



Aquapolo

 GS Inima INDUSTRIAL |  sabesp

Sustainability Report 2024

Water resilience
in action

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About this publication

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

This Sustainability Report marks a decisive moment in our transformation journey. During this period, we adopted a new strategic approach, reflected in a shift in our naming: we no longer present ourselves as "O Aquapolo" and now consistently adopt "Aquapolo: The Water Recycling Solution for Industry". This change goes beyond a simple terminology adjustment, it represents a new positioning that reinforces our role as providers of innovative and sustainable solutions, aimed at strengthening water resilience in the industrial sector.

With a focus on the impact of our operations on the water cycle and the direct benefits for the environment, our people, clients and society, we aim to provide a clear and accessible view of our efforts, results achieved, and the innovation we are implementing.

This report also highlights the main challenges we face, and reaffirms our commitment to water resilience.

This is Aquapolo's third Sustainability Report, prepared in accordance with Global Reporting Initiative (GRI) Standards, 2021 version, and aligned with the United Nations Sustainable Development Goals (SDGs). The information reported refers to the period from January 1st to December 31st, 2024, and covers Aquapolo's headquarters operations. Financial statements follow the same reporting period and are audited by Ernst & Young.

This report was developed based on information provided by responsible departments and Aquapolo's strategic guidelines. Due to its proximity to operations and its role in the technical validation of reported information, the Executive Board approves the content, ensuring that the data accurately reflects the organization's performance.

This process is conducted with full transparency, in line with best governance practices, ensuring that all information is accessible to our stakeholders.



**The Financial Statements
are published annually.**

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For questions and comments about this report, please contact:

meioambiente@aquapolo.com.br



Leadership message

GRI 2-1, 2-22

The year 2024 reaffirms the central role of water security in the global agenda and, consequently, in our business strategy. Climate change and its extreme events, from droughts to floods, directly impact water availability.

In this context, recycled water goes beyond being an environmental solution: it is a strategic asset for resilience. Founded in 2009 and currently owned by GS Inima and Sabesp, Aquapolo has established itself as the largest and most efficient recycled water production plant in Latin America, providing a concrete, high environmental value response to urban and industrial water scarcity.

Since 2012, we have supplied high-quality recycled water to nine major industrial clients. With a production capacity of up to 1,000 liters per second, equivalent to supplying a city of 500,000 inhabitants, we continue working to expand our reach.

We recognize that the ESG agenda still faces challenges, especially when cost becomes part of the discussion. However, we reject the notion that sustainability is an expense—it is an investment with proven returns. Our clients report greater predictability and security for investment, along with reliability and consistent gains in operational efficiency enabled by the use of recycled water in their processes, evidenced, for example, by reduced corrosion in industrial facilities.

In 2024, we reinforced this commitment through concrete actions: we signed a contract to purchase 100% renewable energy, starting in January 2025, and increased our waste circularity. We continue to move forward, demonstrating that sustainable practices generate environmental, operational, and economic value. This is the essence of our purpose and our strategy.

**For every liter recycled, one
liter of water remains in
nature.**

Marcio da Silva José
CEO

Leadership message

GRI 2-1, 2-22

Over the past 13 years, we have worked to establish Aquapolo as a benchmark in circular solutions and water security. Our journey has always been driven by innovation and the pursuit of new models that enhance the value of recycled water.

In 2024, we took an important step by incorporating the concept of water credits into our strategy, aiming to strengthen water resilience, support water-related risk management, and generate shared environmental value. This initiative involved technical dissemination, methodology development, expert validation, and analysis of potential markets. While we made progress in 2024, the next challenge is to scale clients and opportunities, a plan that will continue through 2025 and 2026.

At the same time, we continue to innovate in our operations. Planned for 2025, we will begin returning high-quality water to the Meninos Stream, supporting our commitment to neutralizing our water footprint and enhancing our contribution to water replenishment. This initiative reinforces our future vision: using our installed capacity not only to serve industrial plants, but also to return water to natural sources and, in the future, enable indirect potable reuse.

We have the technology to expand and a model that can be replicated anywhere with wastewater treatment infrastructure, opening the door to new partnerships and solutions. However, we acknowledge existing challenges: client location, cost differences compared to utility-supplied water, and cultural barriers.

Despite this, we believe the future of water management requires boldness and vision. With the capacity to produce far beyond current levels, we are ready to lead this transformation, whether by expanding supply, returning water to natural sources, or developing new business models.



Fernando Gomes da Silva
Director

Our financial discipline reflects our commitment and the long-term sustainability of our business.



In 2023, we began a shift in our institutional communication that was consolidated in 2024: we replaced the term “reuse water” with “recycled water”, a term that better reflects Aquapolo’s technology, the quality of the resource, and its strategic value. This change has been essential to increase public acceptance and drive growth in our sector.

With projections indicating annual growth above 10% in the global water recycling market throughout this decade¹, Aquapolo is ready to lead this movement, advancing the circular economy and strengthening long-term water security for industries, cities, and communities

We invite you to explore the following pages to better understand our purpose, the excellence of our operations, and the environmental, social, and financial results achieved in 2024.

¹Source: Fortune Business Insights

Marcio da Silva José
CEO

Fernando Gomes da Silva
Director

**We believe sustainability
is not an attribute—it is our
purpose and guides every
strategic decision we
make**





Highlights 2024

Environmental progress



ISO 14001
implementation to
strengthen our
Environmental
Management
System



Contract signed
for 100%
renewable
energy



Consolidation of
water footprint
studies



Increased
waste
circularity



Mapping of
Greenhouse Gas
(GHG) emissions
across Scopes 1, 2,
and 3, with a focus
on climate impact
mitigation.

Human and social impact



ISO 45001
implementation to
enhance our
Occupational Health
and Safety
Management
System



Shift
restructuring to
improve
employees'
quality of life



Increased female
participation in
frontline operations
and decision-
making



8 consecutive
years without
accidents,
milestone
reached in
February 2024

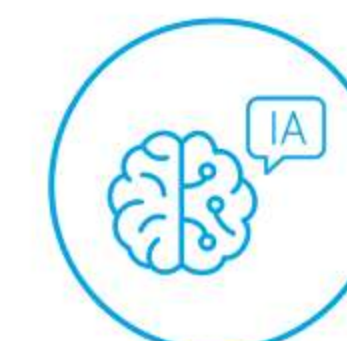
Financial performance

R\$ **119.2** mi
Total net revenue

74.9 %
EBITDA margin

R\$ **86.3** mi
EBITDA

Operational efficiency



Reactor AI evolved to
automate processes
and reduce **energy**
and **chemical**
consumption.



Robust processes
and **continuous**
improvements
ensured stable
operations despite
challenges



02

Aquapolo

Aquapolo
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Recycled water: the synthesis of circularity

GRI 2-6, 3-2, 303-1

Water is the most essential resource for life on the planet. It sustains human health, ecosystems, and biodiversity. However, this vital resource is under increasing threat: population growth, pollution, lack of sanitation, and climate change are placing growing pressure on natural water sources.

In this context, ensuring access to potable water and water security has become one of the greatest challenges of our time. It is within this scenario that Aquapolo was created, with a clear commitment to provide a sustainable solution to an urgent problem.

Our story began in 2009, when the Capuava Petrochemical Complex faced severe challenges in accessing water. Pollution of the Tamanduateí River, increasingly frequent and irregular droughts, rising treatment costs, and the prioritization of public supply

made access to water progressively more complex. This scarcity threatened the continuity of industrial operations in the region.

We emerged as a strategic and innovative response: transforming effluents into high-quality recycled water, ensuring water supply without compromising the environment or priority uses of water.



Since then, our operations have helped reduce pressure on natural water sources by providing a designed production capacity of up to 1,000 liters per second.

By giving new purpose to what would otherwise be discarded, we increase water availability and reduce pressure on natural sources. This practice not only preserves resources but also redefines the relationship between industry and the environment.

We are the largest recycled water project in Latin America, leading a new way of using and preserving water.

125
million m³

Volume of recycled water over the past 12 years that was not withdrawn from natural sources, directly contributing to regional water balance

500
thousand inhabitants

Equivalent population that could be supplied by our production capacity

8

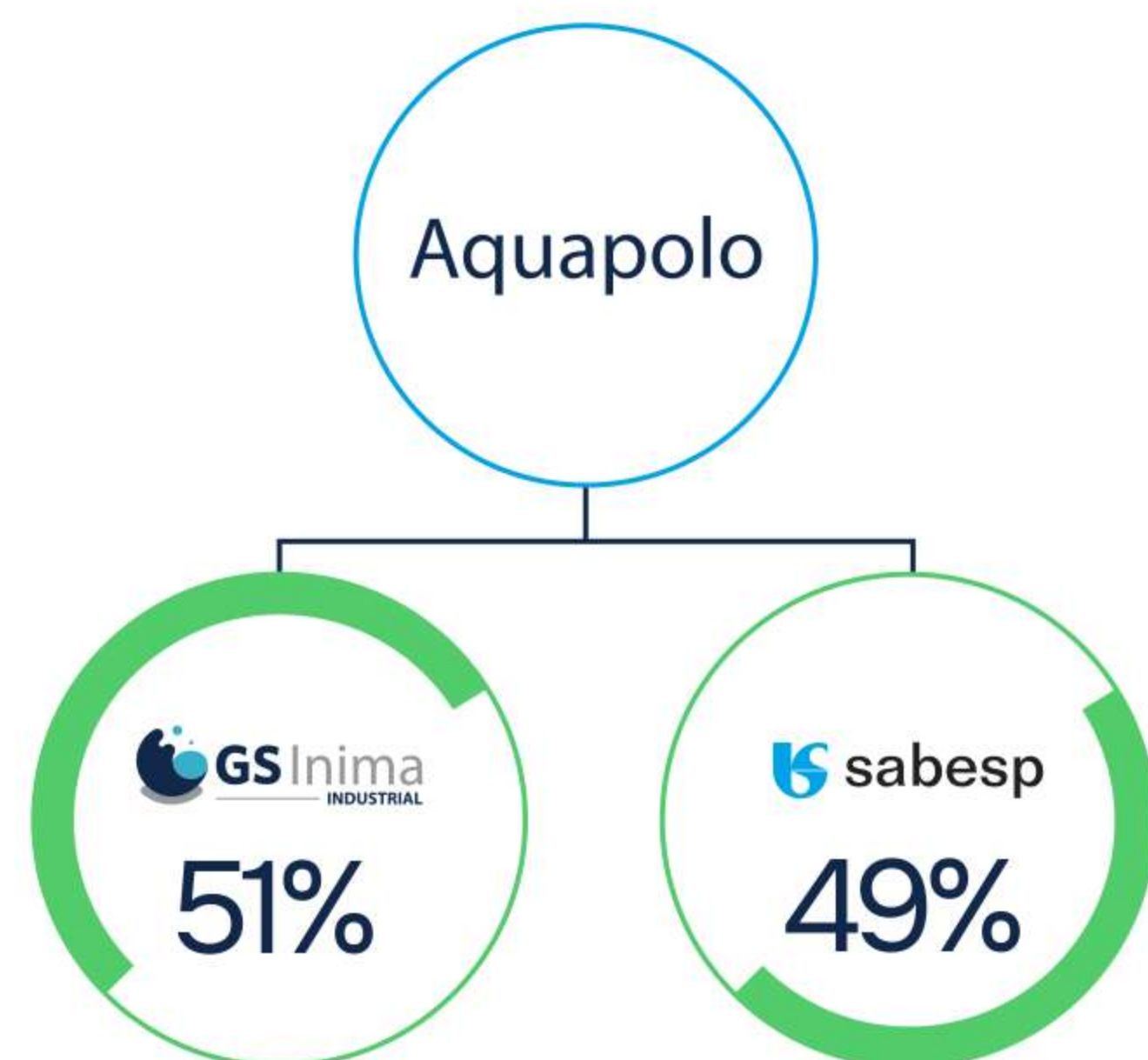
Industrial clients served with reliable water availability, security, and quality



Aquapolo

GRI 2-6, 2-22, 3-2

Established in 2009 as a privately held corporation, Aquapolo is a joint venture formed by two shareholders operating in the infrastructure and water services sector. Located in Heliópolis, São Paulo (SP), our operations are primarily focused on ensuring water security and efficiency for the industrial sector.



Values

Sustainability and social responsibility
 Care, people development, and safety
 Value creation for clients
 Integrity and commitment
 Service excellence
 Pioneering and innovation

Purpose

To transform and inspire society through water recycling, contributing to sustaining life.

Our Numbers

1000 l/s
 Total designed capacity

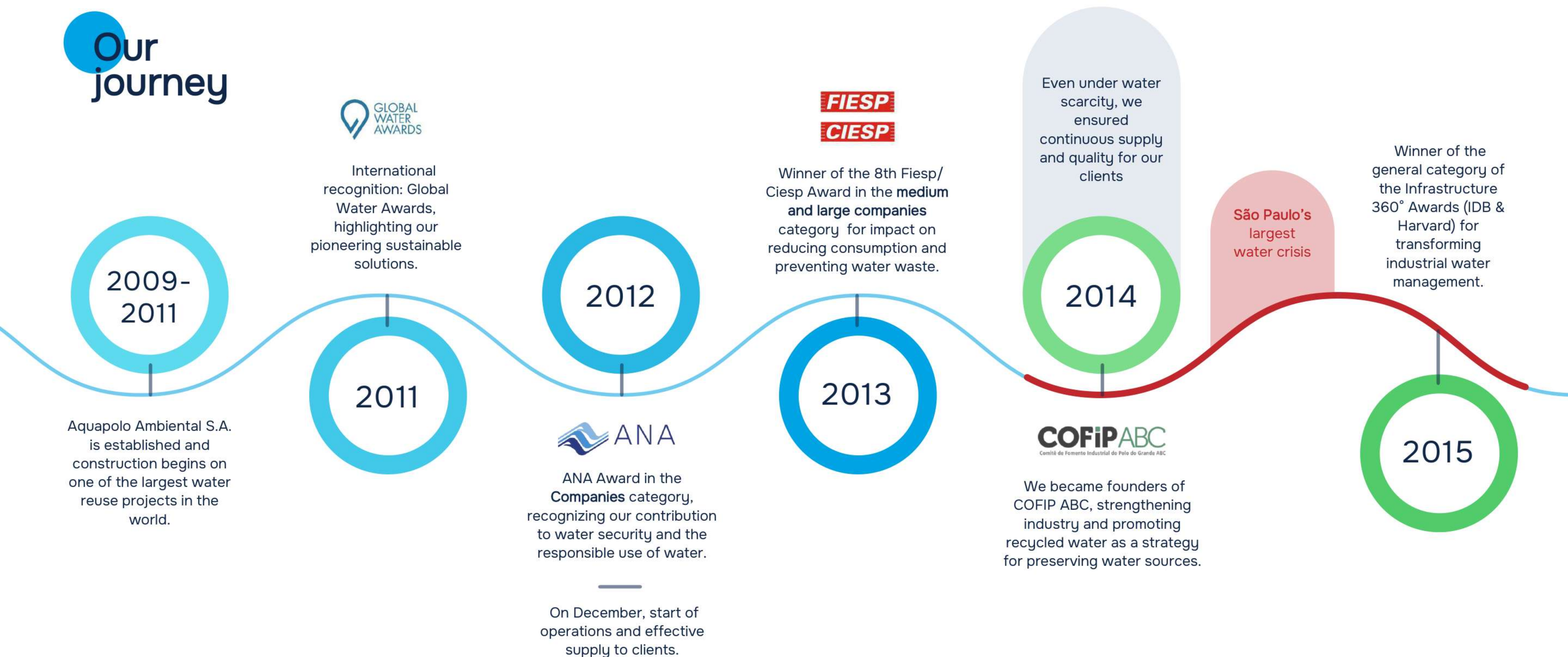
650 l/s
 Installed capacity at our facility

12
 Industrial plants using our recycled water





Our journey





Our journey



We received the National Energy Globe Award, which recognizes innovative and sustainable projects with a tangible impact on water management.



