



INTEGRATED REPORT 2021

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LETTER FROM THE MANAGEMENT

[GRI 102-14] [GRI 102-15] [GRI 102-29] [GRI 102-31]

Operational efficiency, new business development, regulatory adequacy, and intensification of ESG (environmental, social and governance) agenda, are the four great pillars of performance for the company and have become the focus of Iguá during the year of 2021.

Regarding the **operational efficiency** pillar, we keep on investing on modernization of our platforms addressed to information technology, advancements noticed with the implementation of SAP, in addition to the implementation of CRM, the Salesforce. The new operations, such as Rio de Janeiro, will rely on a work tool for the field team, becoming one more example of how goals, processes, and the way we operate the business, have become means of transformation and modernization.

Regarding **new business development**, we have managed to make it feasible a new partner in the company. The operation which enabled this action went through

a strict due diligence process and preparation in relation to the intensification of knowledge of the organization. Having on our side representatives who have will to accomplish great investments in the sector, enabled us to address the necessity of funding for the company's expansion. The public offering in Rio de Janeiro was successful and became solid as an opportunity for a new partner to support Iguá's growth.

With respect to the **regulatory agenda** we had relevant achievements in 2021. Some adjustments that had been obstructed in several operations were performed and the Cuiabá tariff review, considered as a big challenge, represented a great step. We continue focusing on developing the regulatory agenda efficiently and acknowledge important milestones that need to be established. There are essential matters in several operations in which will make progress.

As regards our **ESG positioning** it is of paramount importance that we contemplate the organizational rearrangements which enabled us to strive in order to keep on evolving in capacity of performance, structure and strategic management based on sustainable bases and initiatives. In 2021 we restructured the SERR strategic plan, relaunching the World Water Day, and expanded the perspective beyond the company's walls. Iguá took on the public commitment related to carbon emissions and based on science, an innovative progress in the sanitation sector. The positive environmental impacts of the investments were acknowledged by Prêmio Nacional de Qualidade no Saneamento – PNQS (Brazilian sanitation quality award), the sole award worldwide addressed to environmental management in the sector, considered the main one in the country.

The biggest challenge is to execute in a coordinated manner all the fronts that support the four pillars. The capacity of transformation of our actions configures an ecosystem that in itself brings specific challenges. The inflationary pressure and competition for funds will demand from us expert professionals in the sanitation area in a manner never before perceived. Understanding the essentialness of retaining talents is a leverage towards success of an ambitious plan, which this agenda currently consists of.

The current position is the result of established and pursued goals with much focus, encouraged by a structure of adequate capital, an engaged team, a good work environment and a clear strategic plan. Rio de Janeiro will be a school for ESG initiatives, and potentially a shop window of what we are able to accomplish from the place where we are as an organization. We recognize the challenge of continuing to work in a different manner, but we remain guided towards **value creation and transformation of organization's center of gravity**. It is time to provide employees with a more protagonist role so that they have freedom, initiative, and flexibility. It is the space to bring a vision from the angle of those who make it, for the company to improve even more.

Looking ahead, the phase that begins is of stabilization of integrating Rio de Janeiro, which presents a great opportunity of addressing new strategies intended for the legacy and the creation of ESG value, with possibilities of looking towards a more sustainable future in sanitation. The particularities of the learning about the operation, geography, dynamics, system, and customer relationship constitute a performance that will accompany us in all the new growing businesses.

Carlos Brandão, CEO

ABOUT IGUÁ

[GRI 102-1] [GRI 102-2] [GRI 102-6] [GRI 102-7]

Iguá Saneamento S.A. is a water and wastewater service company working in the management and operation of water supply and sanitary sewerage systems.

We are present in 39 municipalities in six Brazilian states: Alagoas, Mato Grosso, Santa Catarina, São Paulo, Rio de Janeiro and Paraná. We work in 18 operations, 15 of which are concessions and 3 are public private partnerships, and together provide service to over 7 million people in different sized communities. Currently it employs around 2 thousand people.

Since 2017 we have been dedicating ourselves to taking sanitation to the assisted populations, helping in the universalization of water and wastewater services.

The extension of the services provided places us among the main private operating companies in the sanitation sector in the country.

Our main office is located at Rua Gomes de Carvalho, 1507 - 11º andar – Vila Olímpia São Paulo/SP – CEP 04547-005 [GRI 102-3]

18
OPERATIONS

6
STATES

39
MUNICIPALITIES

OVER
7 MILLION
BENEFITED PERSONS

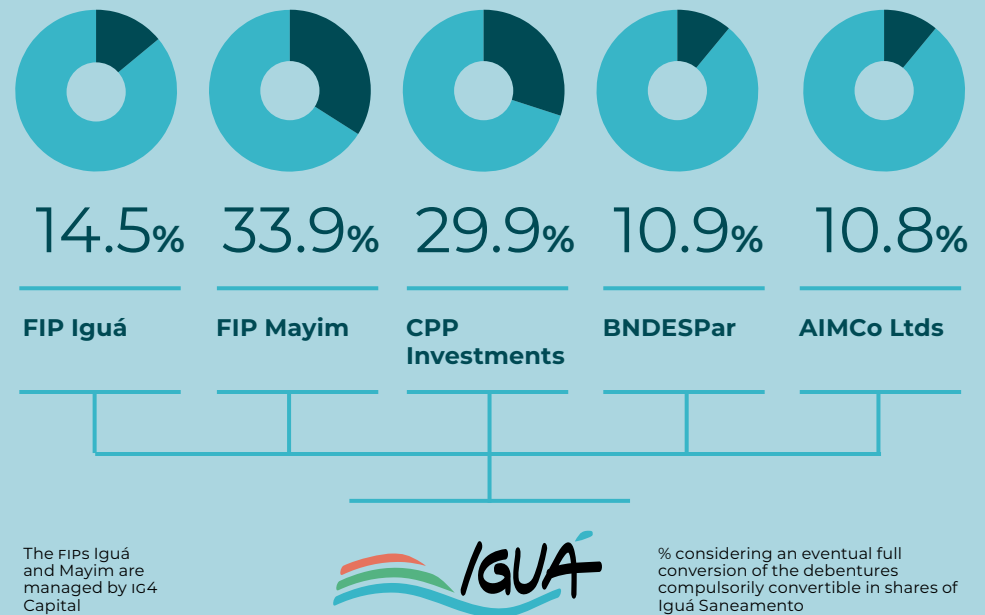
OVER
2 THOUSAND
EMPLOYEES

OVER
1 BILLION BRL
IN NET SALES

7.9 BILLION BRL
OF TOTAL CAPITALIZATION*

*5.0 billion of debts and 2.9 billion of net equity

Ownership Structure [GRI 102-5]



Iguá Saneamento S.A. ("Company") is a publicly held corporation, with head office at Rua Gomes de Carvalho, 1507, 11º andar, in the city of São Paulo/SP, and has as main purpose working in the basic sanitation area, directly or through companies in which it may have interest as member or shareholder, by means of performing activities of water collection, treatment and general distribution, wastewater collection and treatment, preparation of projects and technical studies, as well as construction, operation, conservation, maintenance, modernization, expansion, exploration of basic sanitation works and system, conclusively, all activities necessary for the full performance in the basic sanitation area, and it may also acquire businesses already or to be implemented, in addition to interest in other companies as member or shareholder. Individual interim and consolidated financial information of the Company relative to the period ending on 31 December 2021 encompasses the Company and its controlled companies (collectively referred to as "Group")

Universalization of Basic Sanitation [GRI 103-2]

Iguá's objective is to be the **BEST** sanitation company for **BRAZIL**, guaranteeing sanitation to the population assisted and contributing so that the country obtains the universalization of water and sewage services.

To be in different contexts provides us with the opportunity to work in distinct sanitation realities, building a relevant technical and operating challenge.

The New Sanitation Legal Framework establishes goals of universalization that offer access of 99% (ninety-nine per cent) of the population to drinking water and of 90% (ninety per cent) to wastewater treatment, by 31 December, 2033. Iguá is engaged and committed to contributing to reach these goals.

How we do it [GRI 303-1]

Collection

Water collection is performed in surface and groundwater sources.

Water Treatment

Next, the water is sent to the treatment plants, where it goes through processes of coagulation, sedimentation, and filtration, which, with the addition of specific chemical products, ensure the production of quality drinking water.

Water Distribution

After treating the water, it is distributed to customers by means of a system consisting of water mains, distribution networks, lift stations, boosters and monitored reservoirs. The reading of the hydrometer is done on monthly basis for the calculation of consumption and issue of the water bill.

Checking

During the water treatment process and distribution, we collect samples that go through physicochemical and bacteriological controls in Iguá's own laboratories and accredited laboratories the company has partnership with.

Wastewater collection and treatment

Wastewater generated in residences is collected and taken through pipes and lift stations to treatment plants. There it goes through a process for the removal of solids and impurities, being in a condition to be returned to the environment.

Monitoring

The monitoring of wastewater treatment plants' efficiency is performed in compliance with the requisites of Conselho Nacional do Meio Ambiente – CONAMA (National Environment Council).

Sustainability strategic plan SERR [GRI 103-2]

The Sustainability Strategic Plan SERR was launched in 2018 aiming to insert the Sustainability agenda in each of the business areas and to structure the organization for the ESG model. In 2020, the improvement stage began by aligning the axes and related projects, as well as the respective associated Sustainable Development Goals.

On the World Water Day, on 22/March/2021, Iguá announced the restructuring of SERR. This process enabled the integration of new themes relevant to the company's strategy, as well as the creation and monitoring of indicators aligned with the sustainable development agenda premises. For 2022, new initiatives are considered in SERR, aiming to guarantee the coverage of all ESG aspects and bring additional convergence of SASB Standards and GRI Reporting Framework.

Iguá reinforced its commitment to identify and manage risks related to impacts of climate change. In 2021 Water Security Plans (WSPs) were prepared for the units that operate water systems. In the referred to plans the availability, the handling and the current environmental conditions of the water sources were portrayed. By means of the WSPs, Iguá will work towards the protection of its sources to ensure the preservation of the water resources used for supplying the population, and thus minimizing the effects of climate changes in the operations where it works. [SASB IF-WU-450a.4]

MAIN RESULTS

WATER		WASTEWATER	
IMPLEMENTATION OF OVER	MORE THAN	IMPLEMENTATION OF OVER	MORE THAN
72 KM	11 THOUSAND	214 KM	17 THOUSAND
OF DISTRIBUTION NETWORKS	NEW CONNECTIONS	OF COLLECTION NETWORKS	NEW CONNECTIONS

Restructuring of the Sustainability Strategic Plan SERR



Creation of Fluxx. IA, a new innovation company of the group

MAR.

APR.

MAY

Entry of CPP Investments in the body of shareholders.

Success in CEDAE's (Rio de Janeiro state water and wastewater service) public offering. New concession of drinking water supply and sewer public service provision in Rio de Janeiro Metropolitan Region, in addition to Paty do Alferes and Miguel Pereira, with investment forecast of BRL 2.7 billion for the next 35 years.



Execution of Iguá Rio concession agreement

1st place in the ranking of 100 Open Startups as the sanitation company most engaged in initiatives of open innovation in the country

Completion of the issue of debentures in the amount of BRL 4 billion for payment of grant

JULY

4 years of Iguá

Implementation of the new SAP ERP system

Disclosure of commitment to SBTi, becoming the first company in the sanitation sector to be publicly committed to the reduction of issue of greenhouse effect gases in its business

Integration in the Green Bond Transparency Platform (GBTP online), IDB tool of public monitoring of the main data and performance indicators of projects funded by green bonds in Latin America and the Caribbean

AUG.

First bid notice for sponsorship of socioenvironmental projects with the purpose of stimulating economic development of regions in situation of vulnerability



Publication of the GRESB Assessment, a global ESG benchmark for investment funds

SEPT.

For the fifth consecutive year, it has been elected as a great company to work by Great Place to Work (GPTW)



Acknowledgment of management and services excellence in the 2021 edition of Prêmio Nacional de Qualidade no Saneamento – PNQS (Brazilian Quality Award in Sanitation), the only award in the world addressed to environmental management in the sector and the biggest in the country

DIGI IGUA: implementation of app for our service platform that already exists since 2018

Implementation of CRM Salesforce

NOV.

ABCN SINDCON Sustainability Award in the Technical Innovation categories with a project developed by Agreste Saneamento, in Alagoas



DEC.



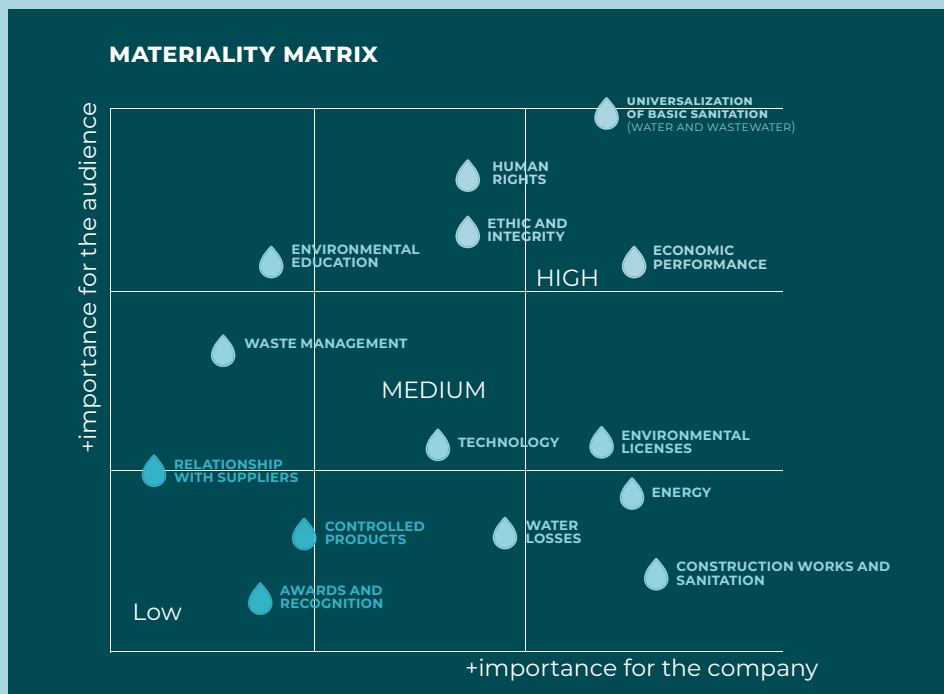
MATERIALITY

Development

Iguá's materiality development was performed in a participatory process in 2019 engaging the main stakeholders related to the company: internal audience, customers, press, and shareholders. Several methodologies were used to potentialize the collection results, such as approach of individual or collective hearing (in person or online), public consultation and events [GRI 102-42] [GRI 102-40] [GRI 102-43] [GRI 102-21]

The results were taken into consideration for the prioritization of relevant themes, based on 14 themes, developed from entrepreneurial strategy. These themes are the ones that affect or may affect the capacity of an organization to generate value and its prioritization is performed based on each one's magnitude. [GRI 102-46] [GRI 102-21]

The priority topics, both for the company and stakeholders, are considered of high materiality and constitute the focus of the Company's strategy, management, and communication. [GRI 102-44]



Prioritized material topics

[GRI 103-1] [GRI 103-2] [GRI 102-47]

MATERIAL THEME	DESCRIPTION	WHERE IT OCCURS [GRI 103-1]	SDGS			
UNIVERSALIZATION OF BASIC SANITATION (WATER AND WASTEWATER)	Universalization of access to quality water and sewage system for the communities assisted by the company, population's awareness regarding consumption of water, population's quality of life, water security, climate change, preservation of water resources and public health.	<ul style="list-style-type: none"> Water sources and environment Communities assisted Operating units Society in general Consumers Employees 	2			
			3			
			6			
			7			
			10			
			11			
			12			
			13			
			14			
			15			
			16			
			HUMAN RIGHTS	Job creation, income generation, and sustainable development of the communities, quality of life of employees and diversity	<ul style="list-style-type: none"> Employees Community Operating units 	3
						4
						8
10						
11						
12						
ETHICS AND INTEGRITY	Positive impact, compliance, fighting corruption, transparency in the tariffs	<ul style="list-style-type: none"> Society 	16			
			16			
ECONOMIC PERFORMANCE	Transparency in management of agreements and in the collection of tariffs, investment with focus on social impact, excellence in customer service	<ul style="list-style-type: none"> Community Financial market Society 	12			
			16			
			16			

Types of management [GRI 103-3]

The entire set of strategies is discussed on an annual basis during the approval of the business plan. At this moment, the pondered aspects of financial and human capital are taken into account to prioritize each initiative. In 2021, the following was prioritized:

New businesses

Within its own structure, there are subdivisions for dedication focused on different facets of new businesses, such as bidding processes and privatizations, consolidations and acquisitions and development of internal businesses, in addition to a data intelligence area to heighten the best benchmarks and guarantee the use of more efficient models when preparing to bid. At each new project, a schedule is distributed so that each manager can know 'what' and 'when it will be necessary to allocate funds to give support to the new business team.

Core business

The core business is managed by the most diverse areas of the company. For this purpose, there are several management instances that monitor the day-to-day with their specific indicators.

Innovation

A specific area, however multifunctional which assesses the best products and services worldwide. In addition to this, we act as startup incubators with promising projects in the sanitation sector.

Investment Management

Managed by expert teams which control the progress and expenses of the initiatives (construction works, projects, systems, etc.) by means of reports and physical and economic detailed schedules. For monitoring these initiatives, indicators are presented monthly including the detailing of the activities of each business unit. Additionally, they are reported at the Audit Committee on a monthly and in average at the Board of Directors on a bi-monthly basis.

Iguá's management promotes autonomous decision making of the areas within the limits of the guidelines of the business plan and of governance policies. The responsibility for the preparation of the Integrated Report belongs to the Sustainability area and the approval occurs in the Board of Directors. All the areas participate actively in its construction, contributing to feeding information. [GRI 102-32]

Iguá and Sustainable Development Goals

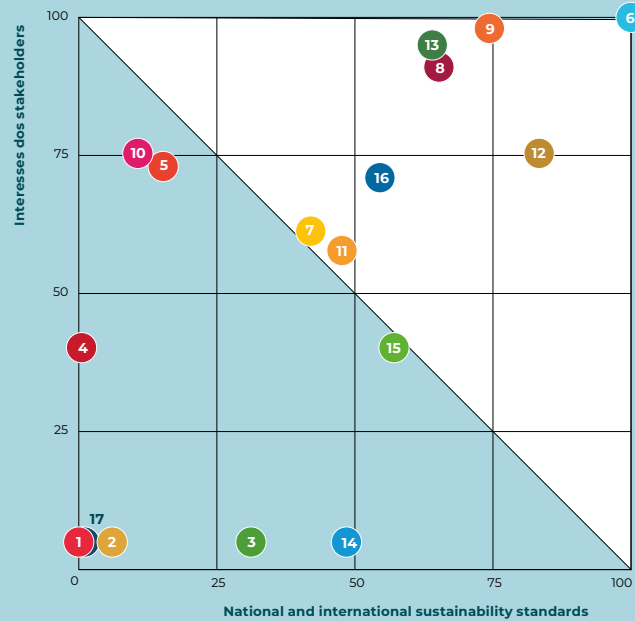
The 2030 Agenda guidelines and sustainability standards* and responsible investments are developed as the guiding axis for Iguá's differentiated performance.

*As sustainability standards for strategic alignment the following were examined: GRI Reporting Framework, SASB Standards, GHG Protocol and Green Bonds Principles

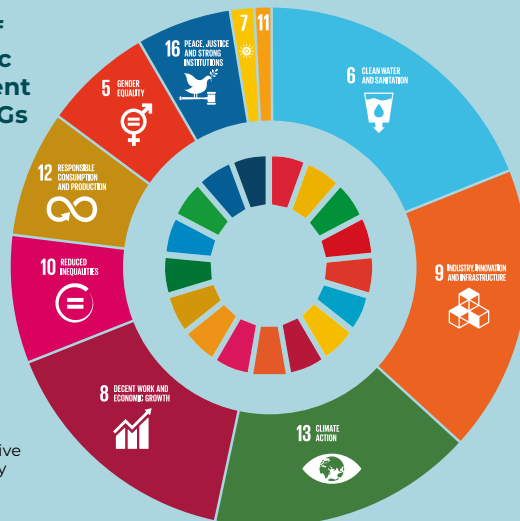
This strategy reflects the engagement of the company complying with the **sustainability global goals** and its alignment with several responsible organizations, seeking a more inclusive and prosperous development. The integration of the Sustainable Development Goals – SDGs – with this sustainability strategy of the Company made it possible the alignment of the operation and the translation of the outcomes in global language, making it feasible the measurement of its contribution to reaching these common goals. This connection can be observed in the graph on the following page.

In July 2021, Iguá publicly assumed with SBTi (Science Based Target initiative) the commitment to contribute to the reduction of greenhouse gas emissions, aligned with SDG 13 – Action against Global Climate Change. The commitment, which was disclosed in August, will assist Iguá in establishing what actions are necessary for the compliance with goals in the Paris Agreement, limiting global warming to a scenario of 1.5°C above pre-industrial levels. Joining SBTi reinforces Iguá's effort for the maintenance of a more sustainable environment.

Materiality Graph aligned with international protocols and SDGs



Radar of Strategic Alignment with SDGs



SEALL Exclusive Methodology

Global Compact

As a member of the Global Compact, Iguá reinforces the commitments with sustainable growth and promotion of citizenship. Seeking transparency and integration of our information in the generation of value for the society, we inform our progress in relation to the 10 principles:



Human Rights [GRI 103-2]

- 1 Support and respect protection of internationally recognized human rights
- 2 Make sure they are not complicit in human rights abuse

In 2021 we started a process of sensibilization of our suppliers in relation to Iguá's commitments with sustainable development. The first step was mapping the socioenvironmental compliances and, from there on, we are moving onto a process of sensibilizing and forming the supply chain. In addition to this initiative, as part of the commitment to respect human rights in all the production chain, we have 100% of the agreements executed in compliance with the Code of Conduct, which contains clauses that guarantee that the parties do not infringe or breach any rules of legal, regulatory, administrative, judicial, conventional, or contractual nature.

