

SUSTAINABILITY REPORT

hidrosphere

2024

REFERENCE YEAR 2023



GS Inima Brasil



HYDROSPHERE IS THE NAME OF OUR STRATEGY,
BECAUSE OUR WORLD IS WATER

Baguaçu Water Treatment Plant of GS
Inima Samar - Inaugurated in 2023.



8 CONTENTS

WORD FROM THE PRESIDENT	10
PRESENTATION OF THE REPORT [13]	
Materiality matrix	15
GS INIMA [21]	
Global presence	22
About GS Inima Brasil	26
GS Inima Brazil 2023 Highlights	32
Mission, vision and values	38
HYDROSPHERE [41]	
Our sustainability strategy	42
Commitment to universalization of basic sanitation	56
INTEGRITY AND RESPECT FOR COMMITMENTS [63]	
Corporate governance	64
Business efficiency and sustainability	70
Ethics, transparency and compliance	75
Human rights and responsible management of the supply chain	84
Respect for contracts and stakeholder relations	86
PIONEERING AND INNOVATION [95]	
Pioneering and innovation	96
Digital transformation	104

GENERATING VALUE FOR THE CUSTOMER [107]	
Care for the community	108
Quality of services provided	120
Customer satisfaction	138
EXCELLENCE IN THE PROVISION OF SERVICES [141]	
Climate change	146
Water security	149
Transition and energy efficiency	162
Circular economy and waste management	168
CARE, APPRECIATION OF PEOPLE AND SAFETY [183]	
People management	184
Attraction, retention and development	187
Diversity and inclusion	193
Health and safety	194
ANNEXES	201
GRI CONTENT SUMMARY	209
CREDITS.....	220

WORD FROM THE PRESIDENT

10

The years 2022 and 2023 represented an important period of consolidation for GS Inima Brasil. We set strategic priorities for growth in line with the opportunities brought by the New Legal Framework for Sanitation, and we allocate approximately R\$ 212 million to expand access to sanitation in the municipalities where we operate. In the industrial segment, we seek to solidify our performance through strategic planning aimed at capturing opportunities, considering our expertise on fronts capable of responding to global challenges related to water security and climate change, such as reuse and desalination.

As part of this work, we reviewed our organizational structure. In 2023, we now have an Engineering Board, responsible for the strategy and management of sanitation and industrial projects, in order to maximize the capture of synergies and opportunities on the fronts we operate. Another advance was the approval of the creation of the Integrity Committee, in order to give even more robustness to our governance and to give continuity to the advances of the Integrity Program.

The strategic look associated with the movements of the organizational structure led us to obtain important achievements. In 2023, we celebrated the concession of water supply, sewage collection and treatment services in Santa Cruz das Palmeiras (SP) and, at the beginning of 2024, the full concession to provide water and sewage services in the city of Ourinhos, inside the São Paulo state. In addition, we registered a milestone in our history and in the sector scenario, with the winning of Brazil's first reuse water sub-concession auction, in Espírito Santo.

In addition to these achievements, we made important investments in the year, in the order of R\$ 163 million, aimed at the universalization and quality of the services provided. Among the highlights are the expansion and modernization of the sewage treatment plant (STP) in Luiz Antônio (SP); the inauguration of the Bagaçu Water Treatment Plant (WTP), the largest sanitation work in the history of Araçatuba (SP); the expansion of the Ribeirão Preto STP; and the modernization of the pipeline in the Southern Petrochemical Complex (RS). We also

acted strongly in relation to reducing losses, a challenge for the sector, and we achieved important advances, especially in Caepa, Comasa, GS Inima Samar and Saneouro.

It is worth noting that, in addition to these contributions, we invest in a timely manner in technologies that contribute to sustainability and efficiency in our operations, as a continuation of our pioneering trajectory, marked by innovations that involve everything from the energy use of biogas from the sewage treatment process, the installation of photovoltaic plants for self-generation of energy, to the desalination of seawater, including for human use.

The investments made, the desired strategy, the application of technologies and the focus on operational effects allowed us to achieve results in line with our planning and what we agreed with the shareholders. We ended 2023 with a net revenue of R\$ 793.2 million, an increase of 3.4% compared to the previous year, and with a 61% increase in net income.

In the period, we also continued to be guided by our sustainability strategy, Hydrosphere. In line with the Sustainable Development Targets (SDGs) of the United Nations (UN), it permeates all of the Company's actions, plans and projects, from concession bids to the relationship with communities and industry initiatives. In addition to the advances in the definition of our Sustainability Policy, we reinforced governance on the subject with the creation of the Hydrosphere Commission | ESG, composed of different boards, such as New Business, Strategic Personnel Management and Operation and Maintenance.