2015-2020



Over the years, we have expanded our network of partners that have chosen recycled water as a strategy for quality, sustainability, and water resilience, both within and beyond the ABC Petrochemical Complex.



2018



2021



We obtained ISO 9001 certification, validating the continuous quality management system of our recycled water operations.



We received our first recognition from the International Water Association (IWA) as a “Climate Smart Water Utility,” a global benchmark for practices addressing climate-related challenges.



2022

100 million m³

Recycled water produced over our 10 years of operation.



2023

We obtained the license for Non-Potable Water Reuse for Urban Purposes from Sanitary Wastewater Treatment Plants (Joint Resolution SES/SIMA No. 1, dated February 13, 2020 – Class B).



We were recognized once again by the IWA, in a higher category, as a leading company in adaptation and engagement for a sustainable water future.



2024

From effluent to recycled water: Aquapolo’s operations

GRI 2-6, 3-2, 303-1, 303-2

Aquapolo’s plant is at the core of our circular economy vision, transforming effluent treated at Sabesp’s ABC wastewater treatment plant into high-value recycled water for sensitive industrial processes.

To meet the most stringent contractual specifications, we apply tertiary treatment with multiple physical and biological barriers.

Our operational efficiency

Non-compliance
hours in 2024

0.1%

0.02%

System downtime due
to extreme events

Results that reflect a robust system with extremely strict contractual metrics, covering both water quality and continuous availability.

The critical nature of our delivery is formalized through contracts requiring continuous online monitoring of four key parameters:

pH, turbidity, chloride dioxide, and conductivity.



Failure to meet these standards may result in significant financial penalties, driving our data-based and preventive management model.

1

Membrane bioreactor (tertiary treatment)

A biological barrier combined with physical ultrafiltration, removing nutrients, organic matter, and suspended solids.

2

Reverse osmosis

A physical barrier that removes dissolved salts (monitored via conductivity), ensuring water does not cause scaling in client equipment.

3

Disinfection and blending

Final stage where disinfection occurs (preventing microbiological growth in pipelines) and fine-tuning of water composition to meet contractual specifications.

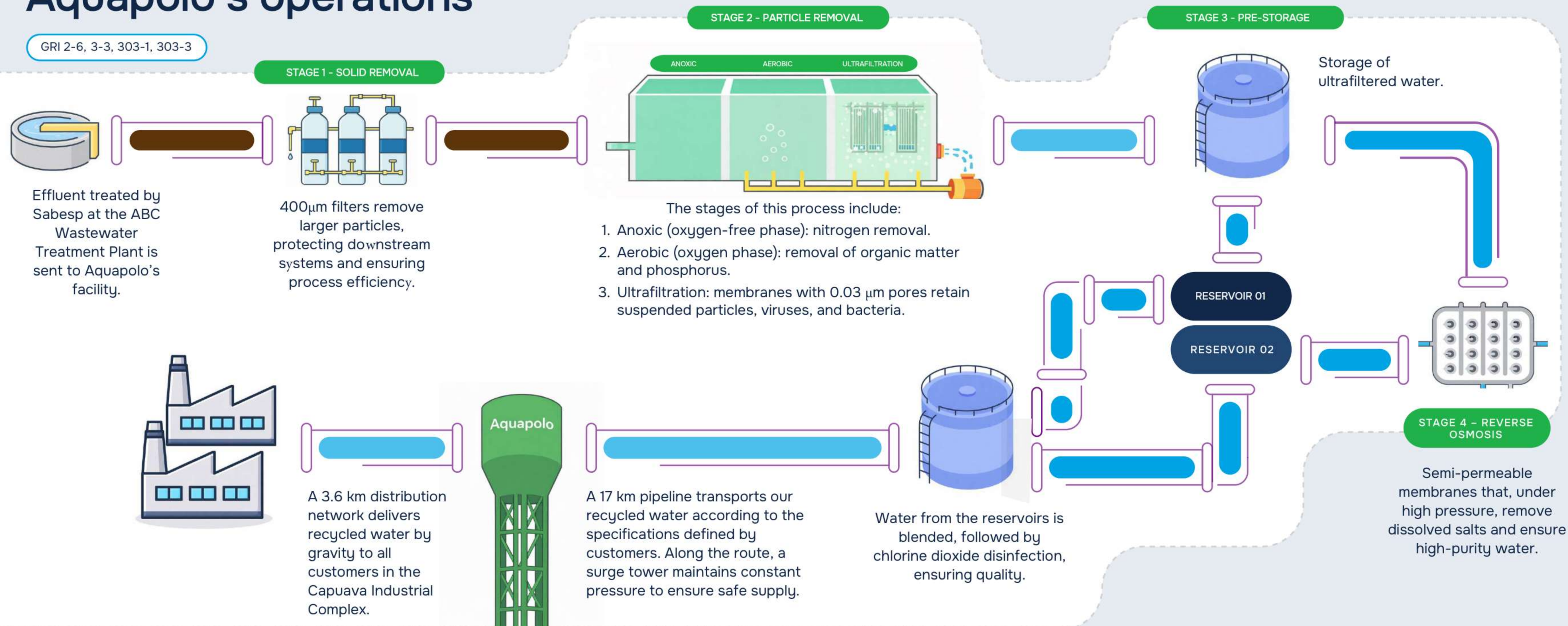


From effluent to recycled water: Aquapolo's operations

GRI 2-6, 3-3, 303-1, 303-3



[ACCESS THE VIRTUAL TOUR HERE.](#)





Technology and quality guide our operations

GRI 2-6, 3-3, 303-1

Our excellence stems from the combination of technological innovation and qualified human supervision. In a sector where every parameter is critical, automation alone is not enough, every advancement must be validated.



Our quality management proces

- Control Room**
Responsible for dosing adjustments, pump operations, and flow control.
- Field Team**
Executes tactical activities (chemical unloading, valve alignment) that ensure system stability.
- Integrated Maintenance**
Ensures predictive and preventive performance of critical equipment (filters, membranes, pumps), essential to maintaining contractual flow quality.

We continuously seek new technologies to enhance the quality and reliability of our processes. This vision led us, in 2024, to advance the implementation of the Createch Artificial Intelligence system, initiated in 2023. The project follows a structured cycle:

1. Planning and investment in 2023
2. Adjustments and integration in 2024
3. Continuous operation planned for 2025

Each stage has been and will continue to be validated by internal specialists, ensuring that automation is implemented safely and accurately.

Our team plays an essential role in this pursuit of excellence, ensuring that automation is complemented by technically sound decision-making.



The integration of data, technology, and human expertise underpins our commitment to operational excellence and continuous improvement.





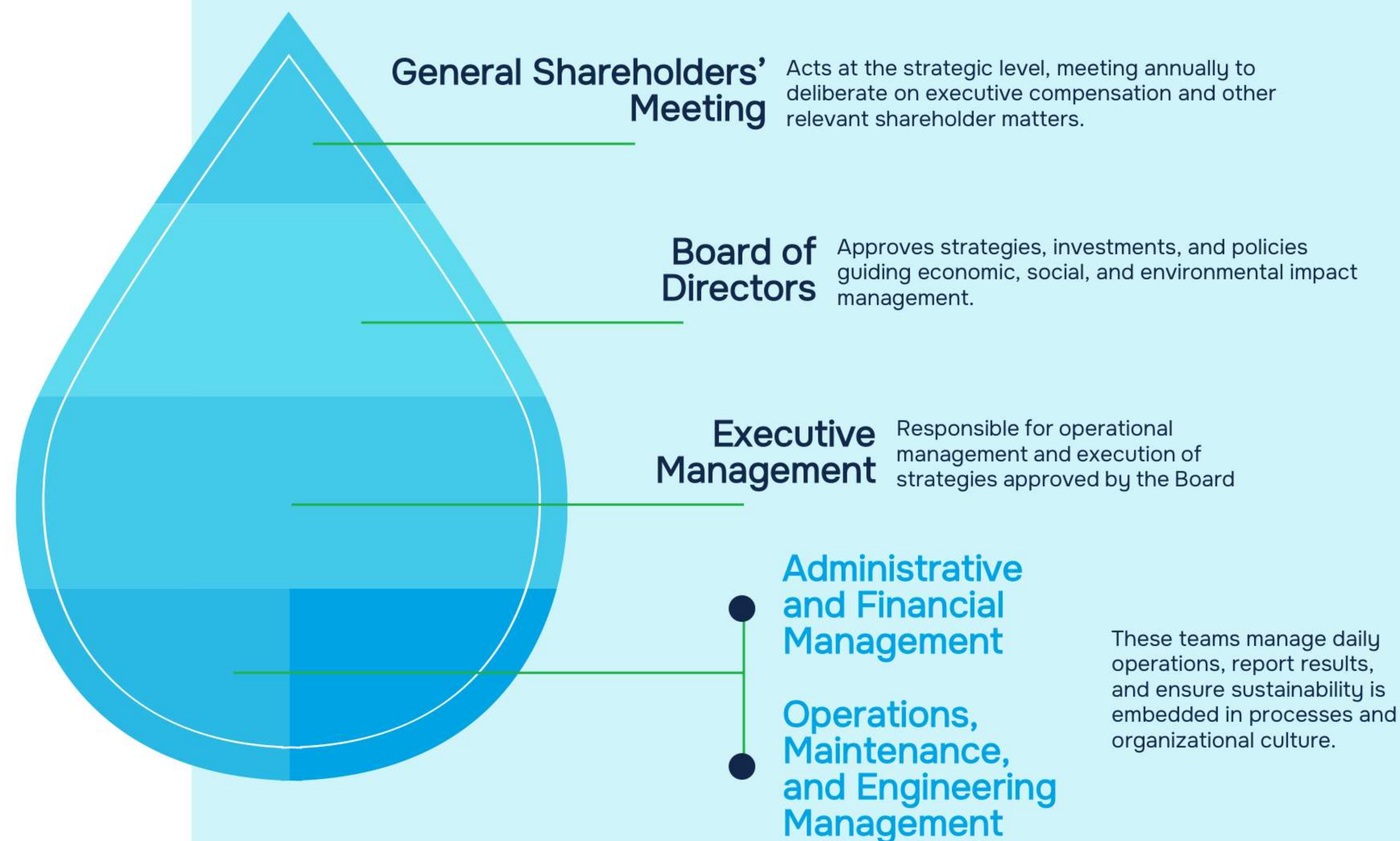
Corporate governance

GRI 2-9, 2-13, 3-2

We recognize that corporate governance is the foundation of ethical and transparent management. To ensure responsible decision-making, we have structured governance bodies with clear roles, independence, and balance.

Our structure consists of three governing bodies: Board of Directors, Executive Management and General Shareholders' Meeting, the highest governance body.

These bodies include representatives from GS Inima and Sabesp, our shareholders. None of the members hold executive roles at Aquapolo or have family or business relationships with the company.



Quarterly meetings **strengthen** governance and ensure alignment between **strategy** and **execution**.

Board of Directors

GRI 2-10, 2-11, 2-12, 2-13, 2-14, 2-17, 3-2

The strength of our management begins with the strategic composition of our Board of Directors. This body consists of five members and reflects our shareholding structure: three members appointed by GS Inima (majority shareholder) and two members appointed by Sabesp. All members serve unified two-year terms, following a selection process conducted by shareholders.

The selection of Board members is rigorous and intentional, prioritizing diversity of professional and academic backgrounds. Our objective goes beyond traditional technical skills: we seek expertise in critical areas such as sustainability, corporate governance, finance, and innovation. In addition, members actively participate in industry forums and events, fostering

knowledge exchange and incorporating best practices into the Company’s governance. These actions strengthen the Board’s ability to oversee the integration of sustainability into Aquapolo’s strategy.

We recognize that, under this structure, there are no independent external members. To mitigate this characteristic, we adopt proactive measures to ensure diversity of perspectives and transparent management of potential conflicts of interest, reinforcing our commitment to integrity and accountability.

Board composition and responsibilities



Executive Board

GRI 2-10, 2-13, 2-14, 3-2

The Executive Management, composed of two members with two-year terms, serves as the link between strategic direction and practical execution. While the Board defines high-level guidelines, the Executive team translates these decisions into action, closely monitoring operations and approving this Sustainability Report.

With a decisive role in ensuring the accuracy and integrity of reported information, the Executive team ensures that all data faithfully reflects the organization’s performance,

strengthening trust and credibility with stakeholders.

This work is supported by continuous monitoring of indicators and consolidation of information from Operations, Maintenance, Engineering, QHSE, and Finance departments. This integration ensures that sustainability goes beyond targets, becoming embedded in Aquapolo’s processes and culture.

Executive Board composition and responsibilities



Márcio da Silva José
CEO



Fernando Gomes da Silva
Director

Actively manage economic, social, and environmental risks and opportunities.

Formalize and implement sustainability strategies, ensuring full integration into the business model.

Compliance

GRI 2-15, 2-23, 2-24, 3-2

Our operations are guided by a non-negotiable culture of integrity. We adopt the GS Inima Brazil Integrity Program, ensuring compliance with national legislation and alignment with global best practices, reinforcing our commitment to ethics and transparency.

To translate our values into clear and practical guidelines, we maintain a robust set of policies that guide appropriate conduct, respect for human rights, information security, and proactive conflict-of-interest management.

Responsibility for ethical conduct is transversal: all employees and third parties, including members of the Board of Directors

and Executive Management, are required to strictly comply with these guidelines.

To ensure this culture is embedded, we conduct regular training programs, including both in-person and online sessions, covering the Code and Integrity Guide, as well as Quality, Health, Safety, and Environment (QHSE) requirements. In addition, role-specific and risk-based training sessions

address technical and corporate ethics topics, continuously reinforcing compliance and risk mitigation.



Our guiding policies

1.

Code of Integrity
2.

Integrity Guide
3.

Anti-Corruption Policy
4.

Responsibility Policy
5.