Iguá also performs Due Diligence of the suppliers, in order to avoid executing agreements with companies related to acts that violate human rights.

Labor

- 3 Support freedom of association and effective recognition of the right to collective bargaining
- 4 Contribute to the elimination of all types of forced and compulsory labor
- 5 Effectively abolish child labor
- 6 Eliminate discrimination in relation to employment and profession

Iguá recognizes its fundamental role in giving space to groups with less social representativity. In compliance with our strategy, we encourage the application of black and brown applicants in the selection processes, and we seek to develop adopting criteria of preference in our selection and hiring policies. Currently, the percentage of black and brown employees in our organization is 41%. Additionally, equality of gender is also part of the company's effort in eliminating any type of discrimination. In the general staff structure, we have increased the proportion of women in the organization from 22% to 26% in past year.

Considering all these efforts, for the fifth consecutive year, Iguá was elected a great company to work by the consulting firm Great Place to Work (GPTW).



Environment

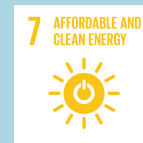
- 7** *Support a preventive approach towards environmental challenges*
- 8** *Perform initiatives to promote more environmental responsibility*
- 9** *Encourage the development and diffusion of technologies that do not harm the environment*

In 2021 Iguá made the public commitment to contribute to the scenario of 1.5°C by 2030, with the adhesion to SBTi. Since 2019 we have been making our greenhouse gas (GHG) emissions inventory, according to the GHG Protocol methodology. Based on the inventories it is possible to identify the biggest GHG polluting activities and prepare goals and action plans to reduce emissions and neutralize the remaining ones.

Other advancements in the environmental issue which can be reported refer to our technological innovations that aim to promote conscious use of water resources, avoiding waste and loss of water. In 2021 we managed to implement technologies which collaborate to the reduction of 3.1% of water loss in distribution.

Aligned with the purpose of reducing environmental impacts, Iguá was recognized for management and service excellence in the 2021 edition of Prêmio Nacional de Qualidade no Saneamento PNQS (Brazilian National Quality Award in Sanitation), the only award in the world addressed to environmental management in the sector and the biggest in the country.

We received the Sustainability Award from ABCON SINDCON in the categories of Technical Innovation with a project developed by Agreste Saneamento, in Alagoas. The Monitoring of Active and Reactive Electric Power project was developed to identify with more speed electricity anomalies and correct them. Consequently, it was possible to reduce over 95% the consumption of reactive power – the one responsible for starting the engines – of the operation in 2021. The initiative also enabled the utility company to cut 87% of the penalties due to low power factor in electricity bills, which are disturbances caused by excess of reactive power produced by machinery, leading to wasted energy.



Anticorruption [GRI 103-2]

- 10** *Work Against corruption in all its forms, including extortion and bribery*

Iguá developed an Anti-corruption and Anti-bribery Policy aiming to fully make their chain conscious about the Anti-corruption Act 12.846/2013. All the agreements with third parties have clauses regarding the theme, in addition to sharing the Code of Conduct for the awareness and compliance with the Company's guidelines by suppliers.

Internally, all the executives, employees and member of Committees and the Board of Directors are informed about the existence and the updating of policies and procedures of fighting corruption. In 2021, around 95% of all the company was trained on the themes addressed in our Code of Conduct, mainly corruption.

The company relies on a Whistleblower Channel, which is open to all employees and the external audience (third parties, customers, and community) who wish to report any situation of irregularity. We encourage everyone to inform on violations of guidelines and ethical principles in our code.





GOVERNANCE

GOVERNANCE STRUCTURE

[GRI 102-18] [GRI 102-19] [GRI 102-20] [GRI 102-26]

Iguá's governance structure consists of:

BOARD OF DIRECTORS

7

MEMBROS

COMMITTEES OF ASSISTANCE TO THE BOARD

4

MEMBERS

EXECUTIVE BOARD

6

OFFICERS

The attributions and powers of each department are defined in the company's Articles of Incorporation and Shareholders' Agreement and include assessment and analysis of impacts, risks and opportunities resulting from economic, environmental, and social themes.

The sustainability area has recently been restructured. Currently the Sustainability administration reports to the New Business and Transformation Department, with the responsibility of managing strategic themes in ESG.

Social Responsibility reports to the Operations and Governance department and it is managed by the Legal department. All the themes are connected to the Sustainability Committee (ESG).

The Executive Board, defined by the Board of Directors and directly reporting to the CEO, is responsible for presenting themes related to the operating routine, presenting proposals regarding ESG Strategy, Esc Plan and the panel of ESG goals and indicators, in addition to any other relevant topic deemed pertinent.

The economic topic is supported by the Financial Officer directly reporting to the CEO and to the Board of Directors.

Committees of Assistance to the Board [GRI 102-22] [GRI 102-24]

It is the Board of Directors' responsibility to approve Iguá's and controlled companies' current and future business plans and changes that are proposed, annual budget and investment projects, agreements with related parties, consolidated annual financial statements, interest alienation of the company or of the controlled companies, among other issues.

The Board consists of seven members elected for a commission of two years (until 30/April/2023), reelection is permitted. At least, two members or 20% - whichever is bigger must be Independent Officers*.

* According to provisions of Article 9 of the Articles of Incorporation in force and of Novo Mercado Listing Regulation B3 S.A. or of the highest level B3 corporate governance listing regulation.

MEMBERS OF BOARD OF DIRECTORS	POSITION
Paulo Todescan Lessa Mattos [GRI 102-23]	Chairman*
Gustavo Nickel Buffara de Freitas	Vice-chairman
Vital Meira de Menezes Júnior	Board Member
Martin Sebastian Berardi	Board Member
Jerson Kelman	Board Member
Vanessa Cristina Resende Viana	Board Member
Maria Sílvia Bastos Marques	Board Member

* Appointed by the shareholders, representing the majority of Iguá's capital, and does not have a casting vote in case of a tie in the Board's resolutions. The Board's chairperson does not perform executive functions in the company.

Committees [GRI 102-22] [GRI 102-24]

Audit Committee

Provides support to the Board in issues regarding corporate governance, risk management and implementation of anti-corruption practices. It is a permanent committee with no provision in the Articles of Incorporation.

MEMBERS OF THE AUDIT COMMITTEE	POSITION
Heraldo Gilberto de Oliveira	Coordinator/ Independent Member
Carlos da Costa Parcias Junior	Member
Gustavo Nickel Buffara de Freitas	Member
Jean Paul Cabral Veiga da Rocha	Member
Roberto Strohschoen de Lacerda	Member
Guillermo Oscar Braunbeck	Member

Sustainability Committee (ESG)

The Sustainability Committee (ESG), is a permanent committee with no provision in the Articles of Incorporation, it has planning and risk management attributions related to environment, social responsibility and governance. The objective is to ensure that Iguá's business be conducted in compliance with the legislation and with ethics, guidelines, policies, and internal procedures.

MEMBERS OF THE SUSTAINABILITY COMMITTEE	POSITION
Gema Esteban Garrido	Coordinator
Vanessa Cristina Resende Viana	Member
Israel Aron Zylberman	Member
Maria Sílvia Bastos Marques	Member

People and remuneration Committee

It aims to promote efficiency of Iguá's operations by means of human capital management tools, such as engagement, remuneration policies and assessment of the performance of the executives. It is a permanent committee with no provision in the Articles of Incorporation.

MEMBERS OF THE PEOPLE AND REMUNERATION COMMITTEE	POSITION
Maria Luisa Kober Nickel	Coordinator
Carlos da Costa Parcias Junior	Member
Heraldo Gilberto de Oliveira	Member
Renata Sawchuk Moura	Member
Paulo Todescan Lessa Mattos	Member
Vital Meira de Menezes Júnior	Member
Martin Sebastian Berardi	Member

Investment Committee

Assists Iguá's Board of Directors in the decision making in themes regarding developed studies, strategies and propositions of new businesses and investments which are being or will be assessed by the company.

MEMBERS OF THE INVESTMENT COMMITTEE	POSITION
Gustavo Nickel Buffara de Freitas	Coordinator
Jerson Kelman	Member
Vanessa Cristina Resende Viana	Member
Martin Sebastian Berardi	Member
Vital Meira de Menezes Júnior	Member
Maria Sílvia Bastos Marques	Member

Executive Board

The Executive Board consists of six elected board members for a commission of two years (until 19/ July/2023). According to the Articles of Incorporation, the attributions are to care for compliance with the law, for the execution of the resolutions decided upon in the General Meetings and in the Board of Directors' meetings, administer, manage, and superintend the social business, formulating and proposing to the Board of Directors the strategic planning and the operating plans, issuing internal regulations and granting commissions on behalf of the company.

MEMBERS OF THE EXECUTIVE BOARD	POSITION
Carlos Augusto Machado Brandão	CEO
Felipe Rath Fingerl	Chief Financial and Investor Relations Officer
Péricles Sócrates Weber	Executive Officer With No Designation (Operations Attribution)
Talita Caliman	Executive Officer With No Appointment (Regulatory and Institutional Attribution)
Mateus de Faria Renault Silva	Executive Officer With No Appointment (New Business and Transformation Attribution)
Adriana da Cunha Costa	Executive Officer With No Appointment (Legal Advice Attribution)

ETHICS AND INTEGRITY [GRI 102-16] [GRI 103-2]

Ethical principles and values that guide Iguá's and all of its employees' performance are:

- ◆ **Honesty**
- ◆ **Integrity**
- ◆ **Ethics**

- ◆ **Transparency**
- ◆ **Equity**
- ◆ **Corporate responsibility**
- ◆ **Respect**
- ◆ **Excellence**

Everyone must act strictly in accordance with and complying with the rules, laws and regulations in force encompassed in the policies below:

- ◆ **Anti-corruption and anti-bribery policy**
- ◆ **Management of whistleblower channel policy**
- ◆ **Conflict of Interest policy**
- ◆ **Donation and sponsorship policy**
- ◆ **Incorporation, acquisition and other corporate transactions policy**
- ◆ **Disciplinary measures policy**
- ◆ **Offer and receipt of gifts, trips and entertainment policy**

- ◆ **Relationship with public authority policy**
- ◆ **vPolicy for relationship with third parties**
- ◆ **Policy for transactions of related parties**
- ◆ **Compliance policy**
- ◆ **Politically exposed person policy**
- ◆ **Antitrust policy**
- ◆ **Money laundering prevention policy**
- ◆ **Crisis management policy**
- ◆ **Risk management policy**
- ◆ **Internal audit policy**
- ◆ **Information disclosure and insider trading policy**

COMPLIANCE [GRI 205-3] [GRI 103-3]

Investigations regarding presented information and potential irregularities or violations are performed by an independent and qualified team, under the Compliance Department and whenever possible and necessary, with the support of external agents. We monitor the operations permanently and deal with the risks of corruption and fraud.

In 2021, there were no corruption events. In relation to identified, investigated and proven events of violation of Compliance policies, the applicable disciplinary measures we taken.

Collective knowledge of highest governance body

[GRI 102-27] [GRI 103-3]

In 2021 virtual trainings were developed addressing the following Compliance themes:

- ◆ **Ethics and Compliance**
- ◆ **Code of Conduct**
- ◆ **Conflict of Interest**
- ◆ **Relationship with Public Authority**
- ◆ **Anticorruption and Antitrust Law**
- ◆ **Harassment, Discrimination and Diversity**
- ◆ **Whistleblower Channel**
- ◆ **Relationship with Third Parties**
- ◆ **Environment, Health, and Occupational Safety**
- ◆ **Gifts, Presents and Hospitality**
- ◆ **Iguá's property**

The training was performed with all the Company, not only regarding leadership but also administration and operation audiences. Additionally, on 29/Oct/2021, we had the Compliance Day, with the CEO's and Audit Committee's participation on themes related to Ethics, Corruption, Compliance and Cyber Security, among other.

Whistleblower Channel

[GRI 102-17]

Iguá relies on a Whistleblower Channel, which is open to all employees and external audience (third parties, customers, and community) who wish to report any situation of irregularity. Impartial and transparent, the channel guarantees confidentiality and secrecy of the information, preserves the identity of the involved persons, and collaborates to promote a better environment for everyone.

We encourage everyone to inform about violations of ethical guidelines and principles set forth in our code, by means of access to the internet and telephone: 0800 721 0784.

The management of the Whistleblower Channel is independent, since they are managed by an external company, including the development of the report reception system. The information that requires shared decision and that is considered serious are taken to the Ethics Committee, consisting of the Chief Executive Officer and managers of the Compliance, Legal and People Management areas. The Ethics Committee was created by the Executive Board to deal with internal matters in a way that those involved could jointly contribute to identified conflicts in Iguá.

Conflict of Interest [GRI 102-25]

Iguá has a policy guiding all the employees regarding Conflicts of Interest. Among the addressed guidelines the following go from affective relationship between employees and hiring relatives to relationship with public authority and the performance of parallel activities.

In relation to conflict of interest involving the Board of Directors, the Policy provides that Iguá's employee or member of the board of directors who, for any reason, has private interest or interest that conflicts with that of the Group in a certain resolution must communicate the fact immediately and abstain from participating in discussions and resolutions.

It is part of Iguá's Group Integrity Program the Policy on Related Parties' Transactions, which sets forth the guidelines and guides employees and service providers' conduct in transactions with related parties. Iguá has an Integrity Form that all those in the team, including senior management, must fill in on an annual basis, informing if there is Conflict of Interest, Relationship with PEP (Politically Exposed Person) and/or Related Parties.

Fighting Corruption

[GRI 205-1] [GRI 205-2]

Iguá Group developed an Anti-Corruption and Anti-Bribery Policy aiming to make its chain fully aware of the Anti-Corruption Act 12.846/2013. All the agreements with third parties have clauses regarding the theme, in addition to sharing Iguá Group's Code of Conduct with suppliers for their awareness and compliance with guidelines.

The main risks identified in the business correspond to fraud, bribery, supplier favoritism, reputational risks, undue offer to public agents, anti-competitiveness practices and conflict of interest. Aiming to mitigate related occurrences, all the executives, employees and members of the Committees and Board of Directors of the Group are informed on the existence and updating of policies and procedures for fighting corruption. In 2021, around 95% of all the company was trained on the themes addressed in our Code of Conduct, mainly corruption.

In this indicator the Rio de Janeiro operation employees were considered, as well as the employees that were dismissed or resigned, but who did the trainings.

Human Rights

[GRI 103-3] [GRI 412-1] [GRI 408-1] [GRI 409-1]

In all the proposals and agreements entered into by the company a copy of Iguá's Code of Conduct is forwarded.

100% of agreements entered into, present a clause that sets forth the express statement by the parties, guaranteeing that they do not infringe or violate their respective social purposes and company activities, neither any rules of legal, regulatory, administrative, judicial, conventional or contractual nature. [GRI 412-3]

Iguá also performs Due Diligence of its suppliers, in order to avoid executing agreements with companies that infringe or violate human rights. Iguá did not register any occurrence both regarding child labor events and forced labor or labor analogous to slavery in 2021.



FINANCIAL CAPITAL

Business Model

[GRI 103-2]

Iguá's Differentials in the sanitation sector

- ◆ **Innovation**
- ◆ **Engineering solutions**
- ◆ **Customer Relationship**
- ◆ **ESG Aspects**

The sector presents great growth potential, especially with the New Legal Framework of Basic Sanitation (Act 14 026) signed into law in July/2020, which enables higher investments for private companies, in addition to greater legal security in the concession agreements.

A reflex of this are the new projects for concession of water and wastewater services in several states, many driven by Banco Nacional de Desenvolvimento Econômico e Social (BNDES), which will contribute to the progress of sanitation in the country.

Iguá uses shareholders' and third parties' capital for its investments' realization, maintaining a solid capital structure for the development of long-term projects.

The company constantly assesses the allocation of funds to ensure the adequate prioritization of the projects and performs continuous monitoring of the internal and external financial markets seeking the best funding conditions to meet investment project, to refinance financial obligations and to maintain the adequate level of liquidity and which satisfies the maintenance of its business, enabling the compliance with its short-, medium-, and long-term obligations.

Our purpose is to be the best sanitation company for Brazil

Financial Management

[GRI 103-2]

The structure of financial management consists of two managing departments:

- ◆ **the Financial and Investor Relations Department** is responsible for raising funds and managing debts, treasury, controllership, tax, and investor relations
- ◆ **the Planning Department** works in the budget process, in the preparation of the financial planning and its alignment with the strategy defined by the Business Plan, and in the analysis of new projects.

Risk management

[GRI 102-30]

The Risk Management area is responsible for mapping risks, aiming to identify, understand and assess the main strategic risks to which the company is exposed as well as perform its prioritization and define response actions so that eventual losses be forecast, avoided, or reduced, aiming to keep them at acceptable levels.

This mapping is presented and monitored by the governance body at audit committee meeting held on a monthly basis, with the participation of audit committee, CEO and company officers.

*There are still in-depth studies regarding financial implications resulting from climate change. We expect to initiate this analysis in 2022. [GRI 201-2]

Brand value

We care for the organizational reputation and the strengthening of the brand, adopting strategies of positioning and internal and external communication. One of the tools used in this process is iVGR (Value, Management, Relationship index).

Relationship index: iVGR

This indicator seeks the perception of people and organizations according to published information in the print-based or online media, with quantitative and qualitative assessment, presenting a numerical scale which can vary from -5 to +5 points.

For the composition of this scoring attributes are used, which can be ranked as qualities and which are divided into three categories:

- 1. Value (ethical aspect)**
- 2. Management (capacity of delivery)**
- 3. Relationship (how contact is made with several audiences)**

In 2021, evaluation data was reviewed and received one more increment which aims to reflect actions of responsibility of the company, as well as initiatives of diversity and community support.

Economic and financial performance [GRI 201-1]

The following information took into consideration Consolidated entities in the Company's Financial Statements. [GRI 102-45]

FINANCIAL HIGHLIGHTS (BRL\$ '000)	4T21	4T20	VAR %	2021	2020	VAR %
Net Operating Revenue	314,704	191,024	64.70%	1,058,152	747,128	41.60%
Total Costs	(210,366)	(113,487)	85.40%	(722,455)	(411,144)	75.70%
Gross Profit	104,338	77,537	34.60%	335,697	335,984	-0.10%
Operating Expenses	(89,051)	(44,051)	102.20%	(238,317)	(176,515)	35.00%
Other operating revenues	2,213	(180)	-1,329.40%	2,528	1,608	57.20%
Equivalence	1,420	2,445	-41.90%	7,383	5,815	27.00%
Operating Income before Profit and Loss	18,920	35,751	-47.10%	107,291	166,892	-35.70%
Net Profit and Loss	(154,261)	(59,478)	159.40%	(244,887)	(150,429)	62.80%
Earnings before taxes	(135,341)	(23,727)	470.40%	(137,596)	16,463	-935.80%
IR(Income Tax)/CSLL (Social Contribution on Net Income)	101,818	2,275	4,375.50%	142,272	(21,168)	-772.10%
Profit and Loss for the period	(33,523)	(21,452)	56.30%	4,676	(4,705)	-199.40%
Loss from discontinued operation	190	-	100.00%	(52,476)	-	100.00%
Profit and Loss for the period	(33,333)	(21,452)	55.40%	(47,800)	(4,705)	915.90%

In 2021, the direct economic value generated in view of revenues was BRL 1.11 billion and in view of inputs acquired from third parties was BRL 708.4 billion. The economic value distributed for payment of salaries and benefits of employees was BRL 132.5 million, for payment to capital providers and for capital remuneration of third parties was BRL 389.8 million. For remuneration of equity capital of non-controlling shareholders, the amount was BRL 1 million. The controlling shareholders were not remunerated, in view of the loss in the fiscal year. The payments to the government (taxes, fees, and contributions) were BRL 37 thousand to States and 636 thousand to Municipalities. The company did not present withholding economic amount. [GRI 201-1]

Net Operating Revenue [GRI 102-7]

CONSOLIDATED NET REVENUE (BRL '000)	4T21	4T20	VAR %	2021	2020	VAR %
Water Services	97,113	78,860	23.10%	324,226	294,621	10.00%
Wastewater Services	45,527	36,141	26.00%	158,547	137,283	15.50%
Other Services	44,056	44,960	-2.0%	168,235	212,653	-20.9%
(=) Revenue from Sanitation and Services	186,696	159,961	16.7%	651,008	644,557	1.00%
Construction	158,330	59,178	167.5%	516,566	206,434	150.2%
Deductions	(30,322)	(28,115)	7.80%	(109,422)	(103,863)	5.40%
(=) Net Operating Revenue	314,704	191,024	64.70%	1,058,152	747,128	41.60%

In 2021, the revenue from sanitation and other services amounted to BRL 651.0 million, with a growth of 1.0% in comparison to the previous year, mainly resulting from:

- 1. increase of revenue resulting from wastewater services of 15.5%, representing the progress of the Company in extending the service provision to the population;**
- 2. increase of 10.0% in the revenues from water in relation to the previous year, even with the change in the consumption of the residential, industrial, and commercial classes during 2021; and**
- 3. common adjustments applied in the period.**

The revenue from construction presented an increase of 150.2%, moving from BRL 206.4 million in 2020 to BRL 516.6 million 2021. Such increase is the reflection of investment resumption, after the period of conservative investment policy adopted in the months subsequently to the emergence of COVID-19. It is important to point out that the

revenue from construction reflects the application of the Rule IFRIC12 (ICPC 01-R1) with a greater impact in the results of the PPPs.

