gifts, Giveaways, Hospitalities are all part of good corporate relations. On the other hand, if carried out inappropriately, they can lead to conflicts of interest and/or damage to Grupo Iguá's image.

6.1.2 Any offer or receipt must be visible and transparent and must not influence decisions or provide improper advantages to the Collaborator, company or Third Party.

6.1.3 No type of Gift, Giveaway, Hospitality and Entertainment that could harm the business, the company's image or result in the expectation of personal obligation should be offered or accepted.

6.1.4 It is expressly forbidden to offer or receive, unless expressly approved by the compliance area: a) Amounts in cash (pix, checks, bank transfers, prepaid cards and the like); b) Perks intended to obtain an Undue advantage; c) Facilitation payments; d) Perks prohibited by law; e) Perks granted to political parties.

6.1.5 Business lunches or dinners under normal conditions and official company campaigns do not qualify as a Gift, Giveaway, Entertainment or Hospitality.

## **6.2 OFFERING BENEFITS AND PERKS TO PUBLIC AGENTS**

- 6.2.1 According to Iguá's Anti-Corruption and Anti-Bribery Policy and current legislation, it is prohibited under any circumstances to offer, promise, authorize or pay any Benefit to a Public Agent, political candidate, political party or affiliates, of any nationality, except for exceptions approved by the compliance area and, when necessary, other approval levels.
- 6.2.2 In exceptional cases in accordance with the rule in item 6.2.1, Iguá may cover the expenses of a Public Agent to: (i) participate in the inauguration procedure of a new Water or Sewage Treatment Plant or after the renovation of one; (ii) official events and conferences of the group, as long as the participation of the Public Agent is relevant and the event has a legitimate educational and informative nature; (iii) technical visits and inspections of facilities related to basic sanitation, such as water or sewage treatment plants.
- 6.2.3 In addition to the permissible hypotheses set out in item 6.2.2, the compliance area must also verify, at its discretion, that the offer of the Perks complies with the following good practices:
- Funding is also authorized by the Public Entity or Body's own procedure, as well as by applicable laws and regulations;
  - Expenses incurred by family members or friends of the Public Agent will not be covered;
  - Travel expenses, such as accommodation and meals, will not be covered unless they are directly linked to a reasonable travel itinerary or the event and visit.
  - It complies with local law;
  - Provided without the expectation of receiving something in return;
  - It's appropriate for the occasion;
  - Is not capable of having negative repercussions if made public;
  - To cover the cost of hospitality through direct payment to the Public Agent in the form of per diems or subsistence allowances.
- 6.2.4 It is forbidden to pay for hospitality directly to the Public Agent as remuneration.
- 6.2.5 The cost of hospitality for the Public Agent should preferably be paid directly to the third-party service provider and, secondarily, paid directly to the Public Agent in the form of per diems or subsistence allowances, under the terms of the decisions of the Office of the Comptroller General.

### **6.3 OFFERING, PROMISING AND DELIVERING GIFTS, GIVEAWAYS, ENTERTAINMENT AND HOSPITALITY**

6.3.1 In the event that a Collaborator intends to offer, promise or deliver any Benefit provided for in this policy, including the compliance area, in the case of approval, must consider whether the Benefit:

- It has a reasonable nominal value.
- It's a gesture of courtesy, thanks or to mark an important date.
- It is not offered close to a negotiation or its conclusion (e.g. 6 months before finalizing a contract and 6 months after formalizing the legal deal).
- It does not conflict with the rules of the third party entity/company.
- The values are appropriate and usual for the occasion.
- It is offered to individuals who do business with Iguá.

6.3.2 In the case of delivery of internal and external Gifts, the compliance area will assess whether the benefit is foreseen PR-COR-COM-005 – Procedure for Calendar of Corporate Gifts to support its decision. In the absence of the procedure, the compliance area will evaluate the standard criteria of this policy for its decision.

6.3.3 The distribution of Gifts internally and externally that are not provided for in PR-COR-COM-005 – Procedure for Corporate Gifts Calendar, must be approved by the Compliance area using the standard criteria of this policy.

6.3.4 In the event of Hospitality being offered to representatives of Third Parties, the controls set out in item 6.2.3 will be used in addition to the analysis carried out by the compliance area.

### **6.4 RECEIVING GIFTS, GIVEAWAYS, ENTERTAINMENT AND HOSPITALITY**

6.4.1 In the event that a Collaborator wishes to receive any of the Benefits provided for in this policy, even the compliance area, in the case of approval, must consider whether to offer the Benefit:

- It is delivered openly;
- It would be appropriate in the Third Party interpretation;
- It doesn't seem excessive, either in value or frequency;
- It is not offered close to a negotiation or its conclusion (e.g. 6 months before finalizing a contract and 6 months after formalizing the legal deal).
- It wasn't delivered by an intermediary;
- It stems from a tangible action (e.g. commemorative dates);
- It can imply or lead to an obligation to conclude a contract/agreement;
- It can be seen as a reward for a closed contract/agreement.