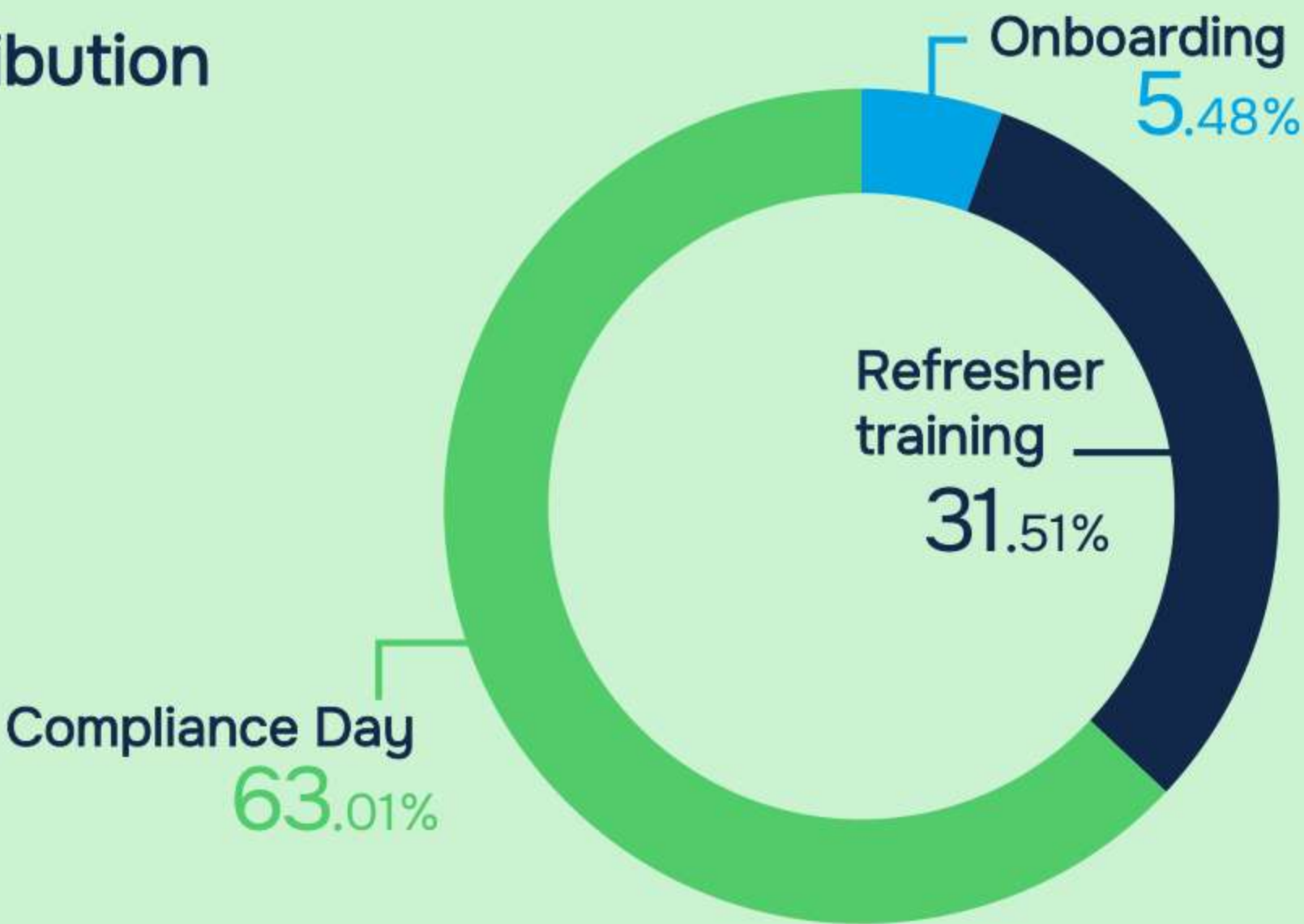
Public Sector Engagement Policy
6.

Gifts, Hospitality and Entertainment Policy
7.

Conflict of Interest Policy
8.

Integrated Management Policy

Training distribution by topic





How we ensure integrity

GRI 2-15, 2-16, 2-25, 2-26, 2-27, 3-2

Integrity channel

Our primary tool for reporting concerns, fraud, or misconduct

Available to employees, suppliers, clients, and the community. Operated by a third party, ensuring confidentiality, impartiality, and anonymity.

Detailed reports are prepared covering investigated actions, evidence, measures taken, and recommendations for remediation.

Guiding policies

Ensure alignment with best practices and continuous improvement..

Our Integrity Code and Guide prohibit discrimination, harassment, corruption, and human rights violations.

The Integrated Management System (IMS) identifies, assesses, and addresses environmental impacts and occupational health and safety risks, aligned with ISO 9001, 14001, and 45001 standards.

Active governance

Concerns are communicated to the governance bodies

Concerns are communicated to governance bodies through multiple channels:

- Periodic reports and presentations
- Risk and compliance reports
- Crisis and emergency communication protocols

Figures that demonstrate our integrity

0

Fines or non-monetary sanctions due to non-compliance with laws and regulations.

0

Complaints received and processed



Site: integridade.gsinima.com.br
E-mail: integridade@gsinima.com.br
Phone: +55 16 3962-8158



Stakeholder engagement

GRI 2-28, 2-29, 3-2

Engagement with stakeholders is essential for responsible practices and long-term trust. We identify and categorize these audiences based on their influence, interest, and impact on our organization.



¹CEBDS - Conselho Empresarial Brasileiro para o Desenvolvimento Sustentável

²ABES - Associação Brasileira de Engenharia Sanitária e Ambiental

³COFIB ABC - Comitê de Fomento Industrial do Polo do Grande ABC

⁴ALADYR - Associação Latino-Americana de Dessalinização e Reutilização da Água.

⁵IDRA - International Desalination and Reuse Association

⁶IWA - International Water Association

In 2024, we strengthened our relationship with shareholder Sabesp, a year marked by progress in its privatization, ensuring strategic alignment in a dynamic sanitation sector.

As part of this commitment, we maintained adherence to the UN Global Compact and active participation in CEBDS¹, through GS Inima, with emphasis on the Water Thematic Chamber.

We also expanded our presence in sectoral organizations such as ABES², COFIB ABC³, ALADYR⁴, IDRA⁵, IWA⁶, and the Water Reuse Institute, reinforcing our role in promoting sustainable solutions and advancing advocacy for water recycling for industrial and other uses.

In 2025, we will strengthen our institutional presence by joining the **WaterReuse Association** and the **Mais Água Movement**, reinforcing our active role in the global agenda for best practices in the water sector.

Connecting with the community

GRI 2-28, 2-29

We are located near the Heliópolis community and recognize our role in local social development. Therefore, we seek to create opportunities for interaction and learning that strengthen our relationship with our surroundings.

In 2024, we hosted visits from schools and universities to our plant, allowing students to experience firsthand our treatment processes and sustainable water management practices. These initiatives reinforce our commitment to environmental education, community engagement, and transparency.

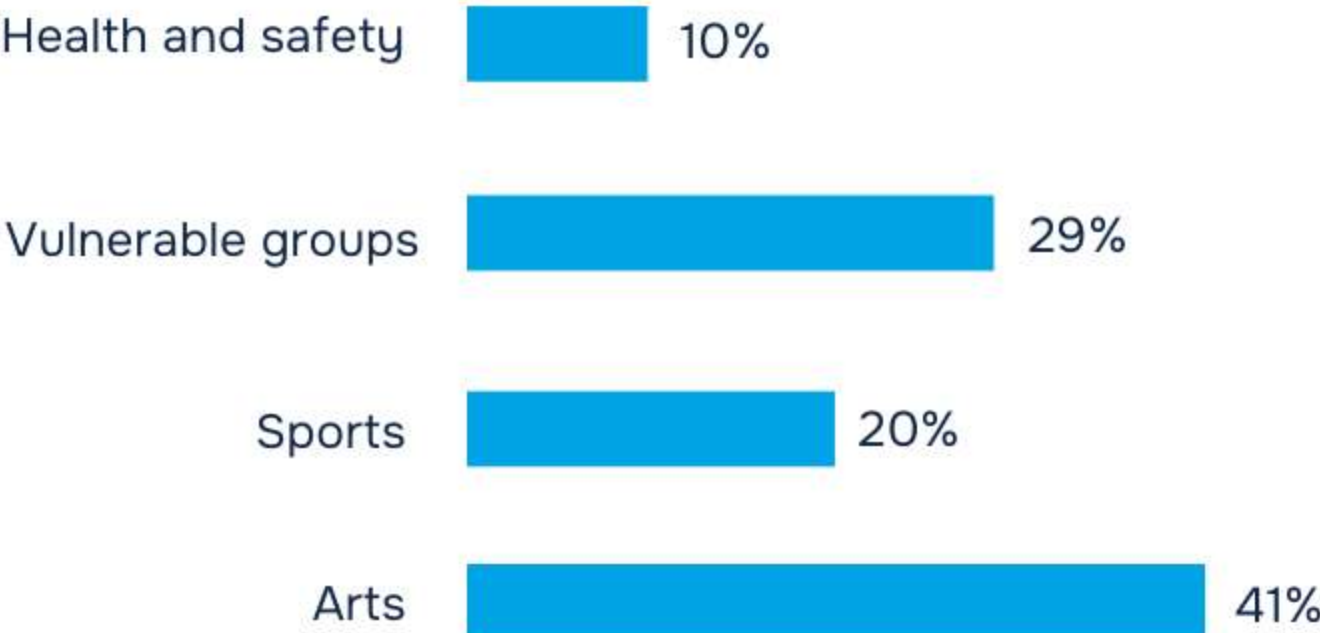
30

Number of visits conducted in 2024.

Building on a commitment initiated in 2023, we made donations to several social projects, primarily through investments made under Brazil’s tax incentive laws. In total, BRL 487,000 was allocated to initiatives that promote positive impact within the community.

Although we recognize challenges related to the availability of resources to expand community initiatives, we remain committed to continuous improvement, seeking partnerships and solutions that broaden our positive impact in the regions where we operate.

Percentage distribution of social investments by project type



Partnerships that ensure quality

GRI 2-28, 2-29

Our impact extends beyond communities: we also ensure ethical practices across our value chain. We work to ensure that all partners operate in alignment with our governance and ethical principles.

Since 2023, critical suppliers (such as chemical providers) undergo monthly evaluations, ensuring performance aligned with our 95% compliance target. Results below this threshold are reported to Executive Management and treated as non-conformities with immediate action plans.

In 2024, no supplier replacements were required, reflecting a strong and committed supplier base. Most suppliers maintained satisfactory to excellent performance, reinforcing the effectiveness of our engagement practices and trust across the value chain.

- 1

Ensuring compliance

We apply rigorous criteria to qualify suppliers, ensuring QHSE requirements, legal compliance, and integrity standards.
- 2

Protective contracts

We apply rigorous criteria to qualify suppliers, ensuring QHSE requirements, legal compliance, and integrity standards.
- 3

Partnerships to reduce impacts

We engage suppliers through training, meetings, and collaborative plans to mitigate socio-environmental risks.



252 Suppliers in 2024

Financial performance

GRI 3-2, 201-1, 202-2

Aquapolo’s financial management is the pillar that supports our mission of promoting water and economic sustainability. We value financial strength as much as we value our recycled water, supported by a long-term, low-risk business model. Contracts with our largest clients ensure minimum demand for 42 years, resulting in stable and predictable cash flow generation.

Beyond accounting results, our financial strength reflects our ability to build long-term resilience, ensuring operational excellence even in periods of uncertainty.

In 2024, the expansion works to increase the treatment capacity of the ABC Wastewater Treatment Plant (WWTP),

Aquapolo’s main water source, required us to intensify our treatment processes in order to maintain the volume and quality of our product. In this context, we implemented measures to mitigate rising input and energy costs, ensuring that our operating expenses remained strictly within projections.

As evidence of Aquapolo’s resilience in maintaining financial stability regardless of market fluctuations and operational conditions, we secured renewable energy rates below market prices and maintained a healthy debt profile throughout 2024. The success and effectiveness of these efforts are continuously reflected in our financial indicators and revenue growth.



2023 net revenue.



2024 net revenue.

Aquapolo's debt cost evolution



Financial performance

GRI 3-2, 201-1, 201-2, 201-4

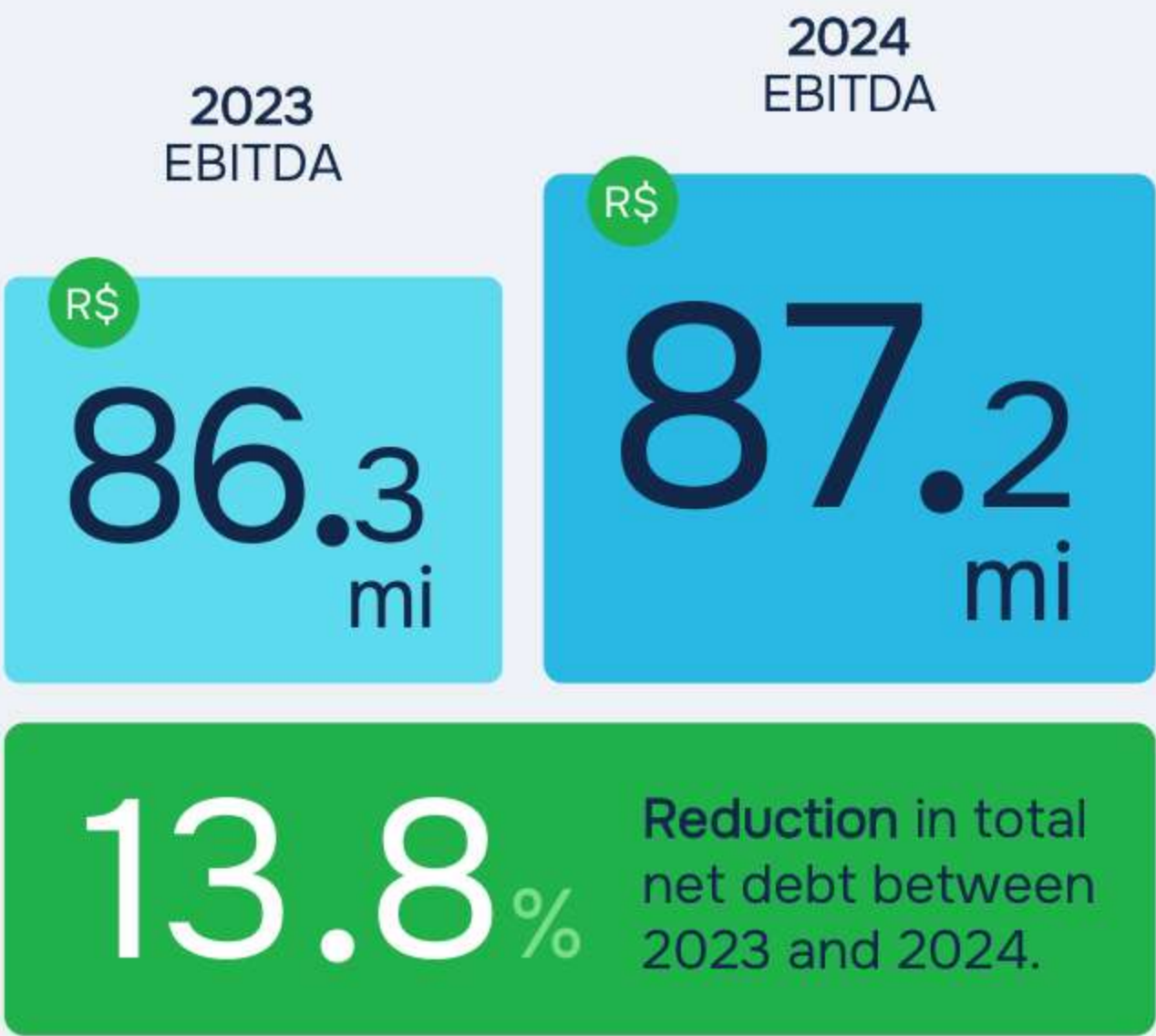
Annual results (thousands BRL)¹

	2024	2023
Net revenue	R\$ 115,194	R\$ 114,149
Cost of services	(R\$ 31,004)	(R\$ 29,869)
Gross profit	R\$ 84,190	R\$ 84,280
Operating income / expenses	(R\$ 8,949)	(R\$ 8,346)
Other operating income / expenses	R\$ 110	R\$ 343
Operating profit before financial result	R\$ 75,241	R\$ 75,934
Financial income	R\$ 3,778	R\$ 2,333
Financial expenses	(R\$ 16,880)	(R\$ 21,475)
Net financial result	(R\$ 13,102)	(R\$ 19,142)
Operating profit before taxes	R\$ 62,139	R\$ 56,792
Taxes	(R\$ 21,135)	(R\$ 19,276)
Current taxes	(R\$ 15,566)	(R\$ 12,411)
Deferred taxes	(R\$ 5,569)	(R\$ 6,865)
Net income	R\$ 41,004	R\$ 37,516

¹ Aquapolo benefits from Brazil's Lei do Bem tax incentive program and received a tax benefit of BRL 36,472.65 in 2024. There is no government ownership interest in the Company's shareholding structure.

Direct economic value generated and distributed (thousand BRL)

	2024	2023
Direct economic value generated	R\$ 119,259	R\$ 116,825
Economic value distributed	R\$ 77,182	R\$ 79,309
Economic value retained	R\$ 42,077	R\$ 37,516



"In 2024, we paid approximately 47% more dividends than initially planned, while improving operating cash flow and net income, which increased by approximately 33% and 9%, respectively, compared to the previous year."