The decrease in revenue of Other Services is explained mainly by the high base of comparison due to the extraordinary revenue of BRL 28 million assessed in 2020, resulting from the agreement between the controlled company SPAT (Alto Tietê Producer System) Saneamento and Sabesp (Basic Sanitation of the State of São Paulo) for the extinction of the arbitral proceedings related to the PPP agreement. Additionally, the PPPs revenue in 2021 was negatively impacted in BRL 19 million due to the reduction of remuneration of the financial asset*, according to methodology of ICPC 01 calculation, and this effect is merely accounting, with no effect on the values effectively received in the PPP agreements.

* The income of the financial asset results from the updating of rights to bill established by the construction revenue of the financial asset, corresponding to Public-Private Partnership agreements. The calculation is done based on specific discount fee in the contract, which was determined taking into consideration the respective risks and premises of the provided services. The revenue of the financial asset is included in the amount of "Other Services" revenue.

Detailed Revenue

NET REVENUE - CUIABÁ (BRL '000)	4T21	4T20	VAR %	2021	2020	VAR %
Water Services	67,598	51,608	31.00%	214,255	191,698	11.80%
Wastewater Services	29,519	21,212	39.20%	98,145	79,974	22.70%
Other Services	3,038	1,697	79.10%	8,922	6,154	45.00%
(=) Revenue from Sanitation and Services	100,155	74,517	34.40%	321,322	277,826	15.70%
Construction	89,929	31,640	184.20%	335,936	106,196	216.30%
Deductions	(17,020)	(16,351)	4.1%	(64,507)	(56,035)	15.1%
(=) Total Net Revenue	173,064	89,806	92.7%	592,751	327,987	80.7%
NET REVENUE - PARANAGUÁ (BRL '000)	4T21	4T20	VAR %	2021	2020	VAR %
Water Services	14,727	12,521	17.60%	51,813	47,261	9.60%
Wastewater Services	7,162	6,299	13.70%	27,243	24,901	9.40%
Other Services	406	565	-28.00%	2,038	2,021	0.90%
(=) Revenue from Sanitation and Services	22,295	19,385	15.00%	81,094	74,183	9.30%
Construction	7,899	7,372	7.20%	57,882	18,602	211.20%
Deductions	(2,392)	(2,863)	-16.50%	(10,376)	(10,004)	3.70%
(=) Total Net Revenue	27,803	23,894	16.40%	128,601	82,781	55.40%
NET REVENUE - PPPs (BRL '000)	4T21	4T20	VAR %	2021	2020	VAR %
Water Services	-	-	-	-	-	-
Wastewater Services	-	-	-	-	-	-
Other Services	38,746	41,844	-7.4%	150,961	199,894	-24.5%
(=) Revenue from Sanitation and Services	38,746	41,844	-7.4%	150,961	199,894	-24.5%
Construction	43,745	15,979	173.8%	88,031	68,033	29.4%
Deductions	(7,655)	(5,414)	41.4%	(22,197)	(25,280)	-12.2%
(=) Total Net Revenue	74,836	52,409	42.8%	216,795	242,647	-10.7%

NET REVENUE - DEMAIS CONCESSÕES (BRL'000)	4T21	4T20	VAR %	2021	2020	VAR %
Water Service	14,789	14,731	0.40%	58,159	55,662	4.50%
Wastewater Services	8,846	8,629	2.50%	33,159	32,407	2.30%
Other Services	1,866	855	-118.3%	6,314	4,585	37.7%
(=) Revenue from Sanitation and Services	25,500	24,215	5.3%	97,631	92,654	5.4%
Construction	16,756	4,187	300.2%	34,716	13,603	155.2%
Deductions	(3,254)	(3,487)	-6.7%	(12,341)	(12,544)	-1.6%
(=) Total Net Revenue	39,002	24,915	56.5%	120,006	93,713	28.1%

Costs and Expenses

COSTS AND EXPENSES (BRL '000)	4T21	4T20	VAR %	2021	2020	VAR %
Personnel	(53,416)	(28,205)	89.40%	(151,120)	(113,330)	33.30%
Third Parties Services	(33,584)	(22,634)	48.40%	(99,845)	(79,813)	25.10%
Electric Power	(7,742)	(13,235)	-41.50%	(45,966)	(52,278)	-12.10%
Equity equivalent	1,420	2,445	-41.90%	7,383	5,815	27.00%
Other costs	(23,451)	(21,843)	7.40%	(86,221)	(90,202)	-4.40%
Subtotal	(116,773)	(83,472)	39.90%	(375,769)	(329,808)	13.90%
Amortization and depreciation	(40,800)	(19,023)	114.50%	(100,015)	(72,006)	38.90%
Subtotal	(157,573)	(102,495)	53.70%	(475,784)	(401,814)	18.40%
Construction Cost	(138,211)	(52,778)	161.90%	(475,077)	(178,422)	166.30%
TOTAL	(295,784)	(155,273)	90.50%	(950,861)	(580,236)	63.90%

The Costs and Expenses line presented an increase of BRL 370.6 million or 63.9% in relation to the previous year, mainly in view of the increase of 166.3% of the construction cost, which is the result of the increase in investments made in the year.

Excluding the construction cost and the amortization and depreciation, there was an increase in the costs of BRL 45.9 million, or 13.9% in the annual comparison, as follows:

Expenses with personnel

In 2021, costs and expenses with personnel amounted to BRL 151.1 million, an increase of BRL 37.7 million or 33.3% in relation to the previous year, mainly in view of the increase in the employees' structure, necessary for the beginning of the assisted operation in the new operation in Rio de Janeiro.

Third Parties Services

Costs and expenses with third parties services was BRL 99.8 million in 2021, representing an increase of BRL 20.0 million or 25.1% in comparison with the prior year, resulting mainly from hiring legal consulting and advisory services related to the new operation in Rio de Janeiro.

Electric Power

In the year, costs and expenses with electric power reached BRL 45.9 million, a reduction of 12.1% or BRL 6.3 million mainly in view of investments made for more efficiency in the consumption related to the operations.

Financial Result

FINANCIAL RESULT (BRL '000)	4T21	4T20	VAR %	2021	2020	VAR %
Financial Income	43,007	7,186	498.50%	155,620	23,926	550.40%
Financial Expenses	(197,268)	(66,664)	195.90%	(400,507)	(174,355)	129.70%
Financial Result	(154,261)	(59,478)	159.40%	(244,887)	(150,429)	62.80%

The general financial result had an increase in expenses of BRL 94.4 million in relation to 2020. The financial revenues presented an increase of 550.4% (BRL 131.7 million) between 2020 and 2021 and demonstrated higher cash balances along 2021, associated to the increment in the interest rates of the connected financial investments and bank deposits. Whereas the financial expenses had an increase of BRL 226.1 million, resulting mainly from the growth of BRL 197.3 million in expenses with interest on loans, fundings, and debentures in view of (i) the group's bigger debt inventory; and (ii) costs related to renegotiations for changing covenants of the 4th and 5th issues of debentures by Iguá Saneamento, occurred in the year.

EBITDA and ADJUSTED EBITDA excluding other effects

In the year, the EBITDA amounted to BRL 207.3 million, presenting a reduction of 13.2% in relation to the previous year. The EBITDA margin was 19.6%

RESULT / ADJUSTED EBITDA*	TOTAL (IFRS) (BRL '000)		ADJUSTMENTS (BRL '000)		TOTAL ADJUSTED (BRL '000)	
	2021	2020	2021	2020	2021	2020
Net Revenue	1,058,152	747,128	(357,280)	(46,927)	700,872	700,201
Total Cost	(722,455)	(411,144)	380,411	79,236	(342,044)	(331,908)
Gross profit	335,697	335,984	23,131	32,309	358,828	368,293
Operating expense	(228,406)	(169,092)	18,678	(7,071)	(209,728)	(176,163)
Net financial expense	(244,887)	(150,429)	202,048	(7,840)	(42,839)	(158,269)
Earnings before Income Tax and Social Contribution	(137,596)	16,463	243,857	17,398	106,261	33,861
(+) Amortization/ Depreciation	100,015	72,006	56,066	51,412	156,081	123,418
(+) Net financial expense	244,887	150,429	(202,048)	7,840	42,839	158,269
EBITDA	207,306	238,898	97,875	76,651	305,181	315,549
EBITDA Margin	19.6%	31.50%			43.5%	45.1%

The Adjusted EBITDA was built up by the Company aiming to enable a better interpretation of Iguá's operating performance, business model and cash conversion.

We highlight that the Adjusted EBITDA is non-accounting measure, and it is the Company's responsibility to inform its criteria, in compliance with CVM (Securities and Exchange Commission of Brazil) Rule 527:

I. Elimination of the effect of non-recurring revenues and expenses (including accounting effects resulting of impairment, or reversal of impairment, of the assets) if any.

Additionally, to provide greater adherence to the company's generating cash flow, we understand it is also important to disregard other effects, namely:

II. Elimination of accounting effects occurred due to the application of the IFRS rules applied to the Company (especially IFRIC12 / ICPC-01, which refers to disregarding Revenues and Costs of Construction, as well as composition of the Financial Asset);

III. Proportional consolidation of the Group's companies that have minority shareholder or shared control.

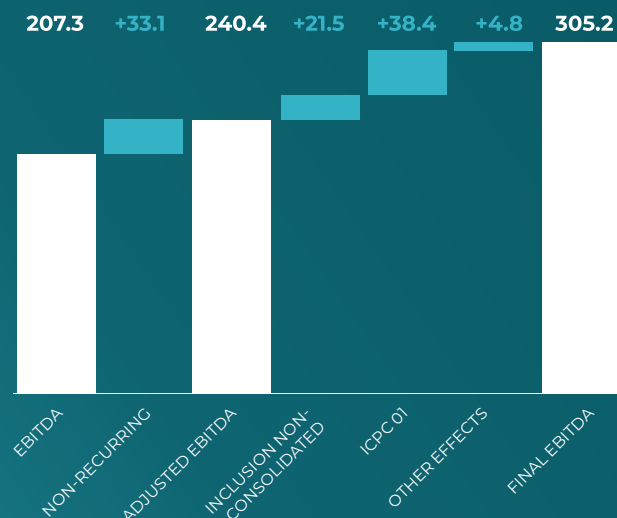
Thus, we also disclose the Adjusted EBITDA excluding other effects*, which we consider to be the appropriate metrics of the Company's financial performance.

In 2021, the Adjusted EBITDA Excluding Other Effects amounted to BRL 305.2 million, presenting a reduction of 3.3% in relation to 2020. This reduction is mainly explained by the extraordinary income assessed in the controlled company SPAT Saneamento, in 2020, as previously mentioned, which represented an accrual of EBITDA of BRL 24.5 million in the same period. The Adjusted EBITDA Margin was 43.5%

*As from the 2Q21 Release, the Adjusted EBITDA began to be calculated based on the percentage (%) of interest of each non-consolidated subsidiary (Castilho e Andradina – 70%, and Tubarão and Itapoá – 50%). Previously, the inclusion was of 100% of the mentioned concessions. It is important to highlight that the change is also demonstrated in the figures of the comparative periods prior to the change. Additionally, aiming at more clarity and objectiveness, some of the adjustments (exclusion of certain CPCs) were not performed, seeking to preserve only the most relevant ones for the understanding of the business and to simplify the analysis of the Company's results.

Also, for more clarity, we detailed the effects of the adjustments considered for the EBITDA in the quarter:

Bridge – Adjusted EBITDA excluding other effects (BRL million)



Non-recurring: exclusion of non-recurring effects related to pre-operating expenses of the new operation Iguá Rio de Janeiro S.A. and discontinuity of Guaratinguetá operation.

Non-consolidated inclusion: addition of EBITDA proportional percentage of the group's companies not consolidated in the Financial Statements (Castilho and Andradina – 70%, and Tubarão and Itapoá – 50%).

ICPC 01: exclusion of the effects generated by the application of CPC 01 on construction costs, construction revenue and financial asset.

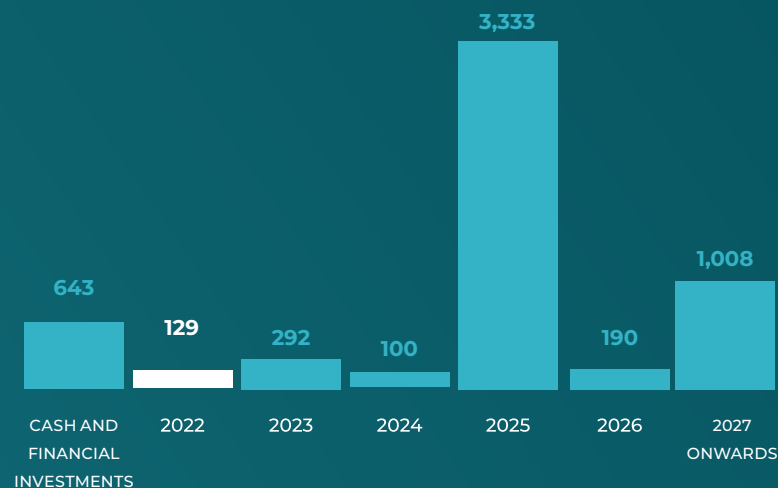
Other Effects: accounting effects resulting from the exclusion of the application of CPCs 47 and 48.

Indebtedness [GRI 102-7]

INDEBTEDNESS (BRL'000)	2021	2020	VAR%
Gross debt	5,011,158	1,773,794	182.5%
(-) Cash and Financial Investments	(639,023)	(569,077)	12.30%
Net debt	4,372,135	1,204,717	262.9%
(+) Gross debt – Non-Consolidated	29,153	42,610	-31.6%
(-) Cash and Financial Investments - Non-consolidated	(3,914)	(9,230)	-57.6%
Net debt – Including Non-consolidated	4,397,374	1,238,097	255.2%
Adjusted EBITDA excl. other effects (12 months)	305,181	315,549	-3.3%
Net debt / Adjusted EBITDA excl. other effects	14.4x	3.9x	

Amortization Schedule

In the current year, 97.4% of the consolidated indebtedness was concentrated in the long-term with average period of 3.9 years





OPERATING AND STRUCTURAL CAPITAL

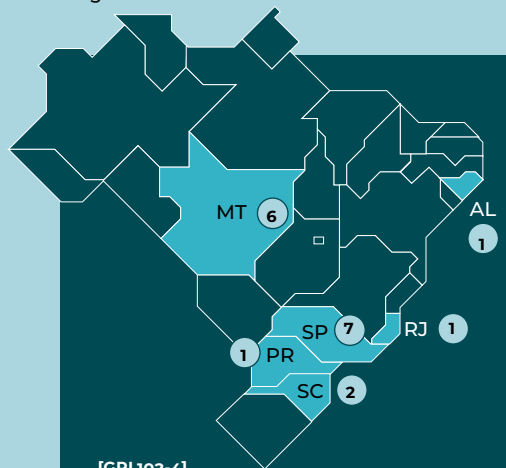
We operate in:

18
OPERATIONS

6
STATES IN
BRAZIL

15
CONCESSIONS

3
PUBLIC-PRIVATE
PARTNERSHIPS (PPP)



[GRI 102-4]

Our activities aim at providing water collection, treatment, and distribution and wastewater collection, disposal, and treatment services, always focusing on the customer's needs and sustainable development of the cities where we operate. All this effort has pushed us to one of Iguá's biggest success up to now: having won one of the blocks of the auction promoted by CEDAE (Rio de Janeiro state water and wastewater company), to start the sanitation operation of part of Rio de Janeiro city, and of the cities Paty do Alferes and Miguel Pereira in 2022.

Altogether, they are [IF-WU-000.E]:

4.1
THOUSAND
KM OF
WASTEWATER
COLLECTION
NETWORK

6
THOUSAND
KM OF WATER
DISTRIBUTION
NETWORKS

OVER
7.1
MILLION
PEOPLE
ASSISTED

During the COVID-19 pandemic moment, Iguá did not stop. With the gradual resumption of normality, Iguá had to reinvent itself.

In 2021 investments of BRL 468 million were made in new assets and improvements

[GRI 203-1] [GRI 103-3]

Improvements and expansion of the sanitary sewerage system:

- ◆ **Over 214km** of implemented wastewater collection networks
- ◆ **Over 17 thousand** connections
- ◆ **38 thousand new** wastewater economies

Improvements and expansion of the water supply and distribution system:

- ◆ **Over 72km** water distribution networks
- ◆ **Over 11 thousand** connections
- ◆ **12 thousand new** water economies

As follows, we present the operations where we operated in 2021 and the main investments made in each one of them.

Alagoas

OPERATION	CONCESSION/PPP	ASSISTED POPULATION	STARTING DATE	DURATION PERIOD	REMAINING TIME
Agreste Saneamento	PPP Sanitation of water	377 thousand	2012	30 years	21 years

Agreste

- ◆ **Structural rehabilitation of** Morro do Gaia WTP (Water Treatment Plant)
- ◆ **Civil construction and** structural rehabilitation of the TWPS (Treated Water Pumping Station) Campo Grande
- ◆ **Civil construction rehabilitation of** the Booster and the Collection
- ◆ **Civil construction rehabilitation** in Arapiraca WTP
- ◆ **Construction of the third** waste compartment in Morro do Gaia WTP: the intervention is intended for the improvement of the WTP operability, reducing the sludge in the facilities
- ◆ **Adaptations in polymer** storage facility
- ◆ **Structural rehabilitation of** the junction boxes
- ◆ **Agreste Collection System** Crossing 400mm
- ◆ **Civil construction rehabilitation of** Morro do Gaia WTP
- ◆ **Replacement of 5,525** water meters

Mato Grosso

OPERATION	CONCESSION/PPP	ASSISTED POPULATION	STARTING DATE	DURATION PERIOD	REMAINING TIME
Águas Alta Floresta	Water and wastewater service full concession agreement	51 thousand	2002	30 years	11 years
Águas Canarana	Water and wastewater service full concession agreement	22 thousand	2000	40 years	19 years
Águas Colder	Water and wastewater service full concession agreement	33 thousand	2002	30 years	11 years
Águas Comodoro	Water supply concession agreement	21 thousand	2007	30 years	16 years
Águas Cuiabá	Water and wastewater service full concession agreement	613 thousand	2012	30 years	21 years
Águas Pontes e Lacerda	Water and wastewater service full concession agreement	45 thousand	2001	30 years	10 years

Alta Floresta

- ◆ **Implementation of aerators** in the existing lagoons and improvement in the pre-treatment and electricity infrastructure of the WWTP (Wastewater Treatment Plant) with automation with the cco
- ◆ **Implementation of the** flexible tank for the dry spell plan (capacity of 800m³)
- ◆ **Manufacturing of new** drinking water tank in glass fused to steel plates and preparation for the foundation for the implementation of the RAP (Above-ground storage tank) Office (CR02) – capacity 1,000m³
- ◆ **Implementation of 2km** wastewater collector of DN 400mm
- ◆ **Reinforcement of the** Ariosto Riva Main
- ◆ **Anaerobic lagoon sludge** dredging and dewatering by means of bag.
- ◆ **Execution of 350m** of distribution network, 691 connections and 691 new water economies
- ◆ **Execution of 115** connections and 115 new wastewater economies

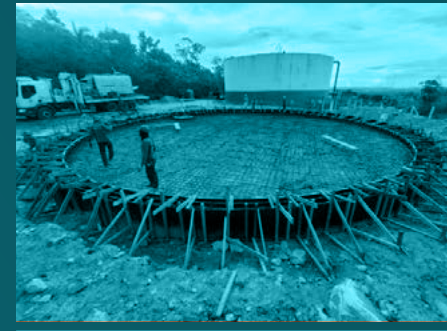


Pontes e Lacerda

- ◆ Manufacturing and **preparation** for the implementation of Reservatório Serra (Tank) – capacity 2,000m³
- ◆ Implementation of **aerators** in existing lagoons and improvements in the pre-treatment of the WWTP and electricity infrastructure
- ◆ Execution of **560m** of distribution network, 552 connections and 549 new water economies
- ◆ Execution of **364m** collection network, 364 connections and 360 new wastewater economies

Colíder

- ◆ Igeneral interventions in Carapá dam and recovery of Esperança dam
- ◆ Lagoon sludge **dredging**
- ◆ Improvements and **automation** of the WTPs - Replacement of baffled flocculators, interventions in the decanter and filters, implementation of new panel, integration of inverters and macro-meters and supervisory system (SCADA)
- ◆ Implementation of **aerators** in Colíder WWTP lagoons
- ◆ Execution of **72m** of distribution network, 176 connections and 176 new water economies
- ◆ Execution of **42** connections and 59 new wastewater economies



Canarana

- ◆ Manufacturing of **new** tank of water treated in glass fused to steel plates and preparation for the implementation of the RAP (Above-Ground Storage Tank) Av. Goiás (capacity of 1,000m³)
- ◆ Adaptations in **the** treatment systems (decanter, flocculator, filters and Parshall gutters)
- ◆ Automation in **the** Water Supply System – Installation of new panel with integration with PLC, supervisory system (SCADA) and panels of telemetry for pressure points.
- ◆ Implementation of **1km** network distribution, 381 connections and 381 new water economies

Comodoro

- ◆ Automation in the Water Supply System – Installation of new panel with inverter, Integration with PLC, supervisory system, and telemetry panels
- ◆ Implementation of **204m** of distribution network, 126 connections and 126 new water economies

Cuiabá

- ◆ Implementation of Lipa WWTP (flow of 260l/s)
- ◆ Opening of **new** service center Downtown
- ◆ Implementation of **170km** of collection network, 10 thousand new connections and 29 new wastewater economies, including Lipa, Dom Aquino and Tijucal systems
- ◆ Implementation of **12** new SPS (Sewage Pumping Station) in Dom Aquino and Tijucal in SSS (Sanitary Sewer System), and discontinuation of 4 (Brezeeng Housing, São João Del Rey, Rio and Tijucal)
- ◆ Implementation of **5.5km** of collectors and interceptors of Lipa SSS
- ◆ Implementation of **29km** of distribution network, 4 thousand new connections and 5 thousand new water economies
- ◆ Systematic replacement of 20 thousand water meters;
- ◆ Sludge Treatment **System** and Wash Water Recovery System (WWRS) of Sul WTP – WTP Flow: 750l/s
- ◆ Sludge Treatment **System** and Wash Water Recovery System (WWRS) of Guia - WTP Flow: 6.5l/s
- ◆ Improvements in **Sul**, Dom Aquino and Tijucal SSS
- ◆ Implementation of **automation** for PRV (Pressure Reducing Valve) and fluor dose.
- ◆ Implementation of **TWPS** (Treated Water Pumping Station) Altos da Serra (1.250l/s)
- ◆ Implementation of **RAP** (300 m³) RAP (300 m³) and ERAT (Treated Water Pumping System) (6l/s) Aguaçu