## **6.5 SCOPE OF FORMALIZATION FOR RECEIVING AND OFFERING GIFT, GIVEAWAY, HOSPITALITY AND ENTERTAINMENT**

- 6.5.1 Without the need for approval and in compliance with the rules of this Policy, Collaborators are allowed to offer or receive Gift, Giveaway, Hospitality and Entertainment worth up to a maximum of R\$150.00. Under no circumstances may Entertainment and Gifts be offered to Public Agents.
- 6.5.2 For the offer or receipt of Gifts, Giveaways, Hospitality and Entertainment above the amounts stated in the previous item, the approval levels described in item 6.10, corresponding to the value range of the item, must be followed.
- 6.5.3 Benefits received or offered in excess of R\$ 150.00, accompanied by the information described in items 5.1.1 and 5.1.2, must be formally reported to the Compliance areas within 7 (seven) days of receipt, by means of a call in the Compliance Catalog, which must be kept on file and controlled.
- 6.5.4 In the case of sending Gifts, Giveaways, Hospitality or Entertainment to the Chairman/President of the Company that exceeds the limit established in this Policy, the receipt must be approved in accordance with ALC-CPL-005 – Receipt of gifts, giveaways, and hospitality.
- 6.5.5 In cases where the acceptance or delivery of the Gift, Giveaway, Hospitality, or Entertainment requires urgent approval, and it is unfeasible to wait for the analysis of the competent approver on the matter, the decision-making authority is delegated to the Compliance, Risks, and Internal Controls Management, and must respect the applicable approval levels. The decision, if validating the receipt/delivery, must be forwarded for the approver's consideration in accordance with the approval authority levels.

## **6.6 FREQUENCY OF BENEFITS**

- 6.6.1 If the amount of Gifts, Giveaways, Hospitality or Entertainment sent by the same supplier in the same fiscal year exceeds R\$150.00, even if the individual amounts do not exceed this limit, the Collaborator must report this to the Compliance area, which will assess the ethicality of the receipt.
- 6.6.2 The compliance area has the power to deny the promise/offering of Gifts, Giveaways, Entertainment and Hospitality, to Public or Private Agents, where the frequency goes beyond reasonableness.

## **6.7 PROCEDURE FOR BENEFITS NOT REFUSED**

- 6.7.1 Any Iguá Collaborator who receives an impermissible perk or benefit or one that violates the guidelines of this Policy and, due to circumstances, is unable to refuse it, must notify the Compliance Department immediately and return it to the sender, together with the Letter of Refusal of Gifts, Giveaways and Hospitality (MO-COR-CPL-001).
- 6.7.2 If it cannot be returned, the Benefit must be handed over to the Compliance Department, which will assess its fate and may raffle it off, auction it off or justifiably return it to the sender.

## **6.8 QUESTIONS**

- 6.8.1 Doubts about the nature of the benefits offered and received, as well as approval or disapproval decisions, must be clarified in advance with the Compliance Department or through a ticket in the Service System or by e-mail to [compliance@iguasa.com.br](mailto:compliance@iguasa.com.br).

## **6.9 WHISTLEBLOWING CHANNEL**

- 6.9.1 The Iguá Group encourages its Collaborators and Third Parties to report any conduct contrary to this Policy to the whistleblowing channel, using the following channels:
- Telephone service: 0800 721 0784.
  - Internet: <https://canaldedenuncia.com.br/igua/>
- 6.9.2 Reports can be made anonymously or identified. All complaints will be recorded and evaluated in accordance with the specific rules and procedures defined in PI-COR-CPL-008 - Complaints Channel Management Policy. The Compliance area guarantees secrecy and confidentiality throughout the process and that there will be no retaliation whatsoever against whistleblowers who make a statement in good faith.

## **6.10 APPROVAL LEVELS**

- 6.10.1 The approval levels related to this policy are detailed in the Company's "Approval Authority Table", specifically in the "Compliance" sheet, namely:
- ALC-CPL-5: Receipt of gifts, giveaways, and hospitality.
- 6.10.2 Approvals must be respected according to the value range established in the Approval Authority Table.

## **7 FORMS/TEMPLATES**

- MO-COR-CPL-001 - Model for Letter of Refusal of Gifts, Giveaways and Hospitality.



- MO-COR-CPL-007 – Modelo para Carta de Recusa de Valores em Espécie.
- PR-COR-COM-005 - Corporate Gifts Calendar Procedure

## **8 ANNEXES**

Not applicable.