Alexandre Oliveira
Administrative and Financial Manager

Material Topics

GRI 3-1, 3-2

In 2022, our material topics were identified through a four-stage process. The first stage consisted of identifying the key topics relevant to the sector, followed by prioritization, which incorporated input from various stakeholders, including clients, employees, and senior management. The third stage focused on the analysis of these topics, while the final stage consisted of validation by senior leadership. As a result, 11 material topics were defined and integrated into the best practices that guide our daily operations.

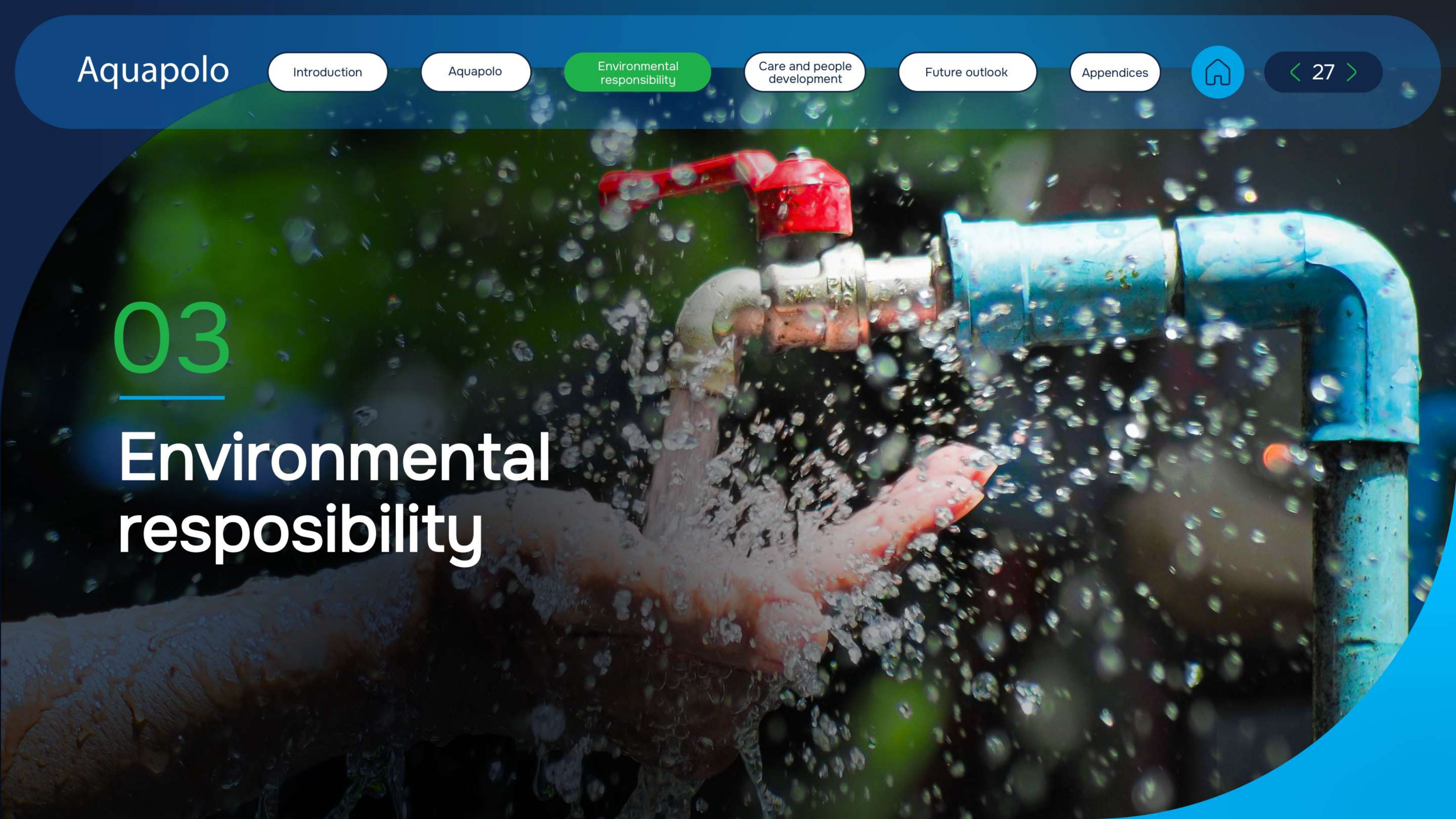
Although the update of our material topics was originally planned for 2024, other initiatives became priorities during the year. Therefore, we postponed the materiality review to the next reporting cycle.

It is important to highlight that the material topics currently defined continue to represent the most significant impacts for our organization.



03

Environmental responsibility





Water resilience

GRI 3-3, 303-1, 303-2, 303-3, 303-4 / IF-WU-4 40a.1, IF-WU-4 40a.3

The year 2014 marked a turning point in Aquapolo’s history. Driven by extreme climate-related events, the period between October 2013 and February 2014 recorded the most severe drought in the Cantareira Water System in the past 85 years¹, with rainfall levels 55% below the historical average. Even after the end of the event, climate conditions remained critical throughout the year, with rainfall volumes far below expected levels, an example of the extreme events projected in reports issued by the Intergovernmental Panel on Climate Change (IPCC).

This challenging scenario represented an opportunity for growth and consolidated our solution. By using treated wastewater from Sabesp as our primary input, our operations were not impacted by water scarcity, since we do not rely on natural sources such as rivers and aquifers.

This attracted new clients to the Aquapolo system, who began to rely on our ability to ensure a continuous, safe, and sustainable water supply for the industrial sector, even during times of crisis.

The water used in our operations undergoes advanced treatment processes within Aquapolo. Our technologies are continuously evolving to ensure maximum efficiency, safety, and quality in the final product: the recycled water delivered to our clients.

The 2014 water crisis reinforced our role as part of the solution, strengthening our reputation and expanding recognition of the potential of recycled water.

In addition, we use recycled water in internal activities such as cleaning, equipment maintenance, and other applications permitted under current legislation. This practice directly contributes to reducing potable water consumption, which is reserved exclusively for uses such as restrooms, cafeterias, and locker rooms.

In 2024, our potable water consumption totaled 614 m³, representing a 35% reduction compared to the previous year. This reduction

is especially relevant considering that the region served by Aquapolo is classified as a water-stressed area².

Committed to continuous improvement, in 2024 we began reviewing all our operational processes with a focus on environmental efficiency. This initiative is part of our journey toward ISO 14001³ certification, planned for 2025, reinforcing our commitment to environmental management best practices.

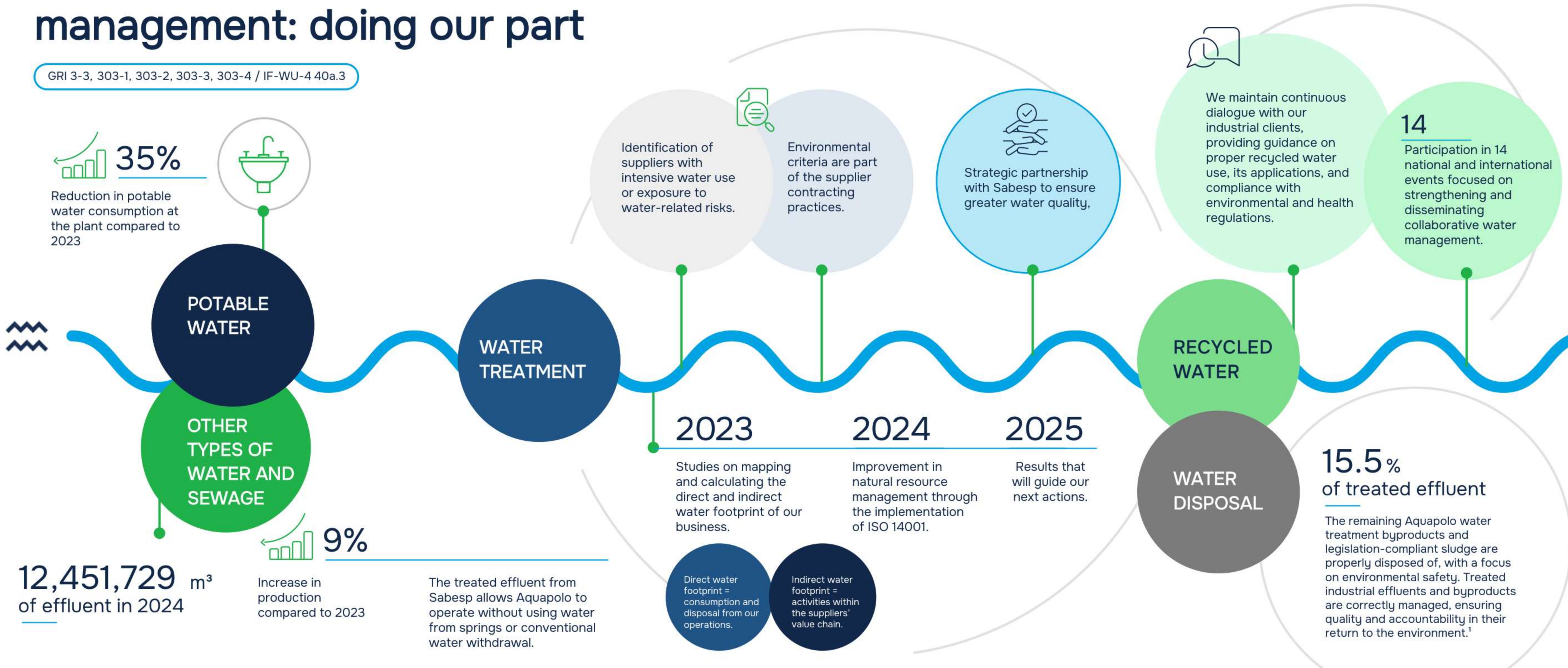
Water withdrawal by source (thousand liters)

	All areas		Water-stressed areas	
	2023	2024	2023	2024
Third-party water				
Freshwater (total dissolved solids <1000 mg/L)	-	-	0.946	0.682
Other water sources (total dissolved solids <1000 mg/L) ⁴	11,405.8	12,451.7	-	-

¹ The Cantareira Water System supplies approximately 9 million people in the São Paulo Metropolitan Region.
² Water stress area classifications were based on guidelines provided by the Water Footprint Network and Brazil’s National Water and Basic Sanitation Agency (ANA).
³ ISO 14001 is an international standard that defines requirements for an Environmental Management System (EMS), enabling organizations of any size or sector to continuously improve their environmental performance in a systematic manner.
⁴ The water source received from Sabesp has a total dissolved solids concentration above 1,000 mg/L and is therefore classified as “Other water source.” This source is not characterized as originating from a natural water body or from a conventional water withdrawal source and, therefore, is not considered to originate from a water-stressed area.

Water and effluent management: doing our part

GRI 3-3, 303-1, 303-2, 303-3, 303-4 / IF-WU-4 40a.3



Energy

GRI 3-2, 3-3, 302-1, 302-4

In a global energy transition scenario, our commitment is to strengthen operational resilience by optimizing consumption and prioritizing lower-impact energy sources.

To support this commitment, in 2023 we launched a strategic initiative that was completed in 2024: we signed a contract

with CEMIG for the supply of 100% renewable electricity.

Starting in 2025, the new contract will eliminate our consumption of electricity from Brazil's National Interconnected System (SIN), which includes fossil fuel sources, and we will transition to exclusively renewable energy certified through international I-REC certificates¹.

Benefits of the transition

- Elimination of Scope 2 emissions, contributing to long-term climate goals.
- Transparency and traceability regarding the renewable origin of 100% of the energy consumed in Aquapolo's operations.
- Reduced exposure to price volatility in the regulated electricity market.



Between 2023 and 2024, we recorded a 16%² increase in energy consumption, rising from 32.679 GJ to 38.252 GJ³. This increase was driven by changes in the characteristics of the incoming effluent, which required greater operational effort, including more frequent activation of the reverse osmosis stage, a process known to be significantly more energy-intensive.

To mitigate this impact, we implemented a series of strategic initiatives launched in 2023, including:

- Deployment of artificial intelligence in the biological reactor and real-time optimization systems to reduce energy consumption.
- System planning and design improvements, acquisition of more efficient equipment, presence sensors, smart thermostats, and LED lighting.
- Periodic audits, adjustments focused on kWh/m³ efficiency, and the adoption of internal efficiency policies.

Investments were decisive in containing the increase in consumption, preventing impacts from becoming even more significant.

34%

Estimated savings in 2025 through the use of 100% renewable energy

¹ I-RECs are certificates that verify electricity consumption from renewable sources such as solar, wind, hydroelectric, or biomass energy.
² The 2023 baseline year was adjusted to reflect energy consumption but does not include the energy associated with plant stabilization, with operational changes and significant structural modifications that may distort energy consumption data.
³ To convert kilowatt-hours (kWh) into gigajoules (GJ), we use the conversion factor: 1 kWh = 3.6 MJ = 0.0036 GJ.



Energy

GRI 3-2, 3-3, 302-1, 302-2, 302-3 / IF-WU-130a.1

One of the most significant achievements of 2024 was the substantial reduction in the consumption of fuels derived from non-renewable sources, such as gasoline.

This transition began in 2023 with the adoption of a strategic initiative focused on replacing fossil fuels with renewable alternatives, such as ethanol for vehicles. During that year, we promoted employee awareness and engagement to support this transition.

In 2024, the initiative matured and delivered measurable results: a 9% increase in the use of renewable fuels and a 29% reduction in gasoline consumption, reinforcing a smarter, more cost-efficient operation aligned with environmental best practices.