São Paulo

OPERATION	CONCESSION/PPP	ASSISTED POPULATION	STARTING DATE	DURATION	PERIOD REMAINING TIME
Águas Andradina	Water and wastewater service full concession agreement	57 thousand	2010	30 years	19 years
Águas Castilho	Water and wastewater service full concession agreement	21 thousand	2011	30 years	20 years
Águas Piquete	Concessão de Água e Esgoto	14 thousand	2010	30 years	19 years
Atibaia Saneamento	sanitary sewer PPP	143 thousand	2013	30 years	22 years
ESAP	Water and wastewater service full concession	13 thousand	2007	30 years	16 years
Sanessol	Water and wastewater service full concession agreement	60 thousand	2008	30 years	17 years
SPAT Saneamento	Water PPP	4.2 million	2009	15 years	3 years

Andradina

- ◆ **Reinforcement of networks** for improvement in water distribution and implementation of natural increase, amounting to 11km of distribution network, 453 connections and 241 new water economies
- ◆ **Implementation of 3** flexible tanks – (Jardim Europa 500m³ and Treated Water Pumping System, Jardim das Águas 500m³ and Mineira 350m³)
- ◆ **Sectorization of the** system: execution of the installation of drawer valve in cast iron, DN50, DN100, DN150 and DN200 mm, in a total of 76 points
- ◆ **Adaptations and improvements** in the collection: execution of maintenance of deep tube wells, including filming and cleaning services of the wells and fishing pump (Wells: JBC, Quinta dos Castanheira, Brahma, Pereira Barreto, Interno Mineira and Central)
- ◆ **Implementation of 1km** of collection network, 435 connections and 741 new wastewater economies

Atibaia

- ◆ **Advances in the expansion** of Estoril WWTP from 200l/s to 300l/s
- ◆ **Execution of 14km** of collection network and 720 new wastewater connections
- ◆ **Completion of the** assembly of the biological trickling filter and sprayers of the Caetetuba WWTP
- ◆ **Completion of Final** SPS (Sewage Pumping Station) (210l/s) and Santo Antônio SPS (9l/s) – Caetetuba Andradina sss (Sanitary Sewer System)



Castilho

- ◆ **Execution of supply** networks between Caminho das Águas and Hosoume neighborhoods, in a total of 278 meters of distribution networks, 200 connections and 212 new water economies
- ◆ **Execution of 377m** of collection network, 74 connections and 186 new wastewater economies



ESAP

- ◆ **Tank renovation, revitalization,** and reactivation of the tank of Bento Ferraz system
- ◆ **Tank transfer, renovation,** revitalization, and reactivation from Nova Palestina system to Cohab system
- ◆ **Implementation of nitrate** removal plant
- ◆ **Implementation of 521m** of distribution network, 147 connections and 115 new water
- ◆ **Implementation of 1km** of collection network, 138 connections and 234 new wastewater economies

Piquete

- ◆ **Investments in natural** increase actions of collection networks and wastewater connections and specific improvements in the structures
- ◆ **Installation of impermeabilization** with flexible PVC sheet lining in wash water tank of Tabuleta WTP
- ◆ **Receiving of all** the material for the replacement of the stretch of Reservatório Central WTP
- ◆ **Implementation of 48** connections and 48 new water economies
- ◆ **Implementation of 6** connections and 6 new wastewater economies

Guaratinguetá*

Investments basically in natural increase actions of collection networks and wastewater connections and specific improvements in the structures

- ◆ **245 new wastewater** connections
- ◆ **100m of wastewater** collection network at Av. Olyntho Antunes de Oliveira Jd. Bela Vista
- ◆ **150m of wastewater** collection network in Rua José Sebe – Beira Rio I

* This concession was in operation throughout 2021 as Iguá's operation, returning to the Public Authority in January/2022.

Sanessol

- ◆ **Execution of 3.5km** of water distribution network, 1 thousand new connections and 1 thousand new water economies
- ◆ **Replacement and expansion** of Ruilândia district tank from 15m³ to 65m³
- ◆ **Manual removal and** cleaning of each membrane module of Fartura WWTP
- ◆ **Execution of 174m** of collection network, 965 connections and 1 thousand new water economies



SPAT

- ◆ **Taiacupeba main plant substation**- Projct and replacement of all protection relays of all high voltage equipment of the Main Substation (Phase 83 PPS [Protection and Supervision Panel]), with supply of cable and electrical panels
- ◆ **Sludge dryer project** - Purchase of gas cleaning system to solve odor problems generated in the sludge drying process. In 2021, the delivery of all equipment and services for the concrete foundation construction, the equipment will be installed in January/2022
- ◆ **Replacement of strategic assets** – Purchase of engine for the Ermelino Matarazzo booster, purchase of submersible pump, soft-starter and flow meter for SADSL (Thickening, Dewatering and Drying System) and no-break
- ◆ **Filters – Purchase** of actuators and valves for replacement of existing equipment in the filters
- ◆ **Automation – updating** of license for automation software used by Sabesp (Basic Sanitation Company of the State of São Paulo. Installation of two-way radio communication in the WTP decanters.
- ◆ **Agreement renewal project** – preparation of basic designs for the expansion of Alto Tietê Producer System which will be the scope of construction work in the SPAT



Saneamento technical proposal for the renewal of the agreement with SABESP. Basic designs of mains, boosters, lift stations, tanks, filters, RWPS (Raw Water Pumping Station), lime dosing system and other necessary adaptations for the expansion of Taiacupeba WTP flow from 15m³/s to 17,5m³/s. Also, a hydrological analysis was carried out for the implementation of floodable park in Ponte Nova dam region, according to SABESP's request.

Paraná

CONCESSION	OPERATION /PPP	ASSISTED POPULATION	STARTING DATE	DURATION PERIOD	REMAINING TIME
Paranaguá Saneamento	Water and wastewater service full concession agreement	155 thousand	2001	30 years	10 years

Paranaguá

- ◆ **Implementation of Guarani** Wastewater Lift Station (flow 200l/s)
- ◆ **Improvement in Emboguaçu** WWTP – Renovation of the railings and maintenance of pipelines
- ◆ **Automation of SPSS** (Sewage Pumping Stations) of the Emboguaçu sss (Sanitary Sewer System) and of the Chumbo SPS sluice gates
- ◆ **Implementation and replacement** of 8km of distribution network for the improvement of pressure quality, implementation of 1 thousand connections and 836 new water economies
- ◆ **Drilling and interconnection** of two wells in Colônia WTP – Well 1 (flow 25l/s) and Well 2 (flow 38.6l/s)
- ◆ **Expansion of Brasília** WTP flow from 7.5l/s to 15l/s and improvements in Encantadas WTP - Ilha do Mel



- ◆ **Completion of Brasília** sss - Ilha do Mel
- ◆ **Implementation of the** water re-use system - Cominese WWTP
- ◆ **Replacement of pumps** of Lift Stations
- ◆ **Improvements in MCZs** (measurement and control zones) 1.2 and 1.4
- ◆ **Implementation of 1km** of collection network, 2 thousand connection and 2 thousand new wastewater economies

Santa Catarina

OPERATION	CONCESSION /PPP	ASSISTED POPULATION	STARTING DATE	DURATION PERIOD	REMAINING TIME
Itapoá Saneamento	Water and wastewater service full concession agreement	21 thousand	2012	30 years	21 years
Tubarão Saneamento	Water and wastewater service full concession agreement	106 thousand	2012	30 years	21 years

Itapoá

- ◆ **Implementation of 11km** of distribution network, 1 thousand connections and 1 thousand new water economies
- ◆ **Detailed engineering designs** for the implementation of the sss – Detailed engineering designs of the Wastewater Pump Stations (WWPS) with execution of the works forecast for 2022, boring of the areas forecast for the implementation of the WWPSs) and compact WWTP in Vila dos Pescadores, detailed engineering designs of the 1st and 2nd stages of implementation of the Collection Networks, environmental studies (EIA/RIMA – Environmental Impact Study/Environmental Impact Report) and Itapoá WWTP licensing)
- ◆ **Recovery Plan of Degraded Areas (RPDA)** WTP 2 – the WTP 2 consisted initially of the removal of sludge from the bottom of the lagoons as requested by the environmental agency (IMA-SC). Subsequently, a detailed investigation of the environmental liability was carried out, consisting of geotechnical tests and establishment of potentiometric map of the area of influence, comparison of the results of water analysis with the CONAMA (National Environment Council) values, sludge characterization report and conclusions of the studies for new analysis by the environmental agency.

Tubarão

- ◆ **Implementation of 26km** of collection network, 2 thousand new connections and 4 new wastewater economies
- ◆ **Execution of Barbacena WWPS** (flow 21.69l/s)
- ◆ **Renovation and modernization** of decanter 01 of the WTP (installation of bottom scraper, holes for collection pipes, installation of distribution ducts, installation of decantation plates and installation of sluice gates and valves)
- ◆ **Implementation of 6km** of distribution network, 1 thousand new connections and 1 thousand new water economies
- ◆ **Replacement** of over 4,400 water meters
- ◆ **Implementation** of the Pumping System of Santos Dumont WWPS (4.5km)

Rio de Janeiro: a new chapter in the history of Iguá

We are now in Rio de Janeiro, Miguel Pereira and Paty dos Alferes. The new operation enables us to put into practice the company's differentials, with excellence and innovation in the execution of basic sanitation services, customer delight and sustainability, pillars of our strategic management. We have come with the purpose of taking more health, dignity, and quality to the lives of several people, taking Iguá's experience in the sector and very significant actions to the five states in Brazil where we already operated.

Being in Rio de Janeiro expands Iguá's ESG strategies, leveraging the Company's perspective of value creation and reinforcing the vision of being one of the leaders in this theme in the sector and international benchmark in sustainability.

The concession agreement has a duration of 35 years. Iguá's operation will be in Barra da Tijuca and Jacarepaguá region in the capital of the state of Rio de Janeiro, which, in addition to these two neighborhoods, encompasses Camorim, Cidade de Deus, Curicica, Freguesia, Gardênia Azul, Anil, Grumari, Itanhangá Joá, Pechincha, Recreio dos Bandeirantes, Tanque, Taquara, Vargem Grande, Vargem Pequena and vicinities; and in the municipalities of Paty do Alferes and Miguel Pereira, in the Mid-South of the State of Rio. In the Capital of the state, we are in charge of water distribution, and wastewater collection and treatment. The water collection and its treatment will continue to be performed by CEDAE. Whereas in Miguel Pereira and Paty do Alferes, the concession agreement is a full agreement, in addition to the sanitary sewer services.

With this step, Iguá reinforces its relevance in the sanitation sector and continues focused on the acquisition of concessions and in the establishment of public-private partnerships in order to gain scale in the Brazilian water and wastewater sector.



1.2 MILLION

OF PEOPLE TO
BE ASSISTED

OVER

100

COMMUNITIES IN THE REGION

BRL2

BILLION OF INVESTMENTS
FORECAST

35

YEARS OF CONCESSION
AGREEMENT

2022

BEGINNING OF DEFINITE
OPERATION

700

PEOPLE TO BE
ASSISTED



NATURAL CAPITAL

Waste

The most common waste generated by Iguá are the ones originating from water collection processes, water and wastewater treatment and discharge of effluents already treated.

We recognize that irregular destination of waste results in several types of contamination of the soil, of the groundwater, of the water resources, of the air, in addition to reducing biodiversity and increasing the presence of vectors. In order to mitigate risks which can be caused, Iguá has a set of procedures, guidelines and controls on management and destination of waste. **[GRI 306-1]**

The Solid Waste Management Plan (SWMP) is present in each one of our operations. The unit identifies the waste generated in all the steps of the processes of water and effluent production and/or treatment. The classification of such materials is an essential tool for the management, in a way as to identify with more accuracy the types of waste as well as the forms of destination which have less impact to the environment and to the society.

[GRI 306-2]

Quantity of Waste per type **[GRI 306-3]**

TYPE OF WASTE	2020 (t)	2021 (t)
Hazardous (class I)	22.64	65.56
Non-hazardous waste (class II)	27,552.27	22,803.91
Total waste (t)	27,574.91	22,869.47

Waste destination **[GRI 306-4] [GRI 306-5]**

	2020		2021	
	I - HAZARDOUS (t)	II - NON-HAZARDOUS (t)	I - HAZARDOUS (t)	II - NON-HAZARDOUS (t)
Sanitary landfill	1.44	25,157.01	47.64	19,103.82
Reuse	0.00	5.86	0	202.62
Composting	0.00	833.35		1,108.46
Recycling	0.01	694.26	0.01	510.08
Co-processing	0.97	196.10	17.25	225.00
Reverse Logistics	-	-	0.07	0.15
Decontamination	-	-	0.37	0.00
Incineration	19.29	0.00	-	0.00
Refinery	0.93	0.00	0.22	0.00
Ecological bricks	0.00	665.66	-	1,637.53
Effluent treatment			-	16.25
Overall Total	22.64	27,552.27	65.56	22,803.91

*The waste considered as hazardous (class I) generated by Iguá refers to raw materials used in the treatment processes, such as reagents and chemical products. They have inflammability, corrosivity, reactivity and toxicity characteristics.

1. 3,718.01t of waste were not intended for final disposal, and represent all the wastes described on the table above, with the exception of the sanitary landfill line.

2. 19,151.46 of waste, were intended for final disposal, considering the final disposal in sanitary landfill

There was a reduction of 4,705.44 tons of waste generation between 2020 and 2021.

The most significant reduction was related to disposal of sludge from the water treatment process in the sanitary landfill mainly due to improvements executed in the sludge treatment and drying process in one of our operations.

The waste intended for co-processing and reuse also increased considerably.

Biodiversity

Some examples of potential negative impacts are:

- ◆ **The construction of new water and wastewater treatment plants** where some type of suppression of vegetation is required for this purpose
- ◆ **With the construction of new facilities**, some fauna species present there may be driven away, contributing to the reduction of biodiversity in the location
- ◆ **The possibility of discharge of treated effluents in water bodies containing chemical substances used in the treatment processes**, however at levels acceptable and permitted by the legislation in force. This process may generate some imbalance in the fauna and flora of the receiving body
- ◆ **Reduction of natural resources by means** of using inputs and waste generation resulting from the activities.

*The duration of the impact normally occurs during the period of the construction of the plants, and it is mitigated, many times, by environmental compensation processes.

The impacts considered positive in biodiversity are:

- ◆ **Conservation of the riparian forests**, in the collection stage, avoiding soil erosion processes
- ◆ **Discharge of effluents**, in some cases, with better standards than the receiving body itself, which results in an improvement in the quality of the water, thus impacting, positively the local biota;
- ◆ **The domestic effluents treatment** itself, which contributes to the maintenance of the local biota
- ◆ **Correct destination of the waste generated in the cycles of water and wastewater treatment**, including those from expansion construction works of the supply systems of water and sanitary sewer, avoiding soil, air, and water pollution.

Some measures of restoration already adopted by Iguá [304-3] [304-1]

Adopt a Source

In Alta Floresta unit we maintained The Adopt a Source program promoted by The State Prosecution Office (MPE-MT) in a partnership with the Municipality, which aims at promoting the involvement of the public authority, institutions, and citizens, for the recovery of the native vegetation of Permanent Preservation Areas (PPA), of sources, and water courses in degradation situation, as well as preservation of riparian forests in the municipality.

Recovery Plan of Degraded Areas

The Cuiabá and Itapoã operations have a Recovery Plan of Degraded Areas (RPDA), with actions executed in 2021. Other operations which have RPDA, however with forecast actions as from 2022 are Tubarão and Pontes e Lacerda.

5,081 trees have already been planted in actions of recovery of degraded areas.

Sixteen operations of Iguá have installations inserted in protected areas. They all have biodiversity value connected to the existence of drinking water. *

The significant positive and negative impacts resulting from basic sanitation activity are associated to water collection processes, water and wastewater treatment, and discharge of treated wastewater. We analyzed the main threats to biodiversity in order to propose conciliation alternatives between the protection of the environment and the development of the activities. [GRI 304-2] [GRI 102-11]

*The areas of Iguá MT (Alta Floresta, Colíder, Comodoro, Pontes e Lacerda and Canarana), herein presented, were not reported in 2020. From the reported units last year, four of them were discontinued: Sucuri Collection, Parque Cuiabá Collection, Porto Collection and CoopHEMA Collection, all of them in Cuiabá. [GRI 304-1] We did not identify species included in the IUCN Red List and in national conservation lists with habitats in areas affected by Iguá's operations [GRI 304-4]

Environmental protected areas and areas of high biodiversity value [GRI 304-1]

Cuiabá

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE	STATUS	UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE	STATUS
Collection Tijucal WTP	15°36'47,97"S 56°00'42.49"W	In the area	Extractive	0.00005	Freshwater	Asset	Discharge Point São Carlos WWTP	15°35'13,70"S 56°02'45.50"W	Adjacent	Production	0.00002	Freshwater	Active
Collection N. S. Guia	15°21'09.89"S 56°13'33.44"W	In the area	Extractive	0	Freshwater	Asset	Prainha SPS	15°36'56.68"S 56°6'10.90"W	In the area	Production	0.000702	Freshwater	Active
Collection Aguaçu	15°16'31,15"S 56°07'25.80"W	In the area	Extractive	0	Freshwater	Asset	Jardim dos Ipês SPS	15°37'29.17"S 56°0'59.72"W	In the area	Production	0.000316	Freshwater	Active
Collection Sul WTP	15°39'13.40"S 56°4'8.50"W	In the area	Extractive	0.001418	Freshwater	Asset	Maria de Lourdes SPS	15°36'8.53"S 56°2'9.65"W	In the area	Production	0.000205	Freshwater	Active
Collection Coxipó do Ouro	15°27'09.26"S 55°58'52.68"W	In the area	Extractive	0	Freshwater	Asset	Novo Topázio SPS	15°37'15.70"S 56°1'37.29"W	In the area	Production	0.000313	Freshwater	Active
Collection Ribeirão Do Lipa	15°34'37.40"S 56°7'56.60"W	In the area	Extractive	0.0002	Freshwater	Asset	Recanto SPS	15°36'30.86"S 56°2'16.57"W	In the area	Production	0.000734	Freshwater	Active
Discharge Point Dom Aquino WWTP	15°37'7.20"S 56°5'35.90"W	In the area	Production	0.000002	Freshwater	Asset	SPS Tijucal Final	15°37'9.72"S 56°1'0.37"W	In the area	Production	0.000785	Freshwater	Active
Discharge Point Florais WWTP	15°32'29.30"S 56°05'06.00"W	In the area	Production	0.00003	Freshwater	Asset	Coxipó SPS	15°36'13.82"S 56°0'34.41"W	In the area	Production	0.001304	Freshwater	Active
Discharge Point Ilza Picolli WWTP	15°32'55,80"S 56°01'39.40"W	Adjacent	Production	0.00003	Freshwater	Asset	Rio Cuiabá SPS	15°36'35.56"S 56°0'55.97"W	Adjacent	Production	0.003064	Freshwater	Active
Discharge Point Tijucal WWTP	15°37'27,90"S 56°01'00,40"W	In the area	Production	0.00003	Freshwater	Asset	Santa Terezinha RAP (Aboveground Storage Tank)	15°39'09.40"S 56°01'04.10"W	In the area	Production	0.005605	Freshwater	Active
Discharge Point Lagoa Encantada WWTP	15°34'20,40"S 56°02'15.30"W	Adjacent	Production	0.000015	Freshwater	Asset	Tijucal Collection System	15°37'29.13"S 56°0'59.81"W	In the area	Production	0.000758	Freshwater	Active
Discharge Point ETE Morada do Ouro	15°34'27,20"S 56°03'01,70"W	In the area	Production	0.00003	Freshwater	Asset	São João Del Rey Collection System	15°36'18.40"S 56°00'34.60"W	In the area	Production	0.0014058	Freshwater	Active
							Novo Milenium Collection System	15°36'00.36"S 55°59'57.77"W	In the area	Production	0.000986	Freshwater	Active

Andradina

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Discharge Pereira Jordão WWTP	458389 E 7686001 N	In the area	Production	0.0000175	Freshwater
Discharge São Pedro I WWTP	464012 E 7690014 N	In the area	Production	0.0000151	Freshwater
Discharge São Pedro II WWTP	464004 E 7690049 N	In the area	Production	0.0000149	Freshwater
Discharge Saudade WWTP	464028 E 7692069 N	In the area	Production	0.0000145	Freshwater

Palestina (ESAP)

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Discharge Duplo Céu WWTP	650577 E 7760079 N	In the area	Production	0.0000114	Freshwater
Discharge Piau WWTP	668019 E 7746096 N	In the area	Production	0.0000112	Freshwater

Mirassol (Sanessol)

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Collection	648035 E 7697096 N	In the area	Extractive	0.00396	Freshwater
Discharge Piedade WWTP	660008 E 7694097 N	In the area	Production	0.0000171	Freshwater
Discharge Fartura WWTP	653843 E 7694437 N	In the area	Production	0.0000116	Freshwater
Discharge Fundão WWTP	655096 E 7700015 N	In the area	Production	0.0000121	Freshwater