Energy consumption (GJ)

	2023	2024
Consumo de energia elétrica	32,679	38,252

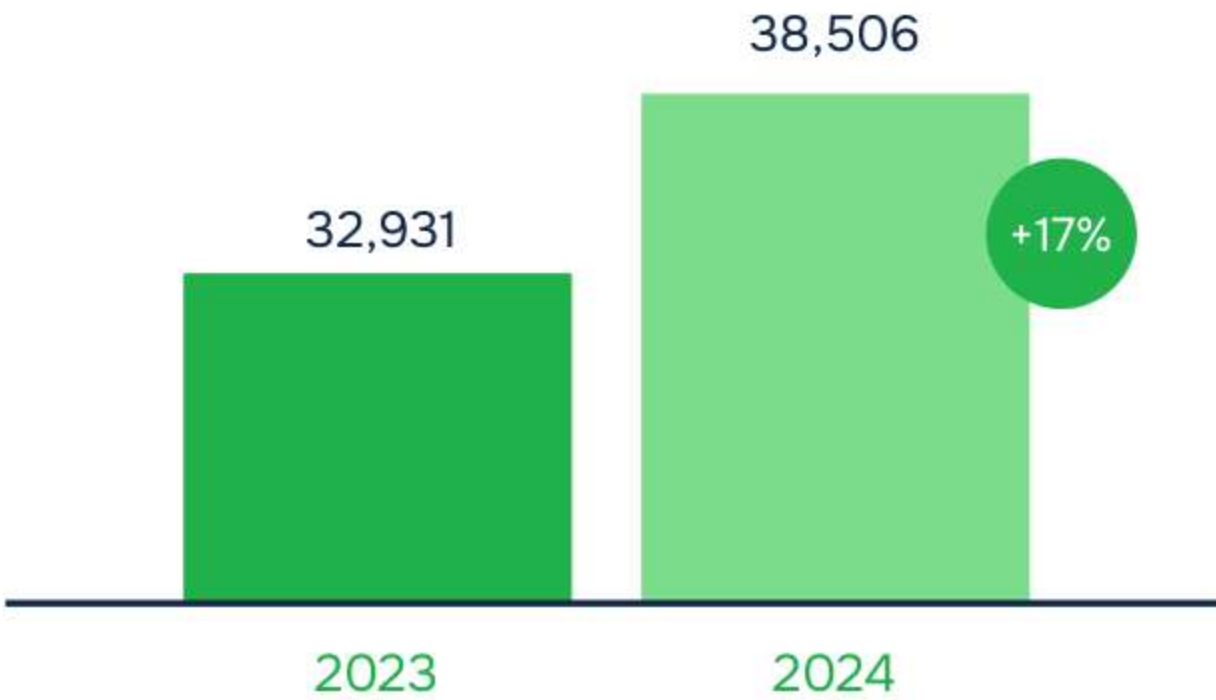
Fuel consumption (GJ)

	2023	2024
Non-renewable fuels		
Gasoline	41.3	16.19
Diesel	37.97	41.08
Renewable fuels		
Ethanol	179.55	196.18

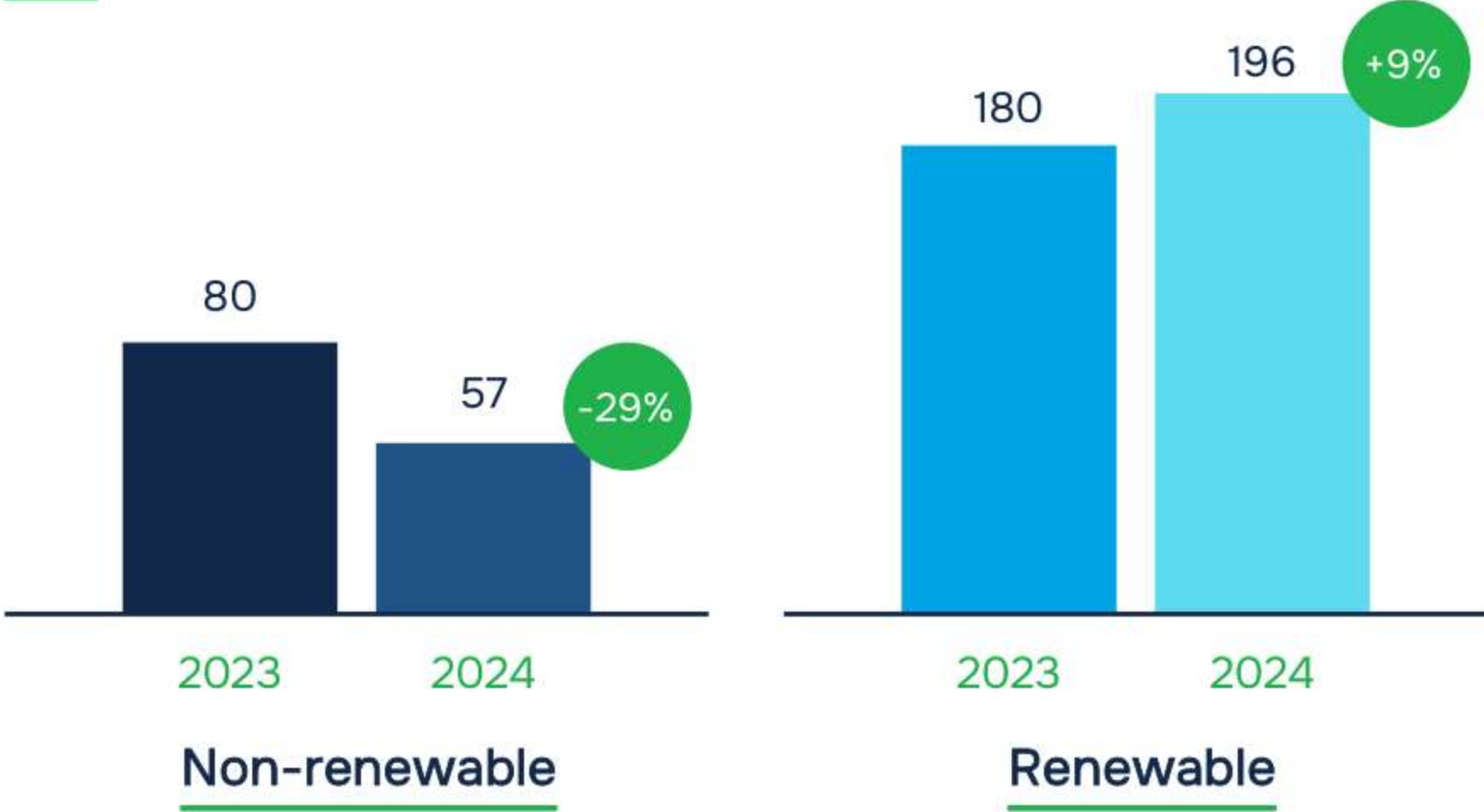
Energy intensity¹ (GJ/m³)

	2023	2024
Energy intensity rate	0,00358	0,00362

Total consumption (GJ)



Total fuel consumption (GJ)



¹ The energy intensity rate was calculated based on the total volume of water produced during the reporting period. The indicator reflects the operational efficiency of energy use per unit of water produced, enabling comparisons between reporting periods and alignment with operational and environmental performance indicators.

Waste

GRI 3-2, 3-3, 306-2, 306-3

At Aquapolo, waste management is guided by the selection of the most sustainable disposal methods, even when this requires higher investment. In 2024, we prevented 410.78 tons of waste from being sent to landfills, directing most of this volume to co-processing, a lower-impact environmental solution.

This decision increased disposal costs by 56.7%, but reinforced our commitment to circular practices and strategic partnerships aimed at transforming waste into resources. This approach demonstrates our priority of placing environmental benefits above financial considerations, strengthening our role as a transformation agent within the sector.

Our goal is to eliminate the disposal of waste to landfills over the coming years.

Our evolution in circularity

2022

We launched the **Right Destination Program**, with the goal of transforming Aquapolo's culture regarding waste management. The initiative aimed to expand material circularity. To support this effort, we established metrics and criteria to guide the segregation and proper disposal of all generated waste.

2023

Expansion of the Right Destination Program, focused on **employee engagement and the search for alternatives to landfill disposal**. Actions included extending the useful life of filters and membranes, as well as directing waste to co-processing and reuse initiatives. In addition, we improved our internal waste management procedures, strengthening traceability and data control. All information is recorded in CETESB's SIGOR platform (Integrated System for Solid Waste Management and Reverse Logistics) and documented through Waste Transportation Manifests (MTRs).

2024

We established a **new partnership with a specialized waste management company**, enabling the adoption of more advanced treatment technologies and expanding material circularity. We also redesigned our collection infrastructure, reducing the frequency of waste pickups from eight to two times per month.

In addition, we conducted **frequent and comprehensive training sessions on waste management and circular economy principles**, strengthening employee awareness and engagement—factors that directly contributed to improving our circularity indicators.



Waste

GRI 3-2, 3-3, 306-1, 306-2, 306-3

Aquapolo’s operations generate four main categories of waste, each requiring specific management and disposal strategies. These strategies are defined based on the physico-chemical characteristics of the materials, their recovery potential, and compliance with Brazil’s National Solid Waste Policy (PNRS).

Waste generated by composition (tons)

	2023	2024
Operational waste ³	101.16	116.82
Recyclable waste ⁴	77.98	76.75
Organic and non-recyclable waste ⁵	52.77	54.71
Construction and demolition waste (CDW) ⁶	49.85	185.22
Total	281.75	433.50

Waste generated

Area	Waste description	Disposal method
Administrative	Non-hazardous waste, primarily office waste, electronic equipment, and toner cartridges.	Segregation and selective collection
Operational	Maintenance waste, used lubricating oils (ULO): paints and solvents, packaging, absorbent materials, used PPE.	Re-refining ¹
	Solid waste generated from tank and equipment cleaning activities, as well as waste originating from restrooms and cafeterias.	Co-processing ²
Laboratory	Residues from solutions, reagents, chemical products, packaging, and absorbent materials.	Liquid effluents are sent to Sabesp
	Other solid waste associated with analytical procedures, such as used PPE.	Co-processing
Liquid Effluents	Sludge generated from biological treatment.	Effluents and sludge are sent to Sabesp
	Brine effluent from the reverse osmosis process.	Reject stream is discharged into the receiving water body
Internal and external works	Construction and demolition waste (CDW).	Recycling plants industrial landfill

¹ Re-refining recovers used lubricating oils by removing contaminants, additives, and oil degradation products, transforming them into base oil with characteristics and performance equivalent to virgin oil (first refining).
² Co-processing converts industrial waste into thermal energy in cement kilns, using waste as fuel or raw material.
³ Data include waste related to sludge, filters, PPE, packaging, contaminated cloths, paints and solvents, used oils, contaminated sand, products and reagents from laboratories, lamps, electronics, and scrap metal.
⁴ Data include waste related to paper, plastic, glass, wood, metals, and aerosol containers.
⁵ Data include waste related to kitchen waste, restroom waste, non-recyclable waste, wood, and others.
⁶ Data include waste related to Class A and C construction and demolition waste (CDW).

Waste

GRI 3-2, 3-3, 306-2, 306-3, 306-4, 306-5

In 2024, total waste generation increased from 282 to 434 tons compared to the previous year. This increase is directly related to internal construction works for the expansion of administrative buildings, as well as external interventions for the maintenance of inspection stations installed along paved roads. These activities significantly increased the volume of construction and demolition waste (CDW) compared to 2023.

Although this increase is temporary, we reaffirm our commitment to circularity by allocating additional resources to management and treatment solutions that prioritize material recovery and environmentally appropriate disposal methods.

This is the way Aquapolo operates: continuously striving to reduce its environmental impact.

Total investment in environmental impact reduction:

2023

R\$

48.6k

2024

R\$

76.2k

Final destination of generated waste (tons)



¹ Data refer to waste diverted to recycling, co-processing, and effluent treatment.
² Data refer to waste sent to sanitary and industrial landfills.



Waste

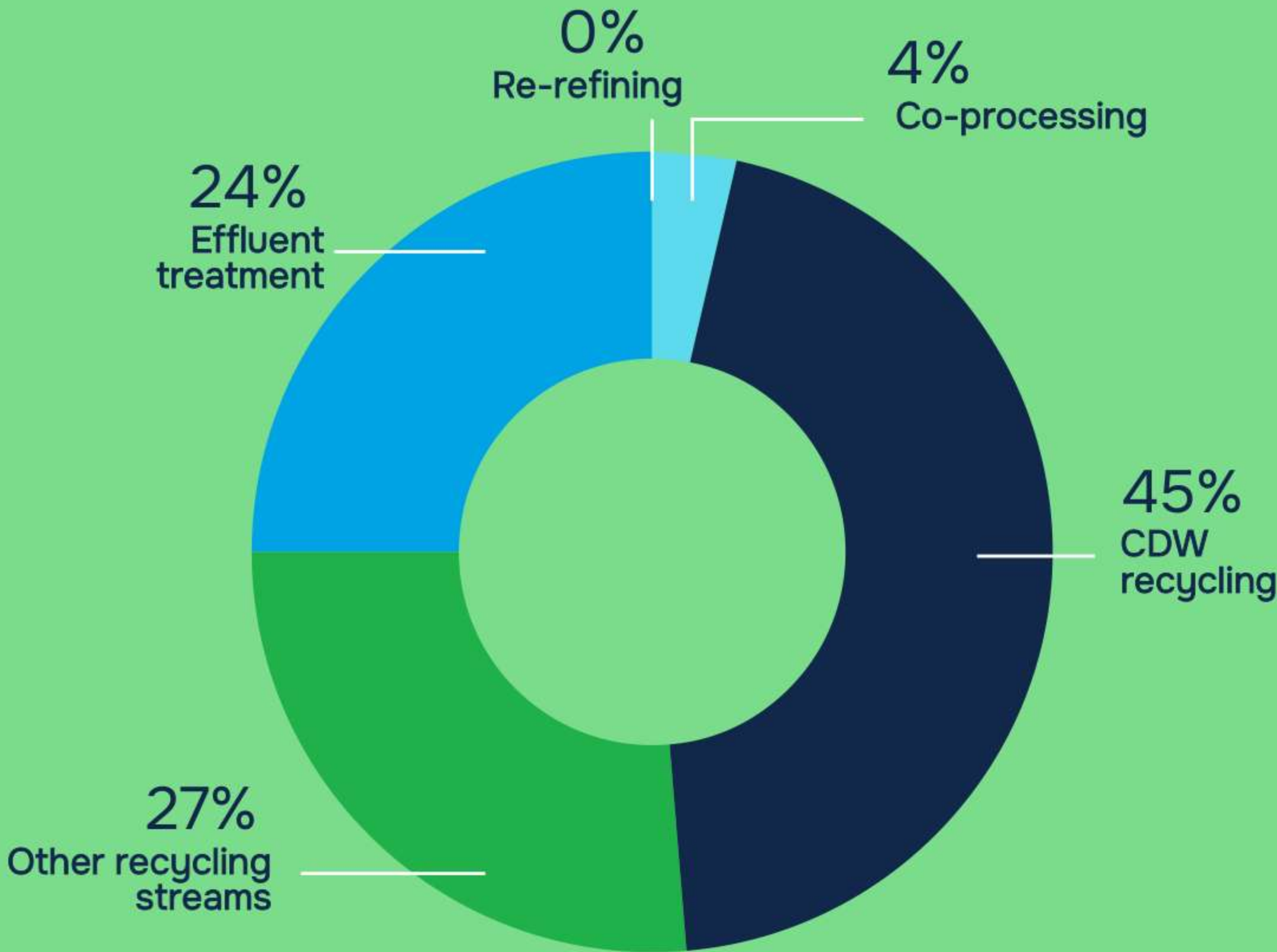
GRI 3-3, 306-2, 306-3, 306-4, 306-5

Circularity: a core purpose at Aquapolo

Since 2022, the actions implemented in our waste management practices have consistently increased the level of circularity in our operations, resulting in strong performance in 2024.

94%
of the waste
generated in 2024
was recovered.

Distribution of the main circular destinations for waste diverted from final disposal (%)



Starting in 2025, pruning waste, which currently accounts for 70% of municipal solid waste (MSW) sent to landfills, will instead be directed to co-processing.

This change represents a concrete step forward and reinforces our commitment to continuously improving waste management and advancing toward a circular economy.

Greenhouse Gas Emissions

GRI 3-2, 3-3, 305-1, 305-2, 305-3, 305-4

Greenhouse Gas (GHG) emissions generated by Aquapolo’s operations are closely monitored, especially in light of the challenges imposed by climate change.

In 2024, we conducted our GHG Inventory based on the operational control approach, covering the period from January 1 to December 31. This assessment provided essential data on our emissions profile and marked the beginning of a journey to identify critical areas and strengthen our climate strategy.

The emissions inventory not only revealed the main sources of impact but also opened opportunities for concrete improvements. These opportunities will gradually be incorporated into the development of a long-term climate adaptation plan that is realistic, ambitious, and aligned with current challenges.



In **2004**, two initiatives stood out as important milestones for reducing emissions in the coming years:



Renewable Energy: 100% renewable energy secured for 2025, with I-REC certification and a commitment to the energy transition.



Waste: Greater circularity, less landfill disposal. We advanced waste reduction compared to 2023.



With 74% of our emissions concentrated in Scope 3, we are engaging our value chain and evaluating the quality of our critical service providers, guiding our procurement strategies to reduce indirect impacts.

GHG emissions in tCO₂e¹

Scope 1	2024
Direct emissions ²	495.85
Scope 2	
Energy – location-based approach	578.69
Scope 3	
Indirect emissions ³	4,091.45
Emissions intensity ⁴ (tCO ₂ e/m ³)	8.74 x 10 ⁻⁵

Biogenic emissions in tCO₂e¹

Scope 1	14.15
Scope 3	23.27

1. The inventory was prepared in accordance with the quantification methodologies of the Intergovernmental Panel on Climate Change (IPCC), based on the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.
2. Emissions include: stationary combustion, mobile combustion, fugitive emissions, and liquid effluents.
3. Emissions include: purchased goods and services, fuel- and energy-related activities not included in Scopes 1 and 2, transportation and distribution (upstream), waste generated in operations, business travel, employee commuting, transportation and distribution (downstream).
4. Calculated based on the treated volume (m³/year) and total emissions across all three scopes.



04

Care and people development



Attraction, retention and development

GRI 2-7, 2-8, 3-2,3-3, 401-1



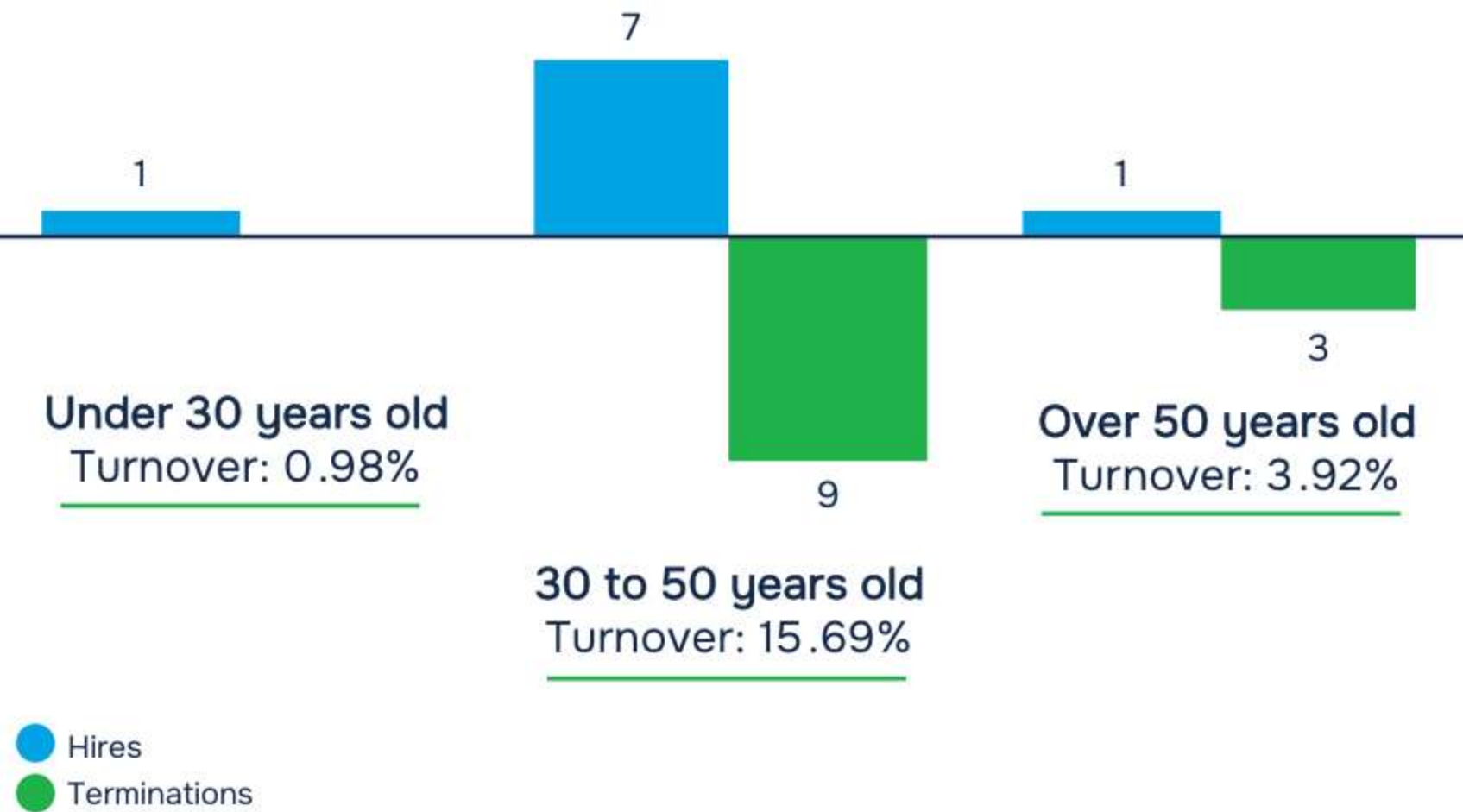
Aquapolo adopts a people management approach focused on employee well-being and professional stability, offering permanent contracts and full-time employment to all employees. Our work model is adapted to the needs of each area: a hybrid format for administrative functions, ensuring flexibility, and a shift-based system for operational areas, ensuring 24-hour coverage.

In 2024, all hires were made on a probationary basis and converted into permanent contracts, with no use of temporary employment agreements. The structuring of a minimum competency matrix for each position became a strategic pillar for optimizing recruitment and training processes, strengthening the development of human capital.

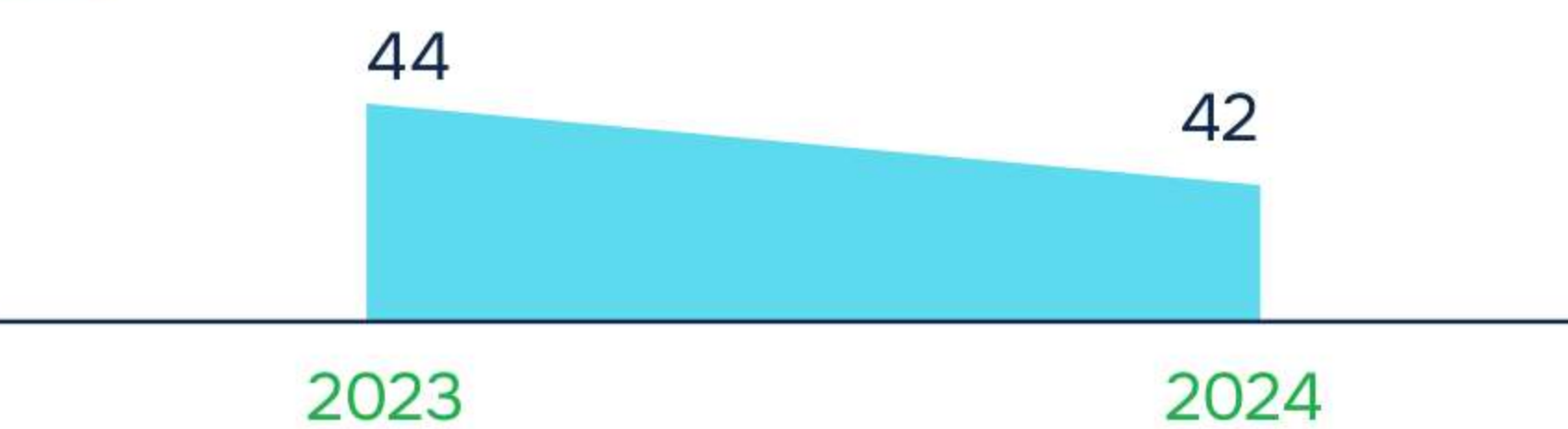
To meet specific demands, there was an increase in the hiring of outsourced service providers, totaling 113 personnel, primarily allocated to civil works activities. Of these, only 9 work on a fixed basis, aligned with the employment structure of the remaining workforce.

Within people management, the digitalization of key processes delivered significant gains: self-service time tracking, vacation and document management, as well as digital overtime control, which significantly reduced overtime hours already in the first quarter of implementation, reinforcing operational efficiency and quality of life.

Hires and terminations by age group¹



Evolution of the number of employees²



¹ Male turnover during the reporting period was 10.78%.
² All employees are located in the Southeast region of Brazil. Data were extracted from the RM-TOTVS system, using the direct counting methodology to determine the total number of employees.

Attraction, retention and development

GRI 2-19, 2-20, 3-2,3-3, 404-1, 404-2, 404-3

We understand that valuing and retaining talent can only be achieved through a people-centered and attentive management approach that ensures fair evaluation and professional recognition. Between 2023 and 2024, GS Inima conducted a study to develop a job and salary policy based on transparency, fairness, and competitiveness.

With the support of a specialized consultancy firm and validation from senior management, we structured a compensation system aligned with market practices and employee performance.

Our policy reflects transparency and strategic alignment: Board members receive fixed compensation, ensuring focus on oversight and sustainability principles, while managers receive variable compensation linked to targets and results. For all employees, we value competencies and expertise, following GS Inima Group policies that ensure fair recognition.

In 2024, we also advanced the development of our leadership team through the implementation of GS Inima’s Professional Development Program (PDP), which included the participation of two representatives from Aquapolo’s senior leadership. The PDP strengthens essential competencies for leadership and operational excellence, aligning individual growth with Aquapolo’s sustainability objectives.

100% of employees received performance evaluations through the 9 Box Matrix in 2024.

80 Total training hours completed through the PDP.

We prioritize the professional development of our employees as the foundation of our compensation policy, striving to achieve pay equity and recognize individual capabilities.



Attraction, retention and development

GRI 2-19, 2-20, 3-2, 3-3, 404-1, 404-2

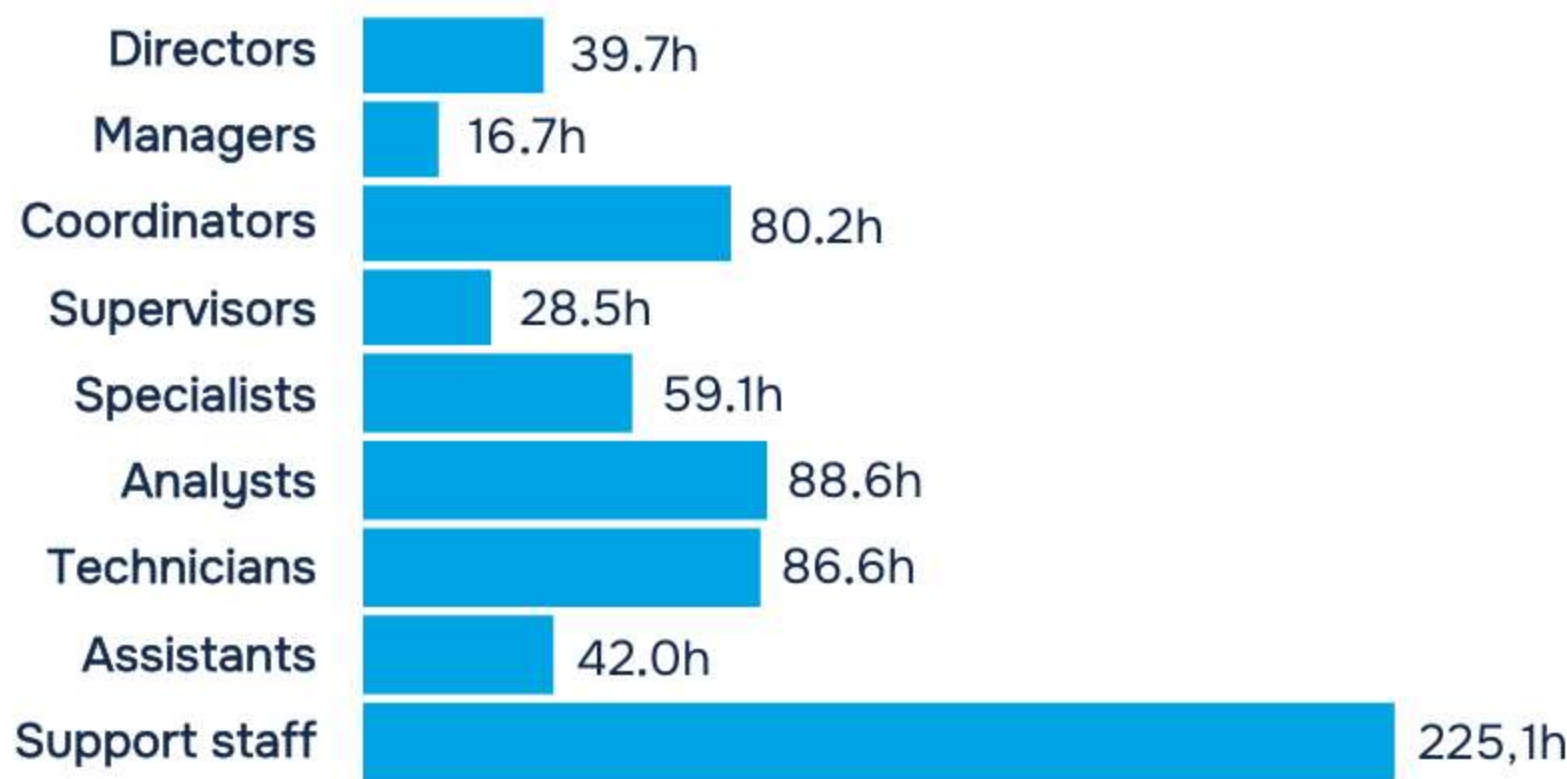
Complementing our development initiatives, we advanced our training management processes through automated enterprise systems, ensuring greater traceability and organization under the Annual Training Plan (ATP).

In addition to internal training programs, which have continued to expand since 2023, we maintained financial support for external undergraduate, postgraduate, language, and professional development courses, strengthening the continuous development of our employees.

4x

We quadrupled investments in external training because we believe knowledge drives transformation.

Average training hours by employee category



Average training hours by gender



“The postgraduate scholarship increased my confidence in my responsibilities. Thanks to the program, I gained greater knowledge related to my role, and I feel that today I am able to contribute even more to my team.”

Dayana dos Santos
Financial Analyst

Women at Aquapolo

GRI 2-7, 3-2, 3-3, 401-1

We strive to maintain a balanced workforce that ensures operational efficiency and positive impact through our operations. In addition to maintaining a lean and productive structure, we promote equal opportunities and well-being through support programs and a stable work environment.

In a traditionally male-dominated sector, we seek to transform this reality.

While only 20% of hires in the water and sanitation sector are women (World Bank), in 2024, 66% of our hires were female, including leadership positions in operational areas, where female representation has historically been low. This progress reinforces our commitment to diversity and innovation.



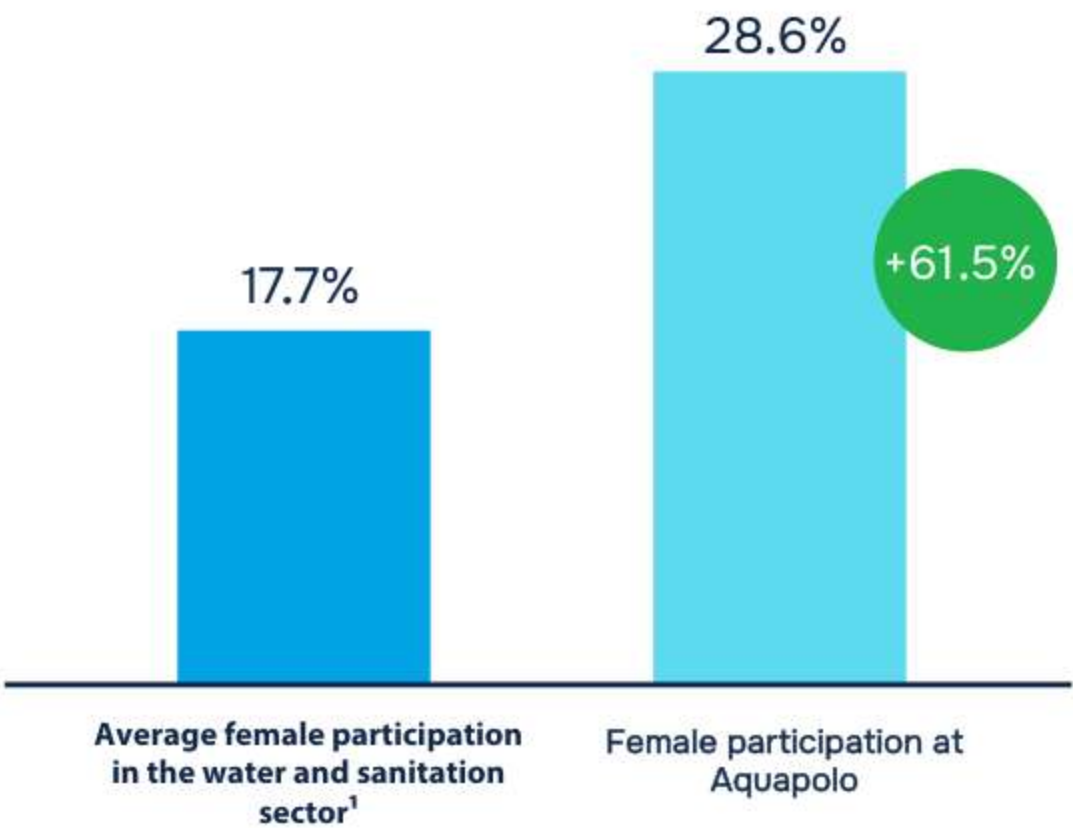
“Working in the industrial sector is not easy, especially for women, because the industry—and even the equipment—was not designed for us. But at Aquapolo, there is an environment where my suggestions are always heard and considered with empathy by leadership, which continuously seeks to structure processes in an inclusive way.”