Paranaguá

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Collection Ribeirão	7162240 N 740175 E	In the area	Extractive	0.002035	Freshwater
Collection Santa Cruz	7164976 N 736257 E	In the area	Extractive	0.000512	Freshwater
Collection Miranda	7164813 N 737129 E	In the area	Extractive	0.01193	Freshwater
Collection Cachoeira do Athanásio + Alexandra WWTP	7171012 N 734313 E	In the area	Production and Extractive	0.00393599	Freshwater
Collection Well 01 – Alexandra	7171275 N 734651 E	Adjacent	Extractive	0.000049	Freshwater
Collection Aroeira – Encantadas	7168529 N 766422 E	In the area	Extractive	0.00016465	Freshwater
Bento Alves – Encantadas Collection	7169457 N 770025 E	In the area	Extractive	0.000075	Freshwater
Well 1 – Encantadas	7168821 N 766428 E	Adjacent	Extractive	0.000024	Freshwater
Well 2 – Encantadas	7168468 N 766412 E	In the area	Extractive	0.000024	Freshwater

Castilho

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Discharge Bairro 17 WWTP	4456620 E 7694134 N	In the area	Production	0.0000115	Freshwater
Discharge Laranjeiras WWTP	448614 E 7688620 N	In the area	Production	0.0000117	Freshwater

Paranaguá (continues)

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Well 3 – Encantadas	7168772 N 766434 E	In the area	Extractive	0.000024	Freshwater
Collection Bento Alves - Brasília	7170199 N 770177 E	In the area	Extractive	0.0001	Freshwater
Well 2 - Brasília	7168296 N 766387 E	In the area	Extractive	0.000024	Freshwater
Well 3 - Brasília	7168424 N 766389 E	In the area	Extractive	0.000024	Freshwater
Well 4 - Brasília	7168549 N 766392 E	In the area	Extractive	0.000024	Freshwater
Well 5 - Brasília	7168704 N 766452 E	In the area	Extractive	0.000024	Freshwater
Well 6 - Brasília	7168411 N 766387 E	In the area	Extractive	0.000024	Freshwater
Discharge Cominense (outfall)	7169505 N 746035 E	In the area	Production	0.000050	Freshwater
Discharge Emboguaçu (outfall)	7174504 N 746324 E	In the area	Production	0.000050	Freshwater
Discharge Costeira (Canal do Chumbo)	7176081 N 751086 E	In the area	Production	0	Lead Channel (Marine)
Discharge Samambaia (outfall)	7171304 N 744908 E	In the area	Production	0	Freshwater
Discharge Valadares (outfall + WWTP)	7174016 N 750445 E	In the area	Production	0.00211051	Freshwater

Itapoá

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Collection Saí Mirim	26°1.5'6S E 48°37'48.07"O	In the area	Extractive	0.00111009	Freshwater

Atibaia

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Estoril WWTP	7443491 N 339702 E	Covering parts of the area	Production	0.02634	Freshwater
Caetetuba WWTP	7442992 N 337623 E	Adjacent	Production	0.025	Freshwater
Discharge Caetetuba WWTP	7443695 N 337916 E	In the area	Production	0	Freshwater
Alvinópolis II (IIB) SPS	7442085 N 338450 E	In the area	Production	0.0001715	Freshwater
Coqueiros SPS	7444140 N 341668 E	Adjacent	Production	0.00005	Freshwater
Pinheiros SPS	7443550 N 344059 E	In the area	Production	0.00012	Freshwater
Pouso SPS	7439295 N 342013 E	In the area	Production	0.00015	Freshwater
Refugio SPS	7438382 N 341659 E	In the area	Production	0.000251	Freshwater

Guaratinguetá

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Pedrinhas WWTP	7482619 N 463522 E	In the area	Production	0.00774174	Freshwater
Discharge Pedrinhas WWTP	7482757 N 463878 E	In the area	Production	-	Freshwater
Campo do Galvão WWTP	7477647 N 479415 E	In the area	Production	0.00276	Freshwater
Discharge Campo do Galvão WWTP	7477694 N 479395 E	In the area	Production	-	Freshwater
Vila Bela WWTP	7481459 N 484569 E	Covering parts of the area	Production	0.02354927	Freshwater
Discharge Vila Bela WWTP	7481555 N 484557 E	In the area	Production	-	Freshwater
Pedregulho WWTP	7477750 N 478287 E	Covering parts of the area	Production	0.096	Freshwater
Discharge Pedregulho WWTP	7477642 N 478461 E	In the area	Production	-	Freshwater
Jardim do Vale SPS	7479633 N 481480 E	Covering parts of the area	Production	-	Freshwater
Retiro SPS	7479942 N 474721 E	In the area	Production	0.00072	Freshwater
Centro SPS	7477142 N 480383 E	In the area	Production	-	Freshwater
Santa Luzia WWTP	7477338 N 475246 E	Adjacent	Production	-	Freshwater
Rony SPS	7477976 N 478271 E	In the area	Production	-	Freshwater
Jardim do Vale 2 SPS	7479618 N 481468 E	Covering parts of the area	Production	-	Freshwater

Piquete

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Piquete WTP	7502394 N 478392 E	Covering parts of the area	Production	0.0120741	Freshwater
Santa Isabel Tank	7498873 N 482988 E	In the area	Production	-	Freshwater
Rui Barbosa SPS	7499178 N 481375 E	In the area	Production	0.00003	Freshwater

Tubarão

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Collection Rio Tubarão	6849135 S 698461 E	In the area	Extractive	0.01497	Freshwater
Tubarão WWTP	6844783 S 697811 E	In the area	Production	0.0000215	Freshwater

Alta Floresta

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Collection Taxidermista I	9°53'24.13"S 56° 7'9.90"O	In the area	Extractive	-	Freshwater
Collection Taxidermista II	9°53'1.56"S 56° 8'47.37"O	In the area	Extractive	-	Freshwater
Alta Floresta WWTP	9°51'12.36"S 56° 6'2.19"O	In the area	Production	-	Freshwater

Canarana

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Surface Water Collection Tanguro	13°29'40.02"S 52°16'27.04"O	In the area	Extractive	-	Freshwater

Comodoro

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Surface Water Collection Cascalheira	13°39'28.37"S 59°46'24.67"O	In the area	Extractive	-	Freshwater
Comodoro WTP	13°39'20.06"S 59°46'35.57"O	Adjacent	Production	-	Freshwater

Colíder

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Carapá Surface Water Harvesting	10°49'45.98"S 55°28'19.34"O	In the area	Extractive	-	Freshwater
Esperança Surface Water Harvesting	10°49'29.03"S 55°28'35.17"O	In the area	Extractive	-	Freshwater
Colíder WWTP	10°46'50.34"S 55°28'4.99"O	Adjacent	Production	-	Freshwater
Costa e Silva sps	10°48'3.80"S 55°27'4.74"O	Adjacent	-	-	Freshwater

Pontes e Lacerda

UNIT	GEOGRAPHIC LOCATION	POSITION -PROTECTED AREA	TYPE OF OPERATION	SIZE (km ²)	BIODIVERSITY VALUE
Surface Water Collection Guaporé	15°12'56.66"S 59°19'13.15"O	In the area	Extractive	-	Freshwater
Pontes e Lacerda WWTP	15°13'15.98"S 59°20'6.59"O	Adjacent	Production	-	Freshwater
SPS 03	15°13'25.03"S 59°19'46.89"O	Adjacent	-	-	Freshwater

Energy

Iguá permanently seeks energy efficiency in the operations, controlling and monitoring the consumption of energy of the facilities by means of the OpWise Energia tool. [GRI 302-1]

Total energy consumption in the organization

Energy consumption is reported based on information received by the electricity utility companies. [SASB IF-WU-130a.1] [GRI 302-1]

	2019	2020	2021
kWh	98,133,700	147,821,796	146,981,110
GJ	353,281	532,159	529,132

* For the consumption of renewable sources, consider the following as premises: (i) Free market incentivized energy; (ii) Distributed Generation and (iii) 84% of renewable energy of the Brazilian Power Grid by means of the source https://www.epe.gov.br/sites-pt/publicacoes-dados-abertos/publicacoes/PublicacoesArquivos/publicacao-601/topico-588/BEN_S%C3%ADntese_2021_PT.pdf (page 39)

** For the calculation of the total energy consumption in the organization, all the operations were considered, except the Rio de Janeiro.

Detailed view energy consumption

	RENEWABLE SOURCES (kWh)	RENEWABLE SOURCES (GJ)	NON-RENEWABLE SOURCES (kWh)	NON-RENEWABLE SOURCES (GJ)	TOTAL ENERGY CONSUMPTION (kWh)	TOTAL ENERGY CONSUMPTION (GJ)	AVERAGE CONSUMPTION PER UNIT IN kWh (TOTAL CONSUMPTION/ NO. OF OPERATING UNITS)
2019	82,283,198	296,220	15,850,502	57,062	98,133,700	353,281	5,451,872
2020	79,785,773	287,229	68,036,023	244,930	147,821,796	532,158	8,212,322
2021	128,932,471	464,157	18,048,639	64,975	146,981,110	529,132	8,165,617

*For the conversion between kWh and GJ the following premise was used: 1 kWh = 0.0036 GJ * Energy consumption outside the organization was not identified that was relevant for the report. [GRI 302-2] *Renewable energy consumption corresponded to 88% in 2021, considering the Free Market and Distributed Generation agreements in force, in addition to the Brazilian power grid, present in the National Energy Balance (BEN).

Energy consumption reduction [GRI 302-4]

During 2021, Iguá opened new facilities and expanded systems to increase water supply and wastewater collection, as well as the quality of the treatment processes. However, by means of energy efficiency actions, it was possible to reduce the consumption in 3,027 GJ in relation to the prior year.

Energy intensity [GRI 302-3] [GRI 302-5]

In the energy intensity calculation, the volumes of water production and collected wastewater received from the operations were considered.

TYPE	2018	2019	2020	2021
Water (kWh/m³)	0.60	0.62	0.61	0.60
Wastewater (kWh/m³)	0.25	0.23	0.25	0.27

*Agreste Saneamento, water PPP, was not considered in the energy intensity calculation, because the operation does not manage the consumption or the electricity bill of the units.

*There was reduction in energy requirement for treated water.

*There was no reduction in the energy requirement for collected wastewater.

*For the calculation of the indicator, the Rio de Janeiro, Agreste, and SPAT operations were not considered.

*For the calculation of the energy intensity in relation to water, Guaratinguetá and Atibaia operations were not considered, once Iguá is not responsible for the water supply system.

*For the energy intensity calculation in relation to wastewater, Comodoro, SPAT, and Agreste operations were not considered, once Iguá is not responsible for the sanitary sewer system, and

*For the energy intensity calculation in relation to wastewater, Itapoá, Canarana operations, which do not have energy consumption related to the sanitary sewer system, were not considered.

Water and Wastewater

We understand the risks and impact which may be generated in our activity. We recognize that failures related to water and effluents treatment can have direct impacts in the consumer's health and in the ecosystem as a whole*. That is why, we are committed to mitigating possible damage to the community and the environment and we constantly monitor the water and treated wastewater quality indexes in all the operations.

[GRI 416-1] [GRI 413-2] [GRI 102-11]

For this purpose, the operations carry out analysis of the effluents and the receiving bodies, ensuring that the discharge standards are met, according to set forth parameters.

[GRI 303-2]

The minimum standards for monitoring the quality indexes are always determined by the environmental agencies of each State **[GRI 303-2]**. They can vary according to the environmental agency. 396 non-complying parameters were identified in treated effluents analysis. **[SASB IF-WU-140B.1]**. The reported non-compliances, did not necessarily result in notifications, fines or notices of violation by the qualified environmental agencies.

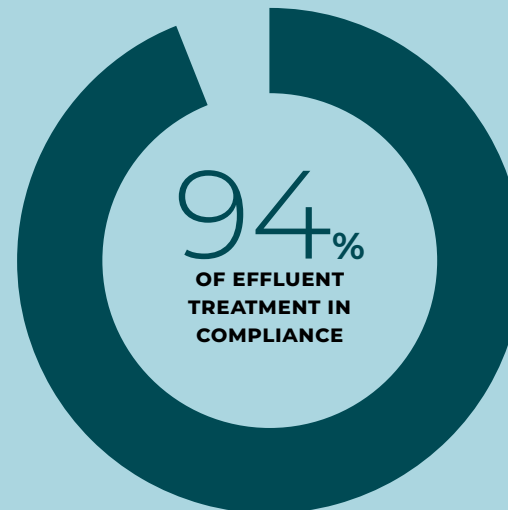
[GRI 416-2]

The company did not record non-compliance events in relation to impacts in the health and safety caused by products or services and no event of violation regarding drinking water causing health problems.

[SASB IF-WU-250a.1] [GRI 416-2]

*Water-related impacts which can be generated by our operation are: water loss of, risk of contamination due to failure in the treatment (lack or excess of chemical product dosage) contamination of groundwater or drinking water, leaks from wastewater treatment plants and pumping stations, and soil contamination. **[GRI 303-1]**

Iguá performs monitoring of pollutants in the water, according to criteria set forth by Rule CM/MS No. 888/2021, however, it does not have strategy or specific program for monitoring these pollutants, which are not subject to regulation. **[SASB IF-WU-250a.2]**



In relation to water availability and environmental preservation we prepare Water Security Plans (wsp) for the company's supply operations. The plans portray the availability, management, and environmental conditions in 2021 of the explored water sources, in addition to identifying and quantifying potential risks of natural, anthropic, and operating origin. **[SASB IF-WU-440a.3]**

Treated Water

	2019	2020	2021
VOLUME OF TREATED WATER	171,863	160,932	163,746

* Measurement in megaliters. *In 2021, Iguá prepared Water Security Plans (wsp) for all the sources it operates, establishing Water Security Index (wsi) for each operation/municipality. Based on studies and on the wsi, there was no water collected in municipalities with water stress in 2021.

[SASB: IF-WU-440a.1]

Water consumption [GRI 303-5]

	2020	2021
MEASUREMENT IN MEGALITERS	72,327	72,934

*Measurement in megaliters *Rio de Janeiro, Agreste, and SPAT operations were not considered for reporting the indicator. *Atibaia and Guaratinguetá operations, only refer to sanitary sewer. Consequently, there is no water consumption data to be reported.

Type of agreement water connections

[SASB IF-WU-000.A] [SASB IF-WU-000.C] [SASB IF-WU-240a.1]

TYPE OF AGREEMENT	WATER CONNECTIONS	VOLUME OF WATER DELIVERED (m ³)	AVERAGE CONSUMPTION PER AGREEMENT (m ³)	AVERAGE RATE (BRL/m ³)
Residential	352,727	61,874,516	175.42	4.19
Commercial	27,605	6,189,758	224.23	7.58
Industrial	1,435	403,318	281.06	15.19
Public	2,636	2,433,624	923.23	7.13

*Residential consumers' average utility bill for water supply service is BRL 133.55 per ccf (centum cubic feet) or 28,316.8 liters [SASB IF-WU-240a.2] 1. For total water volume delivered, data of Agreste and SPAT operations were not considered. 2. Atibaia and Guaratinguetá operations refer only to sanitary sewer, consequently, the operations do not contribute to the indicator. 3. Agreste and SPAT operations were not considered in the calculation of the supply average tariff.

Water loss

Reduction of 4.2 pp in the water loss index in the revenue in relation to 2020.

Reduction of 3.1 pp in the water loss index in the distribution in relation to 2020.

	2019	2020	2021
Water volume invoiced (ANF) %	39,7	39,7	35,5
Distribution losses (ANC) %	49,5	49,1	46,0

* In 2021, the non-invoiced water volume was 76,606 thousand m³. [SASB IF-WU-140a.2] *The methodology used for the calculation of the volume of losses: Losses (m³) = Produced volume (m³) - Invoiced volume (m³)

Water economies

The invoiced volume of water reached 87.1 million cubic meters, mainly in view of the volume increase in Cuiabá and Tubarão.

YEAR	WATER ECONOMIES (1,000,000 m ³)
2019	81.2
2020	85.7
2021	87.1

Water economies

YEAR	WATER ECONOMIES (THOUSAND)
2019	391.3
2020	491.0
2021	503.7

* Increase resulting mainly from Cuiabá, Paranaguá, and Tubarão growth of the economies.

Water disposal

[GRI 303-4] [SASB IF-WU-000.D]

COLLECTED WASTEWATER	TREATED WASTEWATER
68.456	56.073

*100% of the treated effluent is discharged into freshwater and surface water. *Measurement in megaliters. *There was no discharge of water in municipalities with water stress. *153 megaliters of treated effluents per day; the reported value refers to the daily average, calculated based on the annual estimate of treated wastewater volume. *Cuiabá operation has a combined wastewater collection and treatment system, receiving sanitary sewage and stormwater. *The volume of the treated wastewater is calculated by means of estimate, based on the water volume using micro-measurement. *Agreste, SPAT and Comodoro operations data was not reported, once Iguá is not responsible for the sanitary sewer system. *Canarana, Itapoá and Piquete operations do not have sanitary sewer treatment and consequently, do not contribute to the indicator. *Rio de Janeiro operation data was not reported.

Wastewater connections per type of agreement

[SASB IF-WU-000.A]

Between July and December 2021 27 overflow occurrences were recorded.*

[SASB IF-WU-450a.2]

TYPE OF AGREEMENT	WASTEWATER CONNECTIONS	AVERAGE RATE (BRL/m ³)
Residential	199,234	3.54
Commercial	14,662	7.05
Industrial	465	9.72
Public	1,319	7.57

The indicator monitoring began in July 2021 *There is no measurement of the sanitary sewer volume in overflow occurrences neither regarding the recovered volume. *The leakage control in the Wastewater Treatment Plants, Sewage Pumping Stations and Manholes, with potential impact in the receiving body.

Wastewater quality index and treatment

2018	2019	2020	2021
56%	73%	86,4%	89,6%

Wastewater volume invoiced

YEAR	WASTEWATER VOLUME (1.000.000 m ³)
2019	48.7
2020	54.3
2021	58.7

* Increase resulting mainly from Cuiabá, Paranaguá, Sanessol, and Atibaia.

Wastewater economies

YEAR	WASTEWATER ECONOMIES (THOUSAND)
2019	308.9
2020	327.7
2021	357.9

* The main operations responsible for the increase in 2021 were Cuiabá, Paranaguá, Sanessol, and Atibaia operations.

Network extension [SASB IF-WU-000.E]

WATER	WASTEWATER
5,985km	4,082km

Number of hours for repairs/interventions

Reduction of 65% in the time spent for repairs in the water distribution networks and of 54% in the time spent for repairs in the wastewater collection networks

TYPE OF NETWORK	TIME SPENT (h) 2020	TIME SPENT (h) 2021
Water distribution	21.62	7.66
Wastewater collection	24.75	11.33

Non-planned interruption of services

[SASB IF-WU-450a.3]

	SHORT DURATION	LONG DURATION	TOTAL
Qty of services	950	401	1,351
Total time (h)	4,605.67	24,912.09	29,517.76
Average time (h)	4.85	62.12	21.85

*Monitoring performed only in Cuiabá and Paranaguá. The operations do not control the number of people impacted by the interventions, but this is a monitoring forecast to be implemented in 2022. *We consider short duration interruptions the ones that have less than 12 hours of duration as from the notice date and time and long duration the ones that have over 12 hours of duration.

Iguá monitors maintenance of its distribution networks on a weekly basis and in the past two years it has presented great progress in the reduction of intervention time for the performance of these services. [SASB IF-WU-140a.1]

Greenhouse Gases

The GHG emission inventory has been done since 2019 according to the GHG Protocol methodology. The considered scopes are as follows:

- ◆ **Scope 1:** emissions that are Iguá's direct responsibility.
- ◆ **Scope 2:** emission per energy consumed for Iguá's operations.
- ◆ **Scope 3:** emissions from sources over which the company has indirect responsibility.

* We do not consider, in the records, emissions by third parties, whose control is not under the company's management. In 2021 only emissions from treated wastewater, in the effluent category, were recorded. In 2020 the wastewater volumes collected from Piquete were also recorded. *Small size equipment was not included in the category stationary combustion.

Greenhouse Gases emitted

[GRI 305-1] [GRI 305-2] [GRI 305-3]

The 2021 inventory identified that the operations were responsible for emitting the following gases:

EMISSIONS	SCOPE 1	SCOPE 2	SCOPE 3
CO ₂ (t)	3,192.825	18,746.907	135.978
CH ₄ (t)	46,506.824	0	1,018.416
N ₂ O (t)	7,758.670	0	1.060
HFCs (t)	112.238	0	0
HFC-32	19.752	0	0
HFC-125	92.486	0	0

The hydrofluorocarbons (HFCs) are: HFC-32: 19.752 and HFC-125: 92.486. [GRI 305-6] Sulphur oxides (SO_x) and other significant atmospheric emissions were not emitted. The total nitrous oxide (N₂O) emitted was 7,759.730 (t). [GRI 305-7]

Greenhouse gases emissions in equivalent terms of quantity of carbon dioxide (CO₂) and biogenic CO₂

EMISSIONS	SCOPE 1	SCOPE 2	SCOPE 3
CO ₂ e (t)	57,571	18,747	1,156
Biogenic CO ₂ emissions	2,177	0	183
TOTAL EMISSIONS	59,748	18,747	1,339

* A big part of the emissions, in the company's operations, is directly related to effluents treatment, which is responsible for the biggest part of the produced methane. In 2021 over 67% of the emissions originated from this process.

Evolution of GHG emissions

[GRI 305-1] [GRI 305-2] [GRI 305-3]

	2019	2020	2021
Scope 1 (t)	48,417.11	58,624.66	59,748.13
Scope 2 (t)	7,771.32	11,117.12	18,746.91
Scope 3 (t)	970.38	1,786.95	1,338.84
Emissões GEE - Total (t)	57,158.80	71,528.73	79,833.88

Emission intensity per type of activity [GRI 305-4]

Emission intensity expresses GHG quantity per activity unit. The units defined were the volumes of produced water and of treated wastewater

2019	2020	2021
0.27 t/thousand m ³	0.32 t/thousand m ³	0.35 t/thousand m ³

* There was an increase in the company's total emissions, in a way that the intensity in 2020 was 72.5% higher in water treatment and 34% higher in effluents treatment.