Ana Karoliny Vertina
Operations Technician

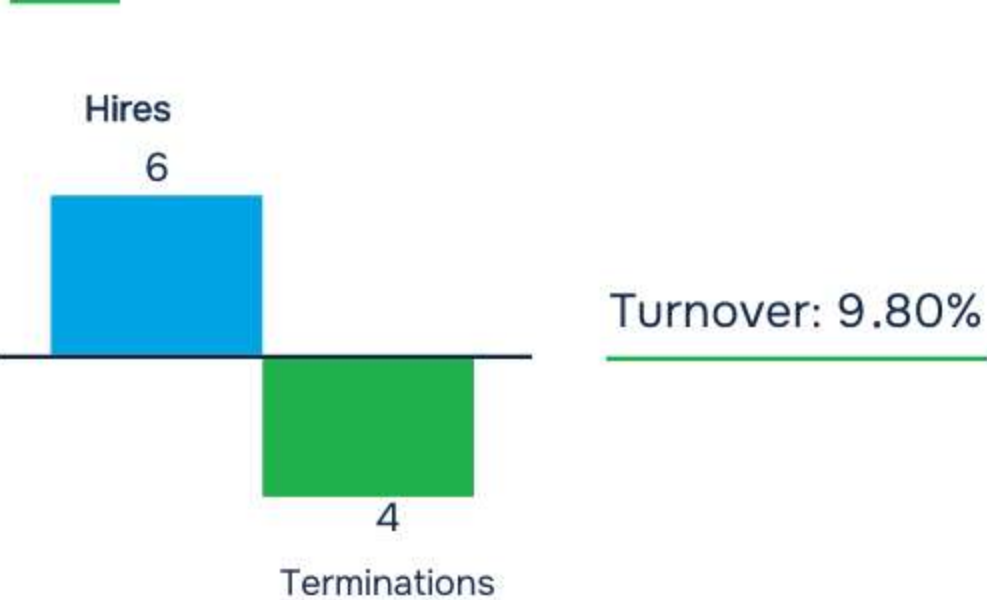


+25.7%

Increase in the female participation rate among employees in 2024.



Hiring and turnover of women



¹ WORLD BANK. Women in Water Utilities: Breaking Barriers. Washington, DC: World Bank, 2019.

Care and well-being

3-2,3-3, 403-6

In 2024, Aquapolo took a decisive step toward transforming the routine of its operational team through an unprecedented shift management initiative designed to promote occupational health and work-life balance.

The change reduced the weekly workload to approximately 36 hours, extended rest periods, and eliminated exhausting shift rotations. Today, each employee works, on average, only 16 days per month, with two days off for every two days worked—an advancement that goes far beyond market standards.

The process was conducted with rigor and transparency, including legal validation, union approval, risk monitoring, and continuous feedback collection. This adaptation, implemented safely, delivered significant results: reduced absenteeism

and an increase in average training hours per employee since 2023.

More than just a scheduling change, this initiative reaffirms our commitment to well-being and efficiency, demonstrating that caring for people also means caring for operations.



“The change in the shift schedule had a very positive impact on my work-life balance. With the new schedule, I now have more time for rest, leisure, and family, and as a result, I believe I am able to perform my work activities better, with greater focus and motivation.”

Geovane Henrique da Silva
Operations Technician

17.8%
90days

Of reduction in the average workload of employees in the operational team during 2024.

Additional average days off per year granted to employees following the restructuring of shift schedules in 2024.



Care and well-being

GRI 3-2, 3-3, 401-2, 401-3, 403-6

At Aquapolo, the same rigor applied to excellence in water recycling also guides the way we care for our employees. This philosophy is reflected in the Healthy People Program, our main initiative to promote well-being, aligned with the guidelines of the GS Inima Group.

The program includes actions that go beyond the workplace: incentives for physical activities, regular health training sessions, workplace improvements, and psychological support for employees and their families.

In 2024, one of the most notable initiatives was supporting employee participation in running and walking events. Aquapolo fully sponsored registration fees, prioritizing events with social and environmental impact. This initiative not only encourages healthy habits but also strengthens engagement with meaningful causes, connecting our employees to society and the environment.

35.6%

of employees participated in the running and walking incentive initiative in 2024.

Well-being

Wellhub

Incentives and sponsorships for sports activities (Healthy People Program)

Health education (Healthy People Program)

Medical follow-up

Health-focused awareness campaigns

Life and Health

Life insurance coverage of up to BRL 500,000 for employees

Medical and dental coverage for employees and their legal dependents

Psychological support available (Healthy People Program)

Employee Support

Driving allowance for employees who drive company vehicles

Night shift premium of 20% above the standard hourly rate

On-call allowance equivalent to 1/4 of base salary

Hazard and risk allowances (when applicable)

Commuting allowance

Meal and food allowance

Christmas food basket

Protection

Disability benefit and invalidity assistance

120-day maternity leave¹

5-day paternity leave¹

Private pension plan with 100% company matching by Aquapolo

¹ No women were on maternity leave during 2024. Two men took paternity leave and remained employed throughout the year.



Occupational health and safety

GRI 3-2, 3-3, 403-1, 403-2, 403-4, 403-5, 403-8

At Aquapolo, health and safety are part of our essence. With experienced teams and established practices, we continuously evolve to ensure increasingly safer environments. Safety is not merely a procedure—it is a value that has guided us since the beginning.

Our Occupational Health and Safety System covers all employees and third parties, ensuring physical and mental protection. We operate in alignment with labor legislation, regulatory standards, and international best practices, including OIT, ISO 31001, and ISO 45001.

For outsourced activities such as construction works and maintenance services, we adopt a rigorous QHSE onboarding and integration process, providing guidance on our Golden Rules, the use of PPE, and emergency procedures.

In this way, we ensure that everyone is integrated into our safety culture, even when formally linked to other employers.

Supported by a strong foundation of practices and training, we continuously strengthen our health and safety culture. This is a collective journey: every employee contributes to maintaining a safe environment.

From culture to action



9 Golden Rules

Principles that guide our actions and reinforce the collective commitment to the safety and protection of every employee in all activities.



Integrated Management System Policy

Guidelines that reinforce our dedication to the responsible management of occupational health and safety, pollution prevention, and continuous performance improvement.



Training

A total of 2,094 hours of training in QHSE were delivered. Topics included quality management, accident prevention, occupational health, regulatory standards, among others.



Communication channels

Communication is one of the pillars of our culture. We maintain institutional digital channels (email and WhatsApp), field inspections, and Weekly Safety Dialogues (DSS), in addition to the Internal Commission for Accident Prevention and Harassment (CIPA), to ensure continuous dialogue on risks, deviations, and improvements.



AIPC

The Accident Investigation and Prevention Commission (AIPC) holds monthly open meetings to strengthen dialogue and foster the collective development of solutions. In cases of accidents or incidents, the Commission investigates root causes and implements corrective and preventive actions, reinforcing our commitment to safety and well-being.

Occupational health and safety

GRI 3-2, 3-3, 403-1, 403-2

↑

9

Continuous advancement in training for safer environments.

Since 2023, we have been implementing ISO 45001 with a focus on occupational health and safety. In 2024, we strengthened the system through process reviews, risk prioritization, and effective action plans. The internal audit conducted in December 2024 confirmed our level of compliance with the standard’s requirements.

We also enhanced our controls through technology, training, and the active

participation of employees, strengthening accident investigation processes and the assessment of operational and strategic risks.

To expand monitoring efforts, new indicators were implemented, including metrics that measure the effectiveness of unsafe condition treatment, accident frequency rates, and accident severity rates.

We adopted a systematic approach to eliminate hazards and reduce occupational accident risks, following the hierarchy of controls established by the National Institute for Occupational Safety and Health (NIOSH) and ISO 45001.

Among the hazards with the greatest potential to cause serious accidents are the critical activities identified in our operations.

Main harzard	Activity performed
Falls from different heights	Working at heights
Insufficient ventilation or exhaust	Confined spaces
Collision, collapse, burial	Excavation activities
Collision, crushing, falling materials	Load handling
Fire, explosion, exposure to hazardous agents	Hot work
Electric shock, fire	Hazardous energy activities





Safety culture

GRI 3-2, 3-3, 403-1, 403-7, 403-9



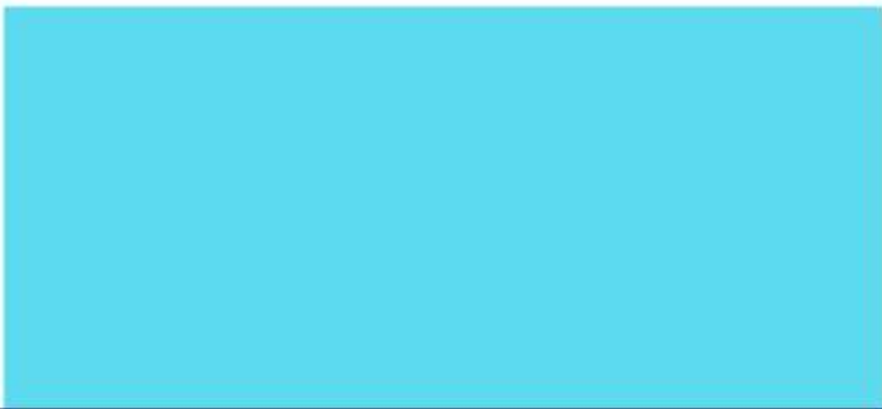
Elimination

Physically remove sources of risk from the workplace environment.



Substitution

Replace the hazard with safer alternatives whenever possible.



Engineering Controls

Isolate employees from sources of risk.



Administrative Controls

Modify work procedures to reduce exposure to risks.



PPE

Provide appropriate PPE to protect employees against residual risks that have not been eliminated through other means



Prioritizing risks is essential to direct resources and actions where safety makes the greatest difference.

In 2024

We strengthened protection in critical operations by installing lifeline systems in fixed unloading areas for chemical products and mobile lifeline systems for interventions in ultrafiltration system tanks, ensuring greater safety.

We reviewed all Preliminary Risk Analyses with the active participation of employees and updated the competency matrix, providing regular training to strengthen technical capacity in health and safety.

We expanded individual protection with full-face masks and specific gloves for chemical activities, ensuring greater safety for employees exposed to hazardous agents.

Accident prevention

GRI 3-2, 3-3, 403-1, 403-2, 403-3, 403-8, 403-9

After eight years without accidents, we recorded an incident in 2024 involving a third-party professional. In response to this event, improvement actions were implemented, including process reviews, enhancement of operational controls, and strengthening of training programs, with a focus on risk prevention and mitigation, aiming to avoid the recurrence of similar situation.

The investigation strictly followed the company’s internal procedures, involving the technical team and the Internal Commission for Accident Prevention (CIPA). Even without conclusive evidence, preventive measures and updates were adopted, further strengthening our safety standards.

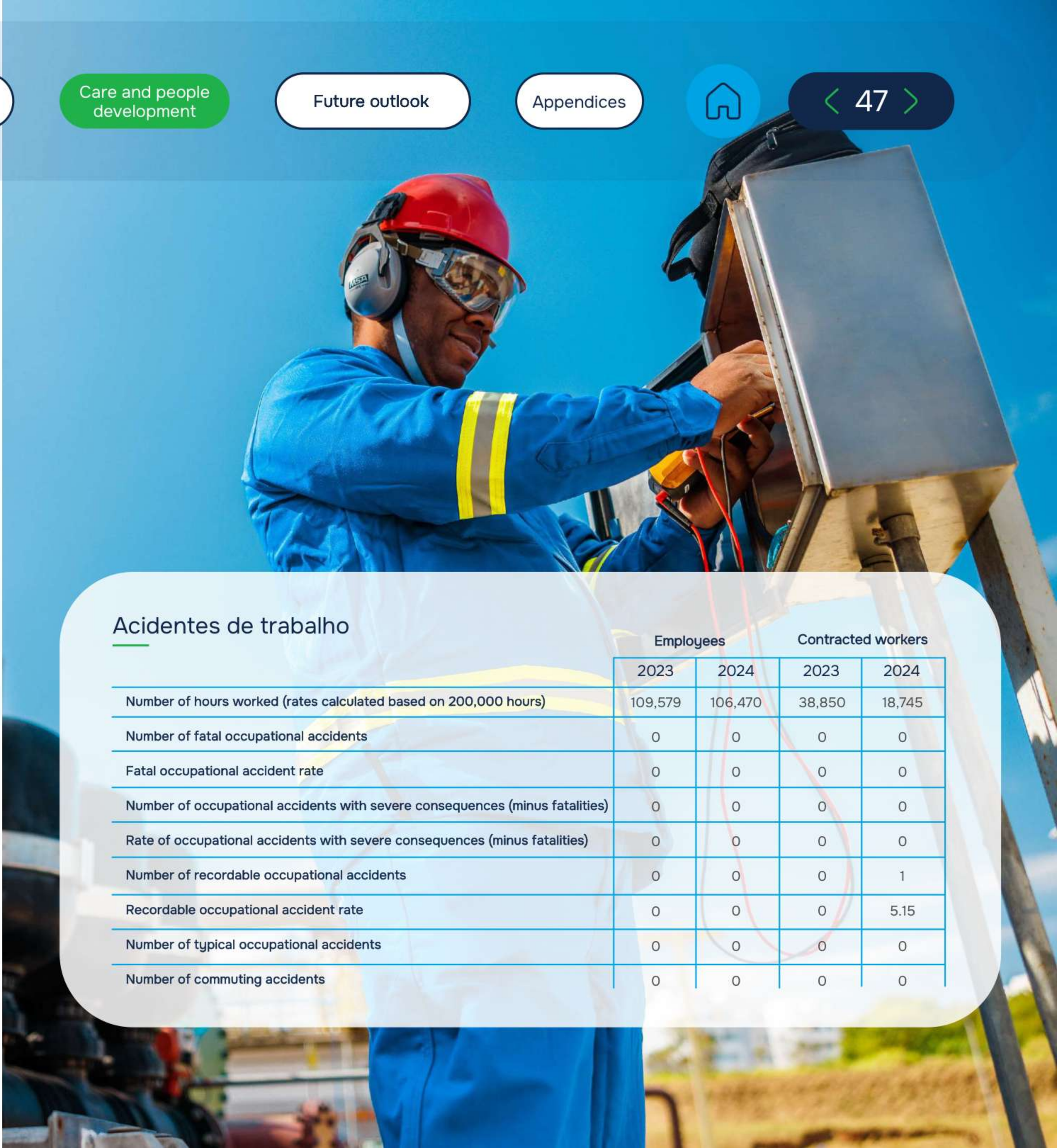
Preventing accidents and taking care of the health of our team members is an essential part of our strategy. In partnership with a specialized company, we manage

the Occupational Health Medical Control Program (PCMSO), which continuously monitors work-related health risks.