HUMAN CAPITAL

Talking of our people is essential for understanding the development of the organization. Our employees have protagonist roles in the transformation of sanitation in Brazil and, understanding the value of human relations is part of the commitment to contribute to sustainable development.

3,617*
generated
jobs

* Sum of direct and indirect jobs, including apprentices and trainees

We ended
the year
2021 with:

2,031
DIRECT EMPLOYEES

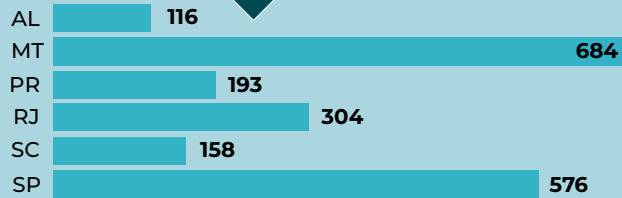
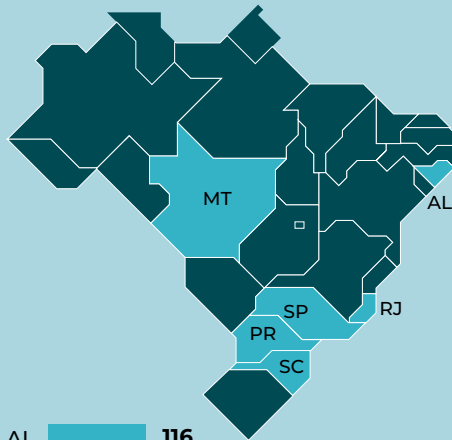
15
DIRECTORS

115
APPRENTICES
AND TRAINEES

1,456
OUTSOURCED
EMPLOYEES

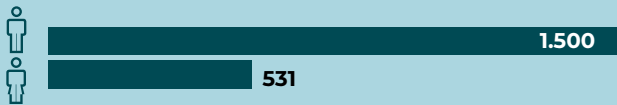
Distribution per state [GRI 102-8]*

TOTAL 2.031



Distribution per age group [GRI 102-8]*

TOTAL 2.031



Distribution per state [GRI 102-8]*

TOTAL 2.031



* These values refer to permanent, full-time employees and do not include information on apprentices, trainees, board and committee members.

Maternity and paternity leave [GRI 401-3]

GENDER	EMPLOYEES Who GOT A LEAVE	RETURN-TO-WORK RATE ¹	RETENTION RATE ²
Men	33	100%	88%
Women	15	53%	40%
TOTAL	48	85%	73%

1. We consider employees who got a maternity/paternity leave, the employees who got the leave from September 2020 and remained in the leave status in the year 2021, returning after a period of 120 or 180 days, considering female gender employees.
2. The total number of employees with right to maternity/paternity leave considered employees in termination status during the year of 2021 and employees in Rio de Janeiro unit, which will begin operation in 2022.
3. For the indicator calculation, apprentices were regarded.
4. For the retention rate, we considered employees who got a leave between September 2020 and December 2021, returning to work and continued working until 31/Dec/2021.
5. In the calculation of the return rate and retention rate for women, the women employees who got a leave in 2021 and will return in 2022 were considered.

Labor turnover [GRI 401-1]

812

TOTAL NEW ADMISSIONS

363

TOTAL TERMINATIONS

28.9

LABOR TURNOVER (%)

71.1

RETENTION RATE (%)

Labor Turnover per region [GRI 401-1]

STATE	ADMISSIONS	TERMINATIONS	TURNOVER (%)	RETENTION (%)
AL	22	18	17.2	82.8
MT	206	144	25.6	74.4
PR	41	36	19.9	80.1
RJ	296	7	49.8	50.2
SC	51	47	31.0	69.0
SP	196	111	26.6	73.4

Turnover per gender [GRI 401-1]

GENDER	ADMISSIONS	TERMINATIONS	TURNOVER (%)
Men	540	273	27.1
Women	272	90	34.1
TOTAL	812	363	28.9

Turnover per age group [GRI 401-1]

AGE GROUP	ADMISSIONS	TERMINATIONS	TURNOVER (%)
Below 30	323	110	38.3
30 to 50 anos	460	227	25.9
Above 50 years old	29	26	19.4
TOTAL	812	363	28.9

1.The turnover rate considers new admissions and terminations. 2. Turnover rate formula: $\text{turnover}(\%) = \frac{\text{Total Terminations} + \text{Total Admissions}}{2} / \text{Total Headcount} * 100$ 3. For indicator calculation, third parties, apprentices, trainees, board and committee members were not taken into account.

Indirect employment [GRI 102-8]

Iguá also contributes to generating 1,456 indirect jobs in several areas, like civil construction, conservation and cleaning, specialized technical consulting, technology, transport, and equipment operation.

Distribution per state:

STATE	OUTSOURCED EMPLOYEES
AL	50
MT	656
PR	97
SC	161
SP	492
TOTAL	1,456

Benefits [GRI 401-2]*

- ◆ Life Insurance;
- ◆ Maternity/Paternity Leave Extension (Except for Tubarão);
- ◆ Food or Meal Voucher;
- ◆ 100% of the employees with health and dental insurance plans

*There are no pension plans offered to the employees [GRI 201-3]

*Food basket is a benefit offered in Itapoã and Paranaguá

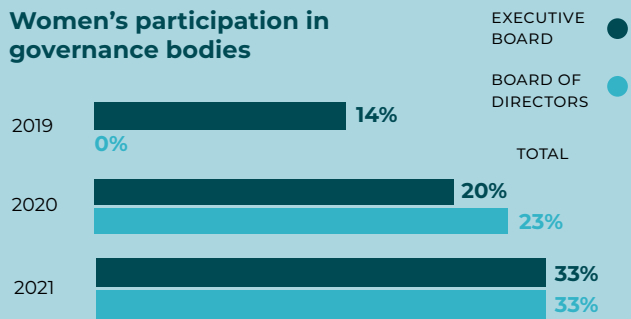
*There are no non-permanent or half-time employees at Iguá, consequently, the mentioned benefits apply to full time employees.

Diversity

Iguá seeks construction of strong and diverse teams in different positions in the company. With the purpose of guaranteeing equity, it is necessary to create a more plural and inclusive environment.

Gender Diversity [405-1]

Women's participation in governance bodies

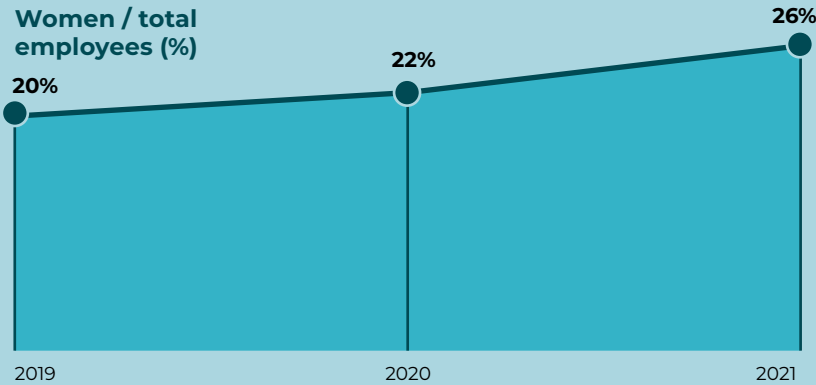


Women's participation per functional classification

Functional Classification	2019		2020		2021	
	Men	Women	Men	Women	Men	Women
OPERATION	84%	16%	83%	17%	82%	18%
TECHNICAL	58%	42%	59%	41%	51%	49%
MANAGEMENT	75%	25%	70%	30%	70%	30%
SENIOR MANAGEMENT	80%	20%	50%	50%	68%	32%
TOTAL	80%	20%	78%	22%	74%	26%

For indicator calculation, third parties, apprentices, trainees, board and committee members were not taken into account.

In the general structure, we increased the proportion of women in the organization:

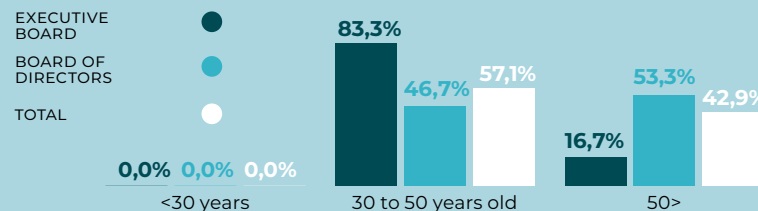


FUNCTIONAL CLASSIFICATION	SALARY AVERAGE 2020		SALARY AVERAGE 2021	
	Men	Women	Men	Women
Operation	BRL1,688.08	BRL1,935.34	BRL1,781.00	BRL1,911.00
Technical	BRL5,568.39	BRL4,614.33	BRL5,686.00	BRL4,849.00
Management	BRL13,255.27	BRL13,668.02	BRL14,474.00	BRL13,847.00
Senior Management	BRL31,277.33	BRL24,200.00	BRL44,185.00	BRL34,318.00

Women in operational positions receive, in average, 7% more than men in the same category position. In other categories, men's salary is higher. The biggest salary difference is in senior management positions, in which women's salary corresponds to around 78% of men's salary. For Technical and Management categories this proportion is 85% and 96% respectively. [GRI 405-2]

*For indicator calculation, third parties, apprentices, trainees, board and committee members were not taken into account.

Generational diversity



Age average per functional classification

FUNCTIONAL CLASSIFICATION	AVERAGE AGE GROUP
Operation	35 years old
Technical	35 years old
Management	38 years old
Senior Management	42 years old

Ethnic-racial diversity

In compliance with our strategy, Iguá encourages the application of black and brown ethnicity in the selective processes. Currently the percentage of black and brown employees in our organization is 41%. We are working to increase this percentage, adopting criteria of preference in our selection, and hiring policies.

Persons with Disabilities (PwD)

The Paranaguá, Cuiabá, Agreste and Tubarão operations have legal requirement to comply with minimum percentage of PwD (Person with Disability), in view of the number of employees. In these operations, the presence of PwD represents 2% of the total number of employees.

Iguá received information of discrimination incidents in 2021. The due measures have been taken and the employee was dismissed from the Company. [GRI 406-1]

Employee recognition

Iguá daily works to transform sanitation in Brazil, and our employees are an essential part of this change. Complying with its purpose requires that the company dedicates itself to maintaining and seeking talents aligned with the innovation DNA and driven by their potential to make a noticeable difference.

Remuneration [GRI 102-35] [GRI 102-36] [GRI 102-37]

Retaining talents is an effort of constantly motivating, appreciating, and recognizing employees. Iguá has a Remuneration Policy for Managers, which can be consulted in our website and reiterates our commitment to transparency and meritocracy.

The remuneration area is responsible for analyzing competitiveness of the total remuneration package by means of data from the competition market, obtained from salary survey with consulting firms.

FUNCTIONAL CLASSIFICATION	AVERAGE WAGE 2020	AVERAGE WAGE IN 2021
Operation	BRL1,729.90	BRL1,804.00
Technical	BRL5,171.15	BRL5,275.00
Management	BRL13,379.09	BRL14,287.00
Senior Management	BRL27,738.67	BRL40,993.00

There is no structured policy for participation of stakeholders in determining remuneration policies. [GRI 102-37] 98% of the employees are protected by collective bargaining agreements; 2% refer to individual agreements. [GRI 102-41]

Values reported in the table do not contemplate apprentices, trainees, board, and committee members.

Training and instruction

[GRI 404-1] [GRI 404-2]

Focusing on the creation of value for employees in the long term, in 2021 Iguá created its online training platform, the **H2on**, with several technical and behavioral development trails:

- ◆ **Self-development**
- ◆ **Sewer Trail**
- ◆ **Compliance Trail**
- ◆ **Innovation Trail**
- ◆ **Macro measurement**
- ◆ **Installation and Maintenance of Wastewater Networks**

In addition to the trainings made available in the H2ON platform, Iguá also offered other trainings, on-site or online:

- ◆ **LDP (Leadership Development Program):** with 5 modules of instruction with different themes, offered to Coordinators, Supervisors and Superintendents, the program had over 150 participants, who participated presenting an average of 95% attendance in the modules.
- ◆ Managers and Officers participated in a **Development Program**, with assessments, feedbacks, and construction of IDP (Individual Development Plan).
- ◆ **Trainings in occupational health and safety.**



Selective process

Our selective processes start at the disclosure of 100% of the vacancies on our page "work with us" with the support of LinkedIn and Indeed. The process is performed through interviews with the attraction and selection team and with internal leaderships.

Performance assessment [GRI 404-3]

Iguá values meritocracy and uses a Performance Assessment tool, enabling the recognition of effort and of people's differentiated skills that generate results for the company. We give our employees opportunities for personal and professional evolution in favor of inner balance and of the development of teams.

In 2021, **99.7% of the employees with at least 90 days of work in the year** were eligible to the Performance Assessment process and had their goals and behaviors assessed by their managers.*

*In the performance assessment the employees from Tubarão Saneamento were not contemplated, however the Rio de Janeiro operation was included.

Employee recognition

Manda Bem is a program that encourages and acknowledges new ideas and solutions developed by our employees, which have been successfully implemented in Iguá's operations. They are daily actions that when applied to administrative and operating activities of the company have result in optimization of costs, energy efficiency, conscious consumption, and sustainability.

Occupational Health and Safety

Iguá recognizes the importance of occupational health and safety management in a committed and efficient manner. We know about the necessity to improve processes and procedures that reduce risks of impacts in our employees' lives.

As a result of this concern, we have no deaths resulting from occupational work-related injuries or work-related ill health, and absence of work-related ill health which demand compulsory communication for employees or third parties. [GRI 403-9] [GRI 403-10]

	2020		2021	
	NUMBER	INDEX	NUMBER	INDEX
WORK-RELATED INJURIES				
Deaths resulting from work-related injury	0	0	0	0
Work-related injuries with serious consequence (except deaths)	0	0	0	0
Work-related injuries with compulsory communication	51	8.4	55**	6.9

* The total index in 2021 (Attendance Rate) contemplates own and third parties' injuries, and it is calculated according to what Standard ABNT NBR 14280 sets forth, that is, based on 1,000,000 hours worked. *The total number of injuries, both in 2020 and in 2021, envisages injuries with and without leave, of own or third parties' employees. The injuries in commuting, traffic and material damage were not contemplated. *In 2021 4,156,964.40 hours worked were recorded for own employees and 3,855,650.24 hours worked for third parties. ** Out of the total injuries recorded in 2021, 45 were with own employees and 10 with third parties.

Occupational health and safety policies [GRI 403-1]

Iguá works to make its occupational health and safety management a benchmark in the sanitation sector. In 2021, the company reviewed and implemented policies, procedures and tools aligned with good market practices and with the set of standards from ISO 45001 (Occupational Health and Safety Assessment Series)

SPAT unit has the following certifications:

- ◆ ISO 45001
- ◆ ISO 14001
- ◆ ISO 9001*

* Certification in the most recent version, of 2015.

The occupational health and safety management system is based on Brazilian legal requirements and rules.

Occupational health [GRI 403-3]

In 2021, Iguá maintained the hired consulting firm to manage the occupational health of the group, as a reflection of its constant concern in continuously improving its management system*

* For the Cuiabá operation, the PPRA (Environmental Risk Prevention Program) was prepared by a physician hired by Iguá.

100% of our employees are assisted by the occupational health system [403-8]

Risk map

[GRI 403-2] [GRI 403-3] [GRI 403-4] [GRI 403-7]

Control Program Occupational Health Physician (PCMSO):

Helps in the identification and mitigation of risks associated to the activities, establishing what exams and monitoring must be performed to ensure the employee's health and integrity.

Environmental Risk Prevention Programs (PPRA):

The monitored risks were determined by means of qualitative analyses (physical, biological, ergonomic, chemical and injury) and quantitative, including those related to activities subject to hazard.

Daily Safe Dialog (DDS):

Daily communication of occupational health and safety themes is performed by means of DDS and specific company campaigns addressed to the employee's health.

Preliminary Risk Analysis (PRA)*

On a daily basis the operating teams assess risks associated to the activities to be performed. From this analysis, necessary protection measures are taken for the mitigation of injuries before the beginning of the activities. In the preparation of the PRA a necessity of improvement in processes and procedures can also emerge.

*The analyses can be performed by means of an app..



Occupational safety field inspections:

In 2021 over 10,920 work field inspections were executed using the app. The inspections make it possible that deviations be identified, and mitigating actions be implemented to minimize risks in the activities.

Actions to promote health and safety [GRI 403-6]

Internal Week for the Prevention of Work-Related Injuries (SIPAT):

Aims to offer employees information on health and wellness, the importance of having a healthy and safe life. The compulsory themes addressed in the SIPAT are:

- ◆ **Fighting Alcohol Addiction**
- ◆ **Fighting Tobacco Addiction**
- ◆ **Suicide Prevention**
- ◆ **Traffic Accident Prevention**
- ◆ **STDS** (Sexually Transmitted Diseases) Prevention

Wellness Program:

Iguá has a Wellness Program, presenting actions addressed to health and wellness, encompassing all the group's work force, such as:

- ◆ **Labor gymnastics**
- ◆ **Wellness Week**
- ◆ **Climate Survey**
- ◆ **Incentive to practice physical activity**
- ◆ **Maintenance of healthy habits incentive campaigns**

Health campaigns:

Iguá also performs health and safety campaigns, such as:

- ◆ **Breast Cancer Prevention** (pink October)
- ◆ **Prostate cancer prevention** (blue November)
- ◆ **Road traffic safety** (yellow May)
- ◆ **Actions addressed to mental health and fighting suicide** (yellow September)

Trainings in health and safety [GRI 403-5]

During the year, the employees received trainings in occupational health and safety, addressing specific risks related to dangerous work, activities, or situations. Two of the offered trainings were:

- ◆ **Preliminary Risk Analysis** (PRA): Training online offered to professionals of the occupational safety area and some leaders.
- ◆ **Injury Analysis and Investigation:** updating/qualification in view of the new NR 01 -Regulatory Rule – 01 -PGR (Risk Management Program)

Total of 92,385 hours of training in occupational health and safety, including outsourced employees.

Viva Visão

The Viva Visão Program was developed in 2021 aiming to offer a complete cycle of vision correction for Iguá's employees in the workplace, offering

employees the opportunity to undergo vision screening, exams and seeing an eye doctor and, for those who need, glasses donated by the company. Altogether, 10 operations

contemplated with 703 people with vision checked and 571 glasses donated, indicating 81% of conversion.



SOCIAL AND RELATIONSHIP CAPITAL

The interaction with stakeholders is part Iguá's day-to-day. Listening to and engaging people is essential for aligning audiences' expectations with those we relate to with the definition of our social, environmental and economic strategy.

In this chapter we will present the 2021 results and highlights of our relationships with:

communities, customers, investors, public authority, shareholders, and strategic partners

Communities

Iguá's social responsibility is to expand social impact of our business, understanding that operating in sanitation goes far beyond distributing water and collecting and treating wastewater: it is an opportunity to promote future perspective, access to education and improvement in the quality of life for the more vulnerable.

Participation in public hearings

As part of the commitment with transparency and engagement of the communities where we operate, we reinforce our participation in public hearings open to comments of stakeholders on new investments in sanitation. The capacity to hear, debate, promote knowledge and information allows Iguá to be always attentive to the desires, expectations of the population and aware of the impacts caused to that population, whether due to execution of construction works of some treatment plant, or even the operationalization of these structures. In 2021 7 public hearings were held to discuss issues directly related to Iguá's activities:



* Águas de Piquete – Iguá's operation in the city of Piquete -also participated in the public hearing for the preparation of the pluriannual plan (2021 -2025) of the municipality.

Social Responsibility

The Social Responsibility (SR) area was developed in 2021 as part of the Operation Executive Board, driving significant social actions. 247 projects were executed 100% by Iguá's operations creating the **Project Basket**. [GRI 413-1]

The focus of the actions is to encourage a greater approximation of Iguá and its concessionaires with the most needed communities, collaborating with the engagement, strengthening of the brand as a socially responsible company, direct support in the relationship with stakeholders in the localities, as well as leveraging employees' volunteering actions.

Some initiatives promoted by the Social Responsibility area are:

Iguá's Public Notice for Socioenvironmental Projects

Based on laws for cultural and sports incentive, the company developed a public notice addressed to the execution of socioenvironmental projects in the municipalities where Iguá operates. The notice made available BRL 1 million, with six selected projects, distributed in nine cities that will be contemplated along 2022.

For further information, please access: <https://igua.com.br/noticias/igua-lanca-edital-de-r-11-milhao-para-projetos-socioambientais>

Voluntariguá program

The program is a corporate opportunity of volunteering work encouraging employees to work in social initiatives. Altogether, there were 547 participants between the months of August and December in the several actions developed by Iguá.

The social initiatives were permeated by donations of food, toys and other items for NGOs and Foundations, as well as offers of qualification courses for the job market, environmental education actions and sanitation appreciation.

247 PROJECTS

166k PERSONS IMPACTED

2,886 TOYS DONATED

60 INSTITUTIONS BENEFITED

88 PARTICIPANTS IN INCOME GENERATION COURSES

1,300 BASIC FOOD STAPLE BASKETS DONATED

2,198 DIVERSE TREE SEEDLINGS PLANTED AND DONATED

Customer Relationships

Iguá believes that perceiving the customer is an essential element for generating the transformation we desire in the sanitation sector. We know that establishing a relationship based on trust and satisfaction goes beyond service resolutions: it is an emphatic and connection process. We are driven towards amazing them based on a humanized and differentiated vision.

In our journey we always seek to make the customer happy and complying with their obligations.

Relationship Channels

Being a multichannel company allows us to be connected to our customers in an integrated manner.

Iguá offers several relationship channels which makes it possible approximation and active listening in the company:

- ◆ On-site customer service
- ◆ Voice Channel
- ◆ Chat
- ◆ Email
- ◆ WhatsApp
- ◆ Facebook
- ◆ Online customer service in the portal
- ◆ Ombudsman
- ◆ Digi Iguá

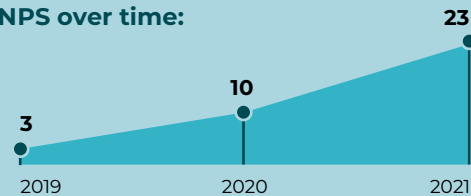
Customer Satisfaction

In addition to the channels, Iguá was the 1st Sanitation company in Brazil to implement a satisfaction survey with the customers, using the Net Promoter Score – NPS.

It was also the pioneer in adopting the relationship management tool (CRM – Customer Relationship Management) - Salesforce.

With these resources we can monitor the monthly cycles of the successful journeys of the customer and identify failures in the service. They are initiatives that allow us to develop actions for improvement and guidance regarding processes and policies always aiming at meeting expectations.

NPS over time:



Customer Delight

Iguá is proud of its role in the transformation of customers' lives and recognizes that they are an essential part of what we wish to build for the world. We care for the transparency and quality, and we know that delighting by means of our services is an invitation to action, innovation and mobilization to transform the society. Thinking about this, we created the Programa de Encantamento de Cliente (Customer Delight Program) which materialized in the webseries Conexões Humanas (Human Connections), available in Iguá You Tube channel.

Human Connections – A Connection of Care

Human Connections is a webseries created with the intention of presenting real stories of people who had their lives transformed by sanitation. To perceive each customer's need is what drives us to create true connections creating bonds from what is essential and precious to everyone. These are the relationships that guide our journey and define our way of being.

Some results of this initiative:

1.2 MILLION
OF IMPRESSIONS IN THE SOCIAL NETWORKS

4 THOUSAND
INTERACTIONS

3 THOUSAND
REACTIONS

700 THOUSAND
PEOPLE REACHED

LGPD

(Brazilian General Data Protection Act)

Iguá is in compliance with the legislation on personal data protection according to the LGPD - Brazilian General Data Protection Act (Act No. 13.709/2018).

For this purpose, we established an Internal Policy of Personal Data Privacy and Treatment, guiding all internal practices and processes in Grupo Iguá. The company is committed to judiciously complying with the LGPD, working so that the principles comprised in the policy be taken into account in the implementation of procedures that imply the treatment of personal data, in the products and services offered, in all the agreements and formalized obligations, and in the implementation of systems and platforms which allow the access of the employees or third parties to information contemplated in the Act.

In 2021 there were no proven complaints relative to violation of customers' privacy and data loss, neither identification of data leak and theft. [GRI 418-1]



Relationship with public authority

Iguá's relationship with Public Authority, encompassing Government Granting Authority, Regulatory Agency, among other entities, follows the organization's Compliance rules, as well as Governance and Interaction with Public Agents Policy.

Social Tariff [SASB IF-WU-240a.4]

The granting of social tariff to families with low income varies according to the rules and negotiations with each local public authority.

We ended 2021 with approximately 1% of the total Iguá's active agreements in this modality, which corresponds to 3,189 families benefitted with the social tariff.

1. We have social tariff in the company, in the SP operations concessions (Andradina, Castilho, ESAP and Sanessol), Cuiabá, Paranaguá, Itapoá, Tubarão and Piquete.
 2. We have a debt negotiation policy for those who are financially vulnerable.

Relationship with Suppliers

[GRI 102-9] [GRI 102-10]

Iguá's relationship with its suppliers is based on the Purchase and Acquisition Policy and on Iguá's Code of Conduct, which contemplate technical, financial, legal, compliance, occupational health and safety analyses. To ensure the non-involvement of the company in practices that do not respect national and international laws and rules, all the agreements have a clause that sets forth the compliance with labor, social security, civil, tax and environmental legislations as well as safety rules.

All the purchase, acquisition and executing of agreement process is guided by the flow of processes guaranteeing ethics and transparency of the cycle, from the specification of the product and service to the request for price quotes and the contract execution. There was no significant change occurred in the organization or in the supply chain.

Active Suppliers



*Considering those who made a sale in the past 12 months. The complete base comes to 3,500 recorded suppliers.

BRL 560 million is the average amount of annual expense with suppliers, considering the years 2019, 2020 and 2021. Around 99% is spent with local suppliers.* [GRI 204-1]

* Local suppliers are the ones that are situated in national territory.

The largest portion of the expenses is concentrated in materials and services for the expansion of water and wastewater activities, such as suppliers of civil engineering construction works, wastewater networks, piping, chemical products for water and wastewater treatment, electricity, among other materials and services.

In 2021, Iguá adopted the strategy of integrating all the aspects of the supply chain, from generation of demand to data feedback, going through supplies, cleaning and base unification, operation, and optimization of the inventory. This organization prioritizes value generation by means of understanding each internal and external partner's role for the organization. With this we managed to:

- ◆ **optimize the inventory**
- ◆ **save resources with faster cost evaluation**
- ◆ **optimize human capital and time**

Socioenvironmental assessment of suppliers [GRI 308-1] [GRI 414-1] [GRI 414-2]

Iguá relies on a Products and Services Acquisition Policy that sets forth that "category A" suppliers need to fill in a socioenvironmental qualification form. The Compliance area must assess all information of suppliers that may not be in compliance with the company's guidelines at the moment of executing the agreement, analyzing the associated risks. However, there is still no continuing and constant monitoring on the negative impacts, whether environmental, social or regarding human rights, produced by these third parties.

* Some of the items that are part of this profile are construction work materials, chemical products, electricity, construction firms/contractors, water meters, pipes, and other items. The company does not have percentage control of suppliers that undergo this assessment. Only critical suppliers and services over BRL 30,000.00, materials over BRL 100,000.00, undergo this assessment. There is no action with the supplier for checking in loco.

Institutional Relations

Basic sanitation is the reflection of distinct realities that challenges us to overcome the most diverse technical and operating obstacles. Iguá sees its large-scale commitment to life, people, environment, partners, and sustainable development in Brazil. Understanding our purpose means understanding the value of partnerships for the transformation of the sector. In this chapter we are going to present how we communicate with partners who are key parts in this journey.

Investors Relations

Iguá's challenge in becoming benchmark in sanitation, one of the most important sectors in national infrastructure, is shared with investors that trust the company's capacity, provide the necessary financial support, and are committed to its operating success. The strengthening of this relationship is strategic, and it is based on Iguá's transparency and availability to disclose information and explanations on its work and performance.

To ensure the continuous alignment with investors and stakeholders, Iguá holds corporate events, shareholders and debenture holders' meetings, contact with investors, banks and advisors, meetings with credit teams and ESG teams from several institutions, as well as other actions.

Strategic partnerships

Iguá seeks to establish a close relationship with strategic funding partners, such as investment and development banks, multilateral, and rating agencies. We reinforce the essentialness of these partnerships so that the company perform an extremely efficient fund allocation creating an optimized capital structure, reducing cost, and generating return for shareholders. Thus, the implementation of projects prepared in an optimized manner and aligned with Iguá's strategic planning became feasible, developing results of great impact to our stakeholders.

Other initiatives [GRI 102-12] [GRI 102-13]

CEBDS

In 2019 Iguá associated to CEBDS (Brazilian Business Council for Sustainable Development). In 2020 we adhered to the Brazilian Business Sector Notice, which reinforces the public commitment of the Council and its associates with the agenda of sustainable development, in view of the uncertain scenario brought by COVID-19 pandemic.

SBTi

In 2021, Iguá assumed with the Science Based Target initiative (SBTi) the public commitment to contribute to the reduction of greenhouse gases emissions in a scenario of 1.5oC. Considering this circumstance, the company needs to reach neutral emissions by 2050 to guarantee that the increase of world temperature does not exceed 1.5oC when compared to pre-industrial levels.

Global Compact

The adhesion to the Global Compact in 2020 was a way of reaffirming publicly Iguá's effort in being a responsible company in all sustainability spheres, demonstrating its commitment to the 2030 agenda.

Instituto Trata Brasil

Instituto Trata Brasil is a Civil Society Organization (CSO) of Public Interest, consisting of companies that seek advances in basic sanitation and protection of water resources in the country. Iguá, as an associate, collaborates to the mission of contributing to the improvement of the population's health and the protection of water resources by means of universalization of access to treated water, wastewater collection and treatment, as well as the reduction of water loss.



INNOVATION

Innovation is one of the leverages to change the reputation of the sector and value water as service and that is why we have in our DNA the aspiration to be different as a way to be better. It is based on this attitude that we incorporate innovation in the daily performance of our work and as permanent strategy of company growth.

Since the birth of the company:

OVER

775

STARTUPS CONTACTED

OVER

200

CONNECTIONS WITH SEVERAL SECTORS

50

PROJECTS TESTED

23

STARTUPS PARTNERSHIPS

IGUÁ LAB

**OUR STRATEGY OF
OPEN INNOVATION**

Iguá Lab is Iguá's open innovation program, pioneer in addressing transformation of the sector in the corporate environment. Based on connections within the startups' ecosystem, we can understand and face sanitation challenges seeking innovative and transforming solutions. Encouraging progress for Brazil is a value which must surpass Iguá's walls and boost a movement to the area where we operate.

Grand Challenge Saneamento: Water as Service

Grand Challenge Saneamento is an initiative which enables startups to be part of the solution in facing challenges regarding access to and management of water resources. The proposals are addressed to the themes of water safety, wastewater collection and treatment, intelligent cities, circular economy, efficiency in the water production and distribution, respect for people and industrial digitalization.



7

out of 10
people in
the world
live without
adequate
sanitation

Program 100>10>1 Startups

The program allows employees to be qualified based on the relationship they have with startups that have more affinity, reinforcing the internal role of multipliers of open innovation as competence. Open Innovation guides our employees on a journey to learn, relate and contribute, in practice, to innovative projects, expanding understanding about tools and replication of innovation models in large companies.

DIGITALIZATION OF THE WATER

Iguá moves with an eye towards the future of sanitation seeking more sustainable and intelligent alternatives. In 2021 we launched Iguá's digitalization program aiming to integrate technologies into the sector reinforcing our dedication to improving the experience by means of digital solutions, in addition to generating value to the company with more digital and modern processes.

Fluxx.IA

Fluxx.IA is a company in Iguá group that is the intelligent measurement arm. We were born with the mission to guarantee that the measurement flow adds value to the water business. Our purpose is to make every citizen value their daily water consumption. In 2021 we structured a team, partners and approved initial solutions. The idea is to make intelligent gauges feasible giving subsidies to Iguá's operating management. The system creates algorithms which help us to predict necessities, such as replacement of water meters, for example, or to identify a standard customer consumption that can be used for identifying irregularities.

Iguá's digitalization initiatives

<h3 style="margin-bottom: 5px;">Customer digitalization</h3> <hr style="border: 0.5px solid white;"/> <p>Salesforce Iguá's CRM which promotes a 360° digital experience regarding customer relations. It is the first CRM in sanitation in Brazil.</p>	<h3 style="margin-bottom: 5px;">Operating Excellence</h3> <hr style="border: 0.5px solid white;"/> <p>Oracle Iguá WFM: makes it possible field services management with a better production vision by means of a more digital system</p>
<h3 style="margin-bottom: 5px;">Digi Iguá</h3> <p>Iguá's superapp which is in development; new version launched in August/21, with the revitalization of the layout and consulting function and issue of the bill print out, certificate of good standing, visualization of the consumption history, possibility of payment using the app/portal via bank card, consulting and statement of pending debts, consulting proofs of payment and changing the billing date.</p>	<h3 style="margin-bottom: 5px;">Water Wise System</h3> <p>Creates ways for changing operating management paradigm in themes regarding automation of WTPs, WWTPs and distribution system, predictive maintenance, quality remote monitoring and virtual registration.</p>

Innovations such as Fluxx.IA and Digi Iguá will give customers a control of the consumption focused on sustainability and conservation of resources.

IGUÁ SEMINAR OF INNOVATION AND GOOD PRACTICES

Reflection + connection + inspiration = new learning and new ways

With the purpose of creating an environment of exchanges and dissemination of innovative projects, the seminar enables employees to go on a transformation journey which supports the company's strategy and diffuses values such as courage, dedication, autonomy and having a protagonist role. The "being different is a way to be better" flag must be democratic, for all the organization's levels, allowing innovation to become part of the organization's culture and a commitment for all the group.

The event exposes presentations of internal and external works:

- ◆ **With the internal** works, the event seeks to make all operations learn about and get inspired by initiatives of the other operations, replicate good practices, and generate learnings for the continuing journey of all the projects and new solutions for the group.
- ◆ **With the external** guests, we aim to guarantee an inspirational agenda, to provoke that everyone sees "the world beyond Iguá" and how much we can learn with other companies.

5th Iguá Innovation and Good Practices Seminar

The 5th Iguá Innovation and Good Practices Seminar took place on 21,22 and 23 September 2021 with the theme "Journeys for transformation".

	HOURS OF TRANSMISSION	PARTICIPANTS	NPS*
4th Seminar (2020)	13	599	83
5th Seminar (2021)	21	645**	87

* average of the three-day event scores

** employees who participated in person in the operation units were not recorded

100 initiatives enrolled

30 works selected

80 employees involved

29 mentors monitoring the journey of the works

Awards of the initiatives presented in the 5th Seminar:

1° PLACE

Technology as remotely operated vehicle employed in inspections of submerged structures.



SPAT OPERATION

2° PLACE

Production with quality – Solutions for improvement in water quality



CASTILHO/ANDRDINA OPERATION

3° PLACE

Energiguá Project – Energy Efficiency in Sanitation



CUIABÁ OPERATION

Mentors Network

Mentors Network relies on responsible leaderships to guide the process addressed to innovation. To develop and stimulate its performance, the Mentors participated in a learning campaign – Innovation in the Flow – which provided behavioral and cultural innovation tools and resources, guiding the mentorship journey.

Innovation Ambassadors

The innovation ambassadors are responsible for boosting the initiatives that are born in Iguá, disseminating the innovation culture inside the operations, extending its reach. They are our allies in identifying challenges, limitations, and opportunities to generate innovation, becoming a support to coworkers, and strengthening communication and sensibilization of the company with developed solutions.

INNOVATION AWARDS

Top 100 Open Corps

Ranking of the Top 100 Open Corps is an award that acknowledges companies that most practice open innovation with startups in the country.

In addition to the award Top 100 Open Corps – in the 24th place -, we also came 1st place in the TOP 5 per category, being recognized as the company that most innovates with startups in the sanitation sector in Brazil.



GROW Innovation Awards 2nd edition

Iguá came 1st general place in the Corporate category and 1st and 2nd places in the three subcategories in which it competed in the 2021 Innovation Awards, an initiative whose main goal is to stimulate and recognize projects and companies that contribute to the innovation ecosystem.



1º PLACE

GROW+ Subcategory of Open Innovation

Syx

Destination of unserviceable assets and scrap:

Transformation of fixed assets into working capital through a B2B marketplace that resells inactive materials inside Iguá.



1º PLACE

GROW+ Subcategory of New Services

Fluxx.IA

Transforming sanitation with intelligent measurement:

Creation of a new department in the company with focus on Water Digitalization by means of IoT devices.



FORWARD-LOOKING PERSPECTIVE

Iguá's purpose is to become the best sanitation company for Brasil

The way we conduct our business shows the effort in being coherent with integrity, transparency, sustainability, and ethics purposes. We will always be prepared for the future caring for customers and our people.

Iguá desires more. In addition to consolidating its 2021 efforts, we seek new manners of adding value to the business. In 2022, we will continue to invest funds and energy to improve processes, innovate, expand operations and delight customers.

2021 was essential in Iguá's strategic consolidation, which is based on four pillars:

Operating Efficiency

We optimize the capital employed in current operations, with a bigger control and visibility level, maximizing the satisfaction and focus on the customer.

- ◆ **Water digitalization**
- ◆ **Workforce management**
- ◆ **Integrated supply chain**
- ◆ **Customer experience**
- ◆ **Beginning the implementation of the Transformation Office**

New Business

We seek new businesses and strategies for the diversification and increase of Iguá's portfolio.

- ◆ **Analysis of the Private Agenda of opportunities of consolidations, asset acquisitions and sales.**
- ◆ **Public agenda engaged in attractive concessions and PPPs with focus on allocation of efficient capital**
- ◆ **Development of the internal agenda of new businesses correlated to Iguá's activities.**

Regulatory Management

We build a regulatory agenda seeking to preserve the value of our agreements, in addition to meeting the established physical and financial goals.

- ◆ **Guarantee of contractual rights and risk mitigation**
- ◆ **Institutional approach with the sector's regulators**
- ◆ **Compensation for losses due to violations**

ESG

We strive to connect business economy and feasibility with quality and efficiency of the work, treasuring the respect for people and environment.

- ◆ **Strategic indicators**, including the SASB and the GRI indicators, in addition to GRESB framework
- ◆ **Alignment plan with Global Compact and SDGs**
- ◆ **Reinforcement management** (decision making)

ON THIS REPORT

The 2021 Iguá's Integrated Report was prepared in compliance with the GRI Standards: Comprehensive option and with the guidelines of the Integrated Report based on the International Integrated Reporting Council (IIRC). **[GRI 102-54]**

The materiality, defined in 2019, was maintained for this Report. But, with innovation, we brought the alignment of material items and responses with indicators of international reporting standards of the Sustainability Accounting Standards Board – SASB*, in addition to maintaining the connection with the Sustainable Development Goals (SDGs). **[GRI 102-49]**

For the 2021 Integrated Report, Iguá relies on the compliance seal of non-financial contents. The information contained in the 2021 Integrated Report was submitted to external assurance by EY. **[GRI 102-56]**

* The SASB disclosure rules connect companies and investors on sustainability financial impacts and guide the disclosure of sustainability information relevant to the companies for their investors. Available for 77 sectors, the standards identify the subset of environmental, social and governance (ESG) issues more relevant to the financial performance in each sector.

GRI Reporting Framework

The Global Reporting Initiative – GRI – is an international entity, a pioneer in the development of sustainability reports and their initiatives have been consolidating as a global standard used by organizations to translate their environmental, social, economic and sustainability actions. The comprehensive option sets forth some reporting requirements for more complete information of the disclosure rules, placing Iguá at a level of comparison in sustainability with other organizations, according to one of the goals of the GRI Reporting Framework.

Value Reporting Foundation (IIRC + SASB)

Value Reporting Foundation is composed of the union of the International Integrated Reporting Council (IIRC) and the Sustainability Accounting Standards Board (SASB), announced in 2021. It has three main instruments to support businesses and investors in making strategic decisions and communicating the generation of organizational value: Integrated Thinking Principles, Integrated Reporting Framework e SASB Standards.



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Relatório de Asseguração Limitada dos Auditores Independentes do Relatório Anual de Sustentabilidade da Iguá Saneamento S/A, com base nos GRI Standards – opção de acordo “Abrangente”.

Aos Acionistas, Conselheiros e Diretores da Iguá Saneamento S.A São Paulo - SP

Introdução

Fomos contratados pela Iguá Saneamento S/A (“Companhia” ou “Iguá”) para apresentar nosso relatório de asseguração limitada sobre os indicadores contidos no Relatório Anual de Sustentabilidade (“Relatório”), com base nos GRI Standards e SASB, relativo ao período de 01 de janeiro de 2021 a 31 de dezembro de 2021.

Responsabilidades da administração e da governança pelo Relatório

A administração da Iguá é responsável pela elaboração e apresentação de forma adequada das informações constantes no Relatório relativo ao período de 01 de janeiro de 2021 a 31 de dezembro de 2021, de acordo com critérios, premissas e metodologias do Global Reporting Initiative - GRI Standards (opção de acordo “Abrangente”) e SASB e pelos controles internos que ela determinou como necessários para permitir a elaboração dessas informações livres de distorção relevante, independentemente se causada por fraude ou erro.

Responsabilidade dos auditores independentes

Nossa responsabilidade é expressar conclusão sobre os indicadores constantes no Relatório da Iguá, relativo ao período de 01 de janeiro de 2021 a 31 de dezembro de 2021, com base no trabalho de asseguração limitada conduzido de acordo com o Comunicado Técnico do Ibracon (CT) Nº 07/2012, aprovado pelo Conselho Federal de Contabilidade e elaborado tomando por base a NBC TO 3000 (Trabalhos de Asseguração Diferente de Auditoria e Revisão), emitida pelo Conselho Federal de Contabilidade – CFC, que é equivalente à norma internacional ISAE 3000, emitida pela Federação Internacional de Contadores, e trata dos trabalhos de asseguração diferentes de auditorias e revisões de informações financeiras históricas. Essas normas requerem o cumprimento de exigências éticas, incluindo requisitos de independência e que o trabalho seja executado com o objetivo de obter segurança limitada de que os indicadores constantes no Relatório da Iguá, para o período de 01 de janeiro de 2021 a 31 de dezembro de 2021, estejam livres de distorções relevantes.

Um trabalho de asseguração limitada conduzido de acordo com a NBC TO 3000 (ISAE 3000) consiste principalmente de indagações à administração e outros profissionais da Iguá que foram envolvidos na elaboração do Relatório, assim como pela aplicação de procedimentos analíticos para obter evidências que nos possibilite concluir na forma de asseguração limitada sobre o Relatório. Um trabalho de asseguração limitada requer, também, a execução de procedimentos adicionais, quando o auditor independente toma conhecimento de

assuntos que o leve a acreditar que as informações constantes do Relatório podem apresentar distorções relevantes.