This process includes pre-employment, periodic, and return-to-work medical examinations, as well as the monitoring of leave of absence cases and epidemiological analyses to guide corrective and preventive actions.

In 2024, we strengthened these efforts through occupational health campaigns on topics of public relevance, such as cancer prevention, STIs, and mental health, promoting knowledge sharing and employee awareness.

“Every challenge is an opportunity to do more and do better.”



Acidentes de trabalho

	Employees		Contracted workers	
	2023	2024	2023	2024
Number of hours worked (rates calculated based on 200,000 hours)	109,579	106,470	38,850	18,745
Number of fatal occupational accidents	0	0	0	0
Fatal occupational accident rate	0	0	0	0
Number of occupational accidents with severe consequences (minus fatalities)	0	0	0	0
Rate of occupational accidents with severe consequences (minus fatalities)	0	0	0	0
Number of recordable occupational accidents	0	0	0	1
Recordable occupational accident rate	0	0	0	5.15
Number of typical occupational accidents	0	0	0	0
Number of commuting accidents	0	0	0	0



05

Future outlook



Future outlook

In 2025, we will continue strengthening our strategic positioning by consolidating the regulatory changes expected in the sanitation sector, such as privatizations, subsidy developments, and tariff adjustments, which, while representing challenges, also create opportunities. This new scenario will open a strategic window for sustainable growth, and our response will be to adapt our operating model, diversify our client base, and expand

our delivery capacity.

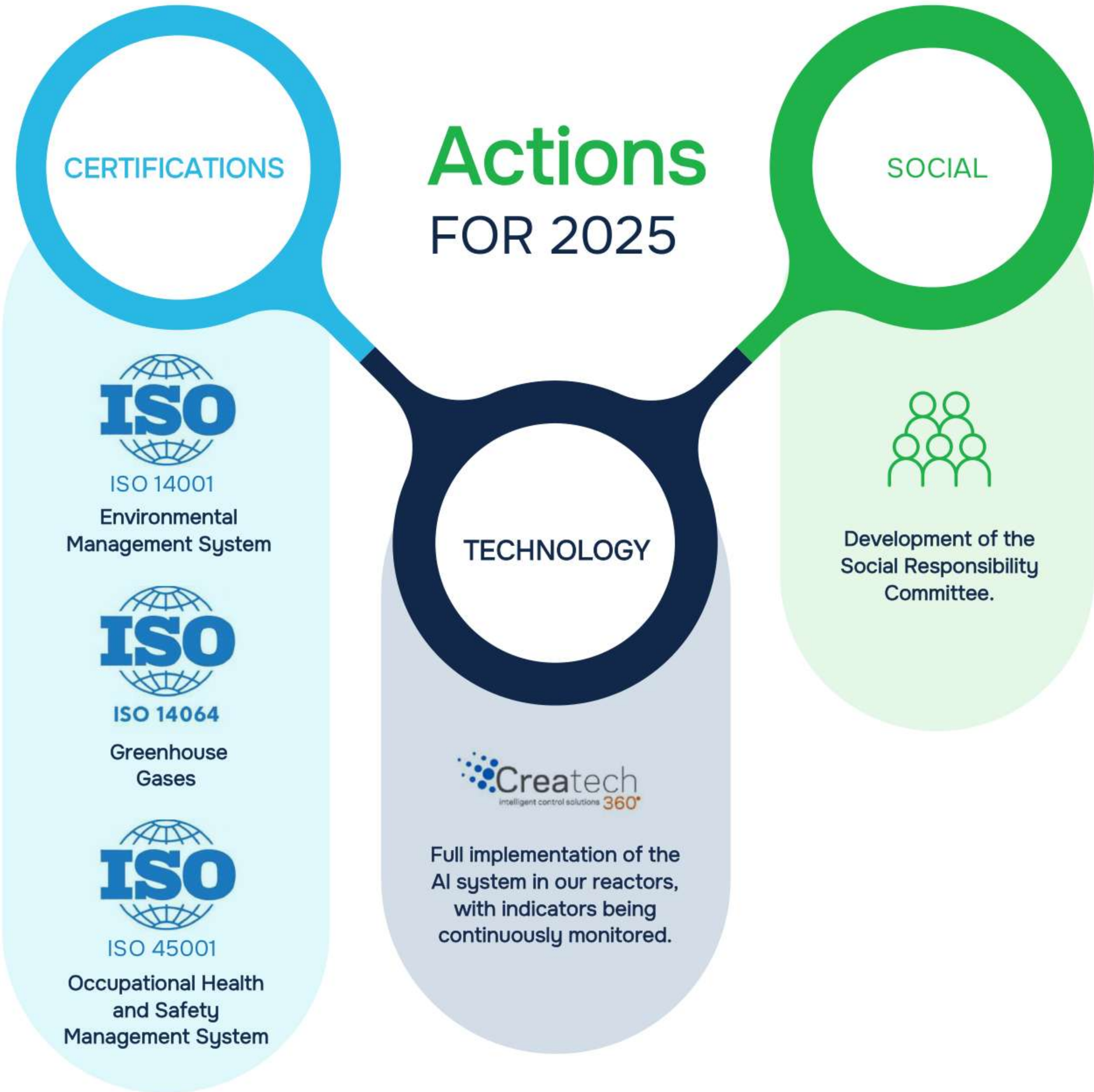
Aquapolo aims to serve as a benchmark in solutions that promote sustainability across the entire value chain. Our commitment is clear: operational resilience, expansion into new markets, and reduction of water losses, pillars that ensure the continuity of our business and our positive impact on society.

Water Credits – what will Guide Our Growth

We developed a comprehensive methodology for water credits, which quantifies the amount of water obtained without negative environmental impacts, generated through sustainable practices.

2024

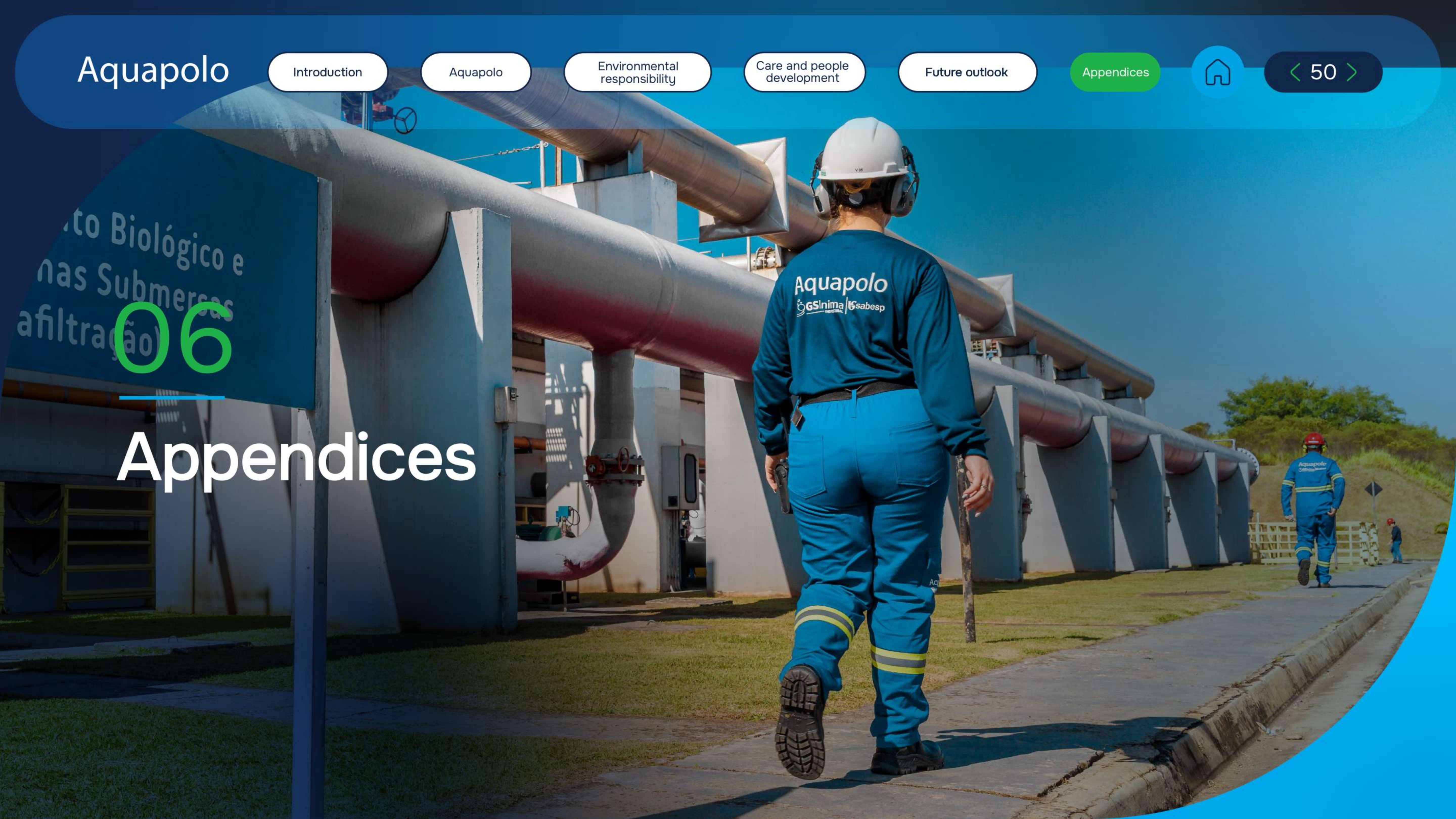
Our next steps include identifying priority segments, companies committed to ESG, industries with high water consumption, and institutional investors, in order to create a robust and integrated water credit market that rewards regenerative practices.



to Biológico e
nas Submersas
afiltração

06

Appendices





GRI content index

Statement of Use:
Aquapolo has reported the information cited in this GRI Content Index for the period from January 1, 2024 to December 31, 2024.

GRI 1 used
GR1: Foundation 2021

GRI STANDARDS/OTHER SOURCES	INDICATORS	LOCATION	SUSTAINABLE DEVELOPMENT GOALS
GRI 2: General Disclosures 2021	2-1	Organizational details	4, 5
	2-2	Entities included in the organization’s sustainability reporting	3
	2-3	Reporting period, frequency and contact point	3
	2-6	Activities, value chain and other business relationships	9, 10, 13, 14, 15
	2-7	Employees	38, 41
	2-8	Workers who are not employees	38
	2-9	Governance structure and composition	16
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	201-4	Financial assistance received from government	25	8*
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GRI 302: Energy 2016	302-1	Energy consumption within the organization	30, 31	7, 8, 12, 13
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GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	9, 13, 14, 15, 28, 29	6, 12
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GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	36	3, 12, 13, 14, 15
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GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	33	3, 6, 12
	306-2	Management of significant waste-related impacts	32, 33, 34, 35	3, 6, 8, 11, 12
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	306-4	Waste diverted from disposal	34, 35	3, 11, 12
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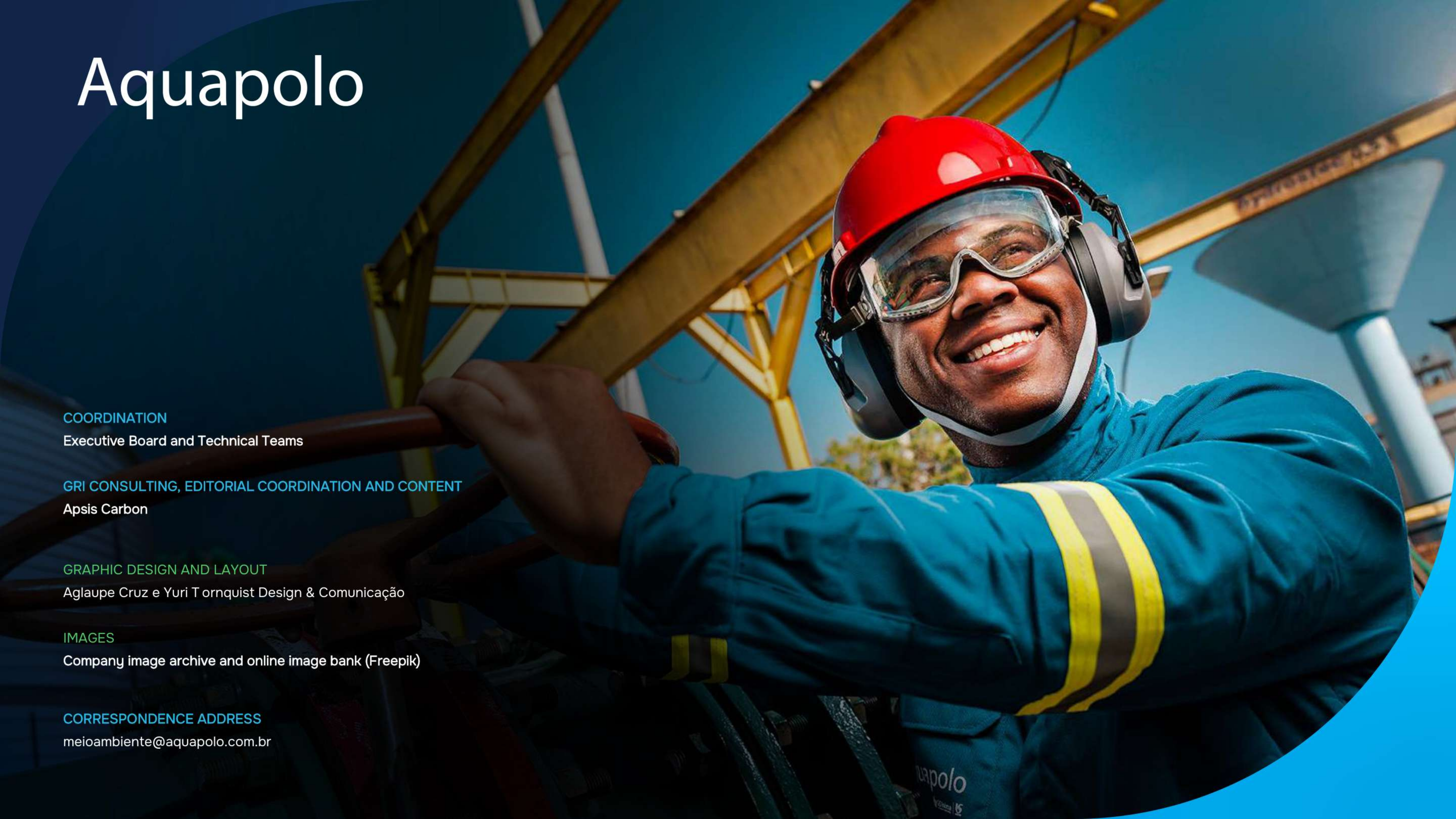
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	INDICATORS		LOCATION	SUSTAINABLE DEVELOPMENT GOALS
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	401-3	Parental leave	43	5, 8
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	44, 45, 46, 47	3, 8, 16
	403-2	Hazard identification, risk assessment, and incident investigation	44, 45, 47	8
	403-3	Occupational health services	47	8
	403-4	Worker participation, consultation, and communication on occupational health and safety	44	8,16
	403-5	Worker training on occupational health and safety	44	8
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	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	46	8
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	404-3	Percentage of employees receiving regular performance and career development reviews	39	5, 8, 10
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