Os procedimentos selecionados basearam-se na nossa compreensão dos aspectos relativos à compilação e apresentação das informações constantes no Relatório de acordo com critérios, premissas e metodologias próprias da Iguá. Os procedimentos compreenderam:

- o planejamento dos trabalhos, considerando a relevância, o volume de informações quantitativas e qualitativas e os controles internos que serviram de base para a elaboração das informações constantes do Relatório para o período de 01 de janeiro de 2021 a 31 de dezembro de 2021;
- o entendimento da metodologia de cálculos e dos procedimentos para a preparação e compilação do Relatório, através de entrevistas com os gestores responsáveis pela elaboração das informações;
- aplicação de procedimentos analíticos e verificação amostral de determinadas evidências que suportam os dados utilizados para a elaboração do Relatório;
- confronto dos dados de natureza financeira com as demonstrações financeiras e/ou registros contábeis.

Os trabalhos de asseguração limitada compreenderam, também, a aderência da estrutura de elaboração dos conteúdos da Global Reporting Initiative – GRI Standards e SASB, aplicável na elaboração das informações constantes no Relatório da Iguá, relativo ao período de 01 de janeiro de 2021 a 31 de dezembro de 2021.

Entendemos que as evidências obtidas em nosso trabalho foram suficientes e apropriadas para fundamentar nossa conclusão na forma limitada.

Alcance e limitações

Os procedimentos aplicados em um trabalho de asseguração limitada são substancialmente menos extensos do que aqueles aplicados em um trabalho de asseguração razoável, consequentemente, não nos possibilitam obter segurança de que tomamos conhecimento de todos os assuntos que seriam identificado sem um trabalho deste tipo. Adicionalmente, os controles internos da Iguá não fizeram parte de nosso escopode asseguração limitada.

Dados não financeiros estão sujeitos a mais limitações do que dados financeiros, dada a natureza e a diversidade dos métodos utilizados para determinar, calcular ou estimar esses dados. Interpretações qualitativas de materialidade, relevância e precisão de dados não financeiros estão sujeitos a pressupostos individuais e a julgamentos. Adicionalmente, não realizamos qualquer trabalho sobre dados informados para períodos anteriores, tampouco em relação a projeções futuras e metas.

Conclusão

Com base nos procedimentos realizados, descritos neste relatório, nada chegou ao nosso conhecimento que nos leve a acreditar que as informações constantes no Relatório da Iguá, relativo ao período de 01 de janeiro de 2021 a 31 de dezembro de 2021, não tenham sido elaboradas, em todos os aspectos relevantes, de acordo com critérios, premissas e metodologias para elaboração dos conteúdos da Global Reporting Initiative – GRI Standards (opção de acordo “Abrangente”) e SASB.

Outros assuntos

Os indicadores relacionados a seguir não foram escopo de nosso trabalho de asseguração limitada, assim não efetuamos quaisquer procedimentos de auditoria sobre esses indicadores:

Indicador	Conteúdo
305-1	Total de emissões diretas de gases causadores de efeito estufa (Escopo 1)
305-2	Total de emissões indiretas de gases causadores de efeito estufa (Escopo 2)
305-3	Outras emissões indiretas de gases de efeito estufa (GEE) (Escopo 3)
305-4	Intensidade de emissões de gases de efeito estufa (GEE)
305-5	Redução de emissões de gases do efeito estufa
305-6	Emissões de substâncias destruidoras de ozônio (SDO)
305-7	Emissões de NOx, SOx e outras emissões atmosféricas significativas

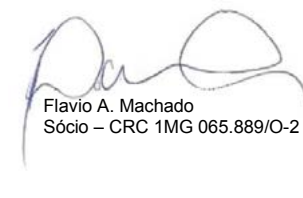
São Paulo (SP), 28 de março de 2022

Ernst & Young

Auditores Independentes S.S
CRC-2SP015199/O-6



Leonardo Masseli Dutra
Núcleo de especialistas: Revisor Técnico



Flavio A. Machado
Sócio – CRC 1MG 065.889/O-2



GRI AND SASB CONTENT SUMMARY

[GRI 102-55]

According to the GRI Materiality Disclosures Service, the GRI content index was reviewed and references to the contents from **102-40** to **102-49** are clearly presented and aligned with the report sections.



GRI CONTENT SUMMARY (GRI MATERIALITY DISCLOSURES SERVICE) [GRI 102-55]

GENERAL DISCLOSURES

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
GRI 101: FOUNDATION 2016				
ORGANIZATIONAL PROFILE				
	102-1: Name of the organization	3	Iguá S.A	-
	102-2: Activities, brands, products, and services	4	Water collection, treatment, distribution and wastewater collection and treatment	-
	102-3: Location of the Organization's headquarters	4	R. Gomes de Carvalho, 1507 - 11o Andar - Vila Olímpia. São Paulo - SP 04547-005	-
	102-4: Location of the Organization's operations	24	39 Municipalities	-
	102-5: Ownership and legal form	4		-
	102-6: Markets served	4		-
GRI 102: GENERAL DISCLOSURES 2016	102-7: Scale of the organization	4		-
	102-8: Information on employees and other workers	43		-
	102-9: Supply chain	53		-
	102-10: Significant changes to the organization and its supply chain	53		-
	102-11: Precautionary Principle and approach	32		-
	102-12: External initiatives	54		-
	102-13: Memberships of associations	54		-
	102-16: Values, principles, norms, and codes of behavior	14		-

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
GOVERNANCE				
GRI 102: GENERAL DISCLOSURES 2016	102-18: Governance structure	13		-
	102-19: Delegating authority	13		-
	102-20: Executive-level responsibility for economic, environmental, and social topics	13		
	102-21: Consulting stakeholders on economic, environmental, and social topics	8		16
	102-22: Composition of the highest governance body and its committees	13		16
	102-23: Chair of the highest governance body	13		16
	102-24: Nominating and selecting the highest governance	13		16
	102-25: Conflicts of interest	16		16
	102-26: Role of highest governance in setting purpose, values, and strategy	13		16
	102-27: Collective knowledge of highest governance body	15		
	102-28: Evaluating the highest governance body's performance		unavailable. The model of Evaluating the highest governance body's performance is under revision	
	102-32: Highest governance body's performance in sustainability reporting	9		
	102-33: Communicating critical concerns		In case there is a critical concern, the Crisis Committee is called upon, supported by the Compliance, Communication, Sustainability, Financial and Legal areas	
	102-34: Nature and total number of critical concerns		The indicator will not be reported due to restriction of confidentiality	
STRATEGY				
GRI 102: GENERAL DISCLOSURES 2016	102-14: Statement from senior decision-maker	3		-
	102-15: Key impacts, risks, and opportunities	3		-
	102-31: Review of economic, environmental, and social topics	3		

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
STAKEHOLDER ENGAGEMENT				
GRI 102: GENERAL DISCLOSURES 2016	102-40: List of stakeholder groups	8		-
	102-42: Identifying and selecting stakeholders	8		-
	102-43: Approach to stakeholder engagement	8		-
	102-44: Key topics and concerns raised	8		-
REPORTING PRACTICE				
GRI 102: GENERAL DISCLOSURES 2016	102-46: Defining report content and topic boundaries	8		-
	102-47: List of material topics	8	Human Rights, Ethics and Integrity, Economic Performance, and Universalization of Basic Sanitation	-
	102-48: Restatements of information		There were no changes regarding the publication period, material topics, and topic boundaries	-
	102-49: Changes in reporting	60	We incorporated in the Report the SASB disclosure standards	-
	102-50: Reporting period		2021	-
	102-51: Date of most recent report		2020	-
	102-52: Reporting cycle		Annual	-
	102-53: Contact point for questions regarding the report		riigua@igua.com.br	-
	102-54: Claims of reporting in accordance with the GRI Standards	60	This report was prepared in accordance with the GRI Standards: Comprehensive option	-
	102-55: GRI content index	62		-
	102-56: External assurance	60	The information contained in the 2021 Integrated Report were submitted to external assurance, by EY	-

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
APPROACH OF MATERIAL TOPICS				
GRI 103: MANAGEMENT APPROACH 2016	103-1: Explanation of the material topic and its boundary	8		16
	103-2: The management approach and its components	5, 8, 10, 11,14,18		16
	103-3: Evaluation of the management approach	9, 15,16,24		16
EMISSIONS				
GRI 305: EMISSIONS 2016	305-1: Direct (Scope 1) GHG emissions	41		3, 12, 13, 14
	305-2: Energy indirect (Scope 2) GHG emissions	41		3, 12, 13, 14
	305-3: Other indirect (Scope 3) GHG emissions	41		3, 12, 13, 14
	305-4: Greenhouse Gases (GHG) emissions intensity	41		13, 14, 15
	305-5: Reduction of GHG emissions		In 2021, there was a reduction of the greenhouse gases emissions in view of the expressive increase of the emission factor of the scope of electricity consumption.	14
	305-6: Emissions of ozone-depleting substances (ODS)	41		3, 12, 13
	305-7: NOx, SOx, and other significant air emissions	41		3, 12, 13, 14
ENERGY				
GRI 302: ENERGY 2016	302-1: Energy consumption within the organization	38		7,8,12,13
	302-2: Energy consumption outside of the organization	38	Energy consumption outside of the organization that is relevant for the report was not identified.	7,8,12,13
	302-3: Energy intensity	38		7,8,12,13
	302-4: Reduction of energy consumption	38		7, 8, 12

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
BIODIVERSITY				
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	32		14, 15
	304-2: Significant impacts of activities, products, and services on biodiversity	32		14, 15
	304-3: Habitats protected or restored	32		14, 15
	304-4: IUCN Red List species and national conservation list with habitats in areas affected by operations of the organization	32	There was no identification of any species included in the IUCN Red Lists and/or in national lists of conversion with habitats in areas affected by the organization's operations	6,14,15
WASTE				
GRI 306: WASTE 2020	306-1: Waste Generation and significant waste-related impacts	31		-
	306-2: Management of significant waste-related impacts	31		3,6,12
	306-3: Waste generated	31		-
	306-4: Waste diverted from final disposal	31		3,12
	306-5: Waste directed to final disposal	31		-
OCCUPATIONAL HEALTH AND SAFETY				
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1: Occupational health and safety management system	47		-
	403-2: Hazard identification, risk assessment, and incident investigation	48		-
	403-3: Occupational health services	47		8
	403-4: Worker participation, consultation, and communication on occupational health and safety	48		8
	403-5: Worker training on occupational health and safety	49		-
	403-6: Promotion of worker health	49		-
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	48		-
	403-8: Workers covered by an occupational health and safety management system	47		-
	403-9: Work-related injuries	47		-
	403-10: Work-related ill health	47		-

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
TRAINING AND EDUCATION				
GRI 404: TRAINING AND EDUCATION 2016	404-1: Average hours of training per year per employee	46		4,5,8
	404-2: Programs for upgrading employee skills and transition assistance program	46		8
	404-3: Percentage of employees receiving regular performance and career development reviews	47		5, 8
MATERIAL TOPICS				
HUMAN RIGHTS				
EMPLOYMENT				
GRI 401: EMPLOYMENT 2016	401-1: New employee hires and employee turnover	43		5, 8
	401-2: Benefits provided to full-time employees that are not provided to temporary and part-time employee	44		-
	401-3: Parental leave	43		5
REMUNERATION				
GRI 102: GENERAL DISCLOSURES	102-35: Remuneration policies	46		-
	102-36: Process for determining remuneration	46		-
	102-37: Stakeholders' involvement in remuneration	46		16
	102-38: Annual total compensation ratio		The indicator will not be reported due to confidentiality restrictions	-
	102-39: Percentage increase in annual total compensation ratio		The indicator will not be reported due to confidentiality restrictions	-
	102-41: Collective bargaining agreements	46		8

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
DIVERSITY AND EQUAL OPPORTUNITY				
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1: Diversity of governance bodies and employees	45		5, 8
	405-2: Ratio of basic salary and remuneration of women to men	45		5, 8, 10
LOCAL COMMUNITIES				
GRI 413: LOCAL COMMUNITIES 2016	413-1: Operations with local community engagement, impact assessments, and development programs	51		-
	413-2: Operations with significant actual and potential negative impacts on local communities	39		1, 2
HUMAN RIGHTS				
GRI 412: HUMAN RIGHTS ASSESSMENT 2016	412-1: Operations that have been subject to human rights reviews or impact assessments	16		8
	412-2: Employee training on human rights policies or procedures		There is no specific and exclusive training on human rights.	-
	412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	16		-
NON-DISCRIMINATION				
GRI 406: NON-DISCRIMINATION 2016	406-1: Incidents of discrimination and corrective actions taken	45		5, 16
CHILD LABOR				
GRI 408: CHILD LABOR 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	16		-
FORCE AND COMPULSORY LABOR (ANALOGOUS TO SLAVE LABOR)				
GRI 409: FORCED AND COMPULSORY LABOR 2016	409-1: Operations and suppliers at significant risk for incidents of forced and compulsory labor	16		8

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
ETHICS AND INTEGRITY				
GENERAL DISCLOSURES				
GRI 102: GENERAL DISCLOSURES 2016	102-16: Values, principles, standards, and norms of behavior	14		16
	102-17: Mechanisms for advice and concerns about ethics	15		16
ANTI-CORRUPTION				
GRI 205: ANTI-CORRUPTION 2016	205-1: Operation assessed for risks related to corruption	16		16
	205-2: Communication and training about anti-corruption policies and procedures	16		16
	205-3: Confirmed incidents of corruption and actions taken	15	In 2021 incidents of corruption were not identified	16
ECONOMIC PERFORMANCE				
ECONOMIC PERFORMANCE				
GRI 201: ECONOMIC PERFORMANCE 2016	201-1: Direct economic value generated and distributed	19		2, 8, 9,13
	201-2: Financial implications and other risks and opportunities due to climate change	18		
	201-3: Defined benefit plan obligations and other retirement plans	44	There are no retirement plans offered to employees	
	201-4: Financial assistance received from government		Not verified Unavailable information	-
INDIRECT ECONOMIC IMPACTS				
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1: Infrastructure investments and services supported	24		2, 9
	203-2: Significant indirect economic impacts		There is no significant indirect impact management	2, 3, 8, 10, 17

STANDARD	DISCLOSURE	PAGE(S)	INFORMATION AND REASON ON OMISSION	ALIGNMENT WITH SDGS
GENERAL DISCLOSURES				
GRI 102: GENERAL DISCLOSURES 2016	102-29: Identifying and managing economic, environmental, and social impacts	3		16
	102-30: Effectiveness of risk management processes	18		-
	102-45: Entities included in the consolidated financial statements	75		-
SUPPLIERS				
GRI 204: PROCUREMENT PRACTICES 2016	204-1: Proportion of spending on local suppliers	53		12
UNIVERSALIZATION OF BASIC SANITATION				
WATER, EFFLUENTS, AND WASTE				
GRI 303: WATER AND EFFLUENTS 2018	303-1: Interactions with water as a shared resource	5		6
	303-2: Management of water discharge-related impacts	39		6, 12
	303-3: Water withdrawal	39	There is no monitoring of water volume withdrawal, only of treated water.	6, 12
	303-4: Water discharge	40		6, 12
	303-5: Water consumption	40		6, 12

SUMMARY OF SASB CONTENT – INFRASTRUCTURE WATER UTILITIES & SERVICES

SUSTAINABILITY DISCLOSURE TOPICS

DISCLOSURE	COMMENTS, PAGE AND/OR OMISSION	ALIGNMENT WITH SDGS	
ENERGY MANAGEMENT	IF-WU-130a.1: (1) Total energy consumed, (2) percentage grid electricity grid, (3) percentage renewable	38	7
EFFICIENCY OF THE DISTRIBUTION NETWORK	IF-WU-140a.1: Water main replacement rate	41	6
	IF-WU-140a.2: Volume of non-revenue real water losses	40	6
EFFLUENT QUALITY MANAGEMENT	IF-WU-140b.1: Number of incidents of non-compliance associated to water effluent quality permits, standards, and regulations	39	6
	IF-WU-140b.2: Strategies for managing effluents of emerging concern	There is no strategy	6
WATER ACCESS	IF-WU-240a.1: Average retail water rate for (1) residential, (2) commercial, (3) industrial customers	40	6
	IF-WU-240a.2: Typical monthly water bill for residential customers for 10 Ccf (28,316.8 liters) of water delivered per month	40	6
	IF-WU-240a.3: Number of residential customer water disconnections for non-payment, percentage reconnected within 30 days	In 2021 7,209 disconnections due to non-payment, at customer request and due to violation, were identified. The number of consolidated customers who returned to the active base of Iguá's operations is recorded annually, with no monthly monitoring.	6
	IF-WU-240a.4: Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	53	6
DRINKING WATER QUALITY	IF-WU-250a.1: Number of (1) acute health-based, (2) non acute health-based, and (3) non-health-based drinking water violations	39	6
	IF-WU-250a.2: Discussion of strategies to manage drinking water contaminants of emerging concern.	39	6
END-USE-EFFICIENTY	IF-WU-420a.1: Percentage of water utility revenues from rate structures that are designed to promote conservation and revenue resilience	No revenue from this source	6
	IF-WU-420a.2: Customer water savings from efficiency measures, per type of customer There is no monitoring	There is no monitoring	6

SUMMARY OF SASB CONTENT – INFRASTRUCTURE WATER UTILITIES & SERVICES

SUSTAINABILITY DISCLOSURE TOPICS

DISCLOSURE	COMMENTS, PAGE AND/OR OMISSION	ALIGNMENT WITH SDGS
IF-WU-440a.1: Total water sourced from regions with high or extremely high baseline water stress, percentage purchased from a third party	39	6
IF-WU-440a.2: Volume of recycled water delivered to customers	We did not deliver recycled water to customers	6
WATER SUPPLY RESILIENCE		
IF-WU-440a.3: Discussion of strategies for managing risks associated to the quality and availability of water resources	39	6
IF-WU-450a.1: Wastewater treatment capacity located in 100-year flood zones	There is no monitoring	13
IF-WU-450a.2: (1) Number and (2) volume of sanitary sewer overflows (SSO), (3) percentage of volume recovered	40	6
IF-WU-450a.3: (1) Number of unplanned service disruptions, and (2) customers affected, each by duration category	41	6
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	5	13
NETWORK RESILIENCY AND IMPACTS OF CLIMATE CHANGE		
IF-WU-000.A A Number of: (1) Residential, (2) Commercial, and (3) Industrial customers served, by service provided		6
IF-WU-000.B Total water sourced, percentage by source type	Iguá does not carry out the control of withdrawn volume	6
IF-WU-000.C Total water delivered to (1) residential, (2) commercial, (3) industrial, and (4) all other customers		6
IF-WU-000.D Average volume of wastewater treated per day 1) sanitary sewer, (2) stormwater, and (3) combined sewer		6
INDICATORS OF ACTIVITY		
IF-WU-000.E Length of (1) water mains and (2) sewer pipe	1. There is no mapping of water network in Piquete operation; 2. The network extension in the Piquete operation is estimated based on the typographic survey; 3. There is no information on Agreste and SPAT operations; 4. Atibaia and Guaratinguetá operations are exclusively related to wastewater, consequently there is no water networks in the municipalities under Iguá's responsibility; 5. Canarana, Comodoro and Itapá operations do not have basic sanitary sewer.	

* The SASB indicators were translated by SEALL



APPENDIXES

Appendix 1

The consolidated interim financial information includes the Company and its subsidiaries.
The direct subsidiaries as well as the joint ventures are listed as follows **[GRI 102-45]**

SUBSIDIARIES	CITY	CONTROL	31/DEC/2021
Saneamento de Mirassol - SANESSOL S.A.	Mirassol - SP	Direct	90,00%
Empresa de Saneamento de Palestina - ESAP S.A.	Palestina - SP	Direct	50,00%
Guaratinguetá Saneamento S.A.	Guaratinguetá - SP	Direct	100,00%
SPAT Saneamento S.A.	Suzano - SP	Direct	100,00%
Paranaguá Saneamento S.A.	Paranaguá - PR	Direct	100,00%
Iguá MT Participações Ltda.	Cuiabá - MT	Direct	88,19%
Águas Piquete S.A.	Piquete - SP	Direct	100,00%
Águas Canarana Ltda.	Canarana - MT	Direct	80,00%
Iguá Projetos Ltda.	São Paulo - SP	Direct	100,00%
Águas Cuiabá S.A.	Cuiabá - MT	Direct	86,24%
Agreste Saneamento S.A.	Arapiraca - AL	Direct	100,00%
Iguá Serviços e Intermediação de Negócios Ltda.	São Paulo - SP	Direct	100,00%
Atibaia Saneamento S.A.	Atibaia - SP	Direct	100,00%
PCT Participações Ltda.	Cuiabá - MT	Direct	100,00%
Águas de Andradina S.A.	Andradina - SP	Joint Venture	70,00%
Águas de Castilho S.A.	Castilho - SP	Joint Venture	70,00%
Tubarão Saneamento S.A.	Tubarão - SC	Joint Venture	50,00%
Itapoá Saneamento Ltda.	Itapoá - SC	Joint Venture	50,00%

Credits

GENERAL COORDINATION SUSTAINABILITY

WORK GROUP

Alexandro Schmidt
 André Nascimento
 Caio Santana
 Carolina Dias
 Daniel Puliti
 Daniela de Freitas
 Eder Campos
 Erica Silvino
 Felipe Fingerl
 Gianpaolo Peduto
 Gustavo Coelho
 João Lopes
 Joziel Andrade
 Lia Basílio
 Lucas Fulanete
 Lucas Pereira
 Márcia Nunes
 Paula Violante
 Rafael Botelho
 Vanessa Garrucho



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TECHNICAL DEVELOPMENT, SUPERVISION AND LAYOUT

COORDINATION

Gabriela Ferolla

INFORMATION INTELLIGENCE, NARRATIVE AND WRITING/EDITING/ WORDING

Julia Espeschit
 Laura Ferolla
 Samuel Calado
 Aline Oliveira
 Viviane Cesário Oliveira

COMMUNICATION AND DESIGN

Agatha Martins
 Jenifer Batista
 Débora Duque
 Iure Figueira
 Morgana Miranda



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