In the actions of relationship with the communities and stakeholders of the municipalities where we operate, in view of the challenges related to the beginning of operations, we seek to structure processes of local transformation and engagement. In the period, the articulations in Ouro Preto (MG) and Santa Cruz das Palmeiras (SP) should be highlighted to align expectations, adjust commitments, disclose information about our performance, among other activities. For the communities, specifically, we also address actions of social responsibility and local development. In the 2022/2023 cycle, we invested more than R\$ 4 million in projects and actions, including our own and incentivized resources.

All these advances are the result of the work and dedication of our 951 employees, for whom we continue to address actions aimed at training, development and appreciation. We have a Policy to Encourage Education and we implement the Strategic People Assessment process together with the Individual Training Plans, in addition to the progress in the Professional Development Program.

For the next few years, we will continue to focus on strengthening the already consolidated concessions front and on capturing opportunities on the industrial front, including in new segments such as green hydro and green steel, which will require sustainable water solutions such as reuse. Also the supply of desalination solutions in Brazil and increasing the share of renewable energies in our energy matrix.

We are confident in our strategy, expertise, innovative culture, people and capacity to maximize

our contribution to global water security challenges and the demand for circular solutions. We are also aware of our potential to contribute to the universalization of access to basic sanitation in the country. We will spare no effort to promote the construction of a sustainable global future, through care for the integral water cycle and the provision of services that transform the reality of Brazilian society.

PAULO ROBERTO DE OLIVEIRA,
CEO GS INIMA BRASIL
GRI 2-22

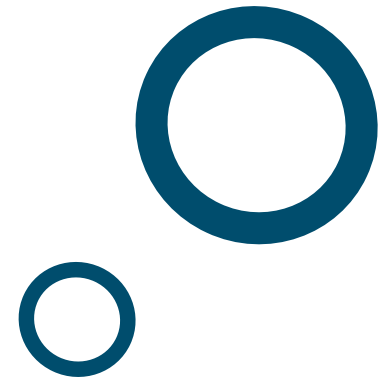




Comasa - Santa Rita do Passa Quatro
Water Treatment Plant (SP)

PRESENTATION OF THE REPORT

PRESENTATION OF THE REPORT



14

*[Questions, suggestions
and comments on the
report can be directed to
hidrosfera@gsinima.com.br](mailto:hidrosfera@gsinima.com.br)*

GRI 2-3

Committed to transparency, GS Inima Brasil presents its Sustainability Report — Hydrosphere 2024: Reference year 2022/2023. On a biennial basis, the document provides information on the period from January 1, 2022 to December 31, 2023, which covers our Hydrosphere strategy and the vision of the future for sustainable performance, the main initiatives carried out in the period and the performance on topics relevant to and for the sectors in which we operate, according to the materiality matrix, presented on the following topic.

GRI 2-3

The report was prepared in accordance with the standards of the Global Reporting Initiative (GRI) version 2021 and the information contained in the report refers to the performance of all Brazilian operations in the Concessions, Industrial and Solutions business segments, following an operational control approach with indicators that are under the management and control of the Company. Thus, the Araucária, Sanevap, Olímpia, Birigui, Batatais and Sertãozinho units are only included in the financial and administrative indicators, due to their contract models. No external verification of the document was performed.

GRI 2-2, 2-5

MATERIALITY MATRIX

In order to present relevant content on the main impacts of GS Inima Brasil's operations, and in line with the expectations of our stakeholders, in 2023 a review of our materiality matrix was carried out, under the concept of double materiality. Through the process whose steps are presented below, we identify the themes with the greatest impact and influence on our activities, on the sectors in which we operate, for our relationship audiences and for the environment. GRI 2-4

MATERIALITY PROCESS

GRI 2-14, 3-1

CONTEXT ANALYSIS AND IDENTIFICATION OF ACTUAL AND POTENTIAL IMPACTS

Analysis of internal and external materials, benchmark study with 11 companies in the sectors of operation and mapping of global trends in sustainability, such as Sustainable Development Targets, Water + Ocean Platform of the Global Compact, The Global Risks, The Sustainability Yearbook 2022, among others, as well as survey of sectoral studies, such as the Business Commitment for Water Security and the 2050 Review – Water and Sanitation, of the Brazilian Business Council for Sustainable Development (CEBDS), among others.

ASSESSMENT OF THE IMPORTANCE OF IMPACTS AND PRIORITIZATION

From the context analysis, a list of topics was prepared that reflected the actual and potential impacts for the Company and its sectors of operation. The topics were prioritized through online consultations and interviews with key stakeholders: employees, regulators, companies, granting authorities, customers, financiers, suppliers and business partners. In all, 13 in-depth interviews were conducted and 79 feedbacks were collected through the online survey.

LIST OF MATERIAL TOPICS AND APPROVAL

The prioritization stage resulted in a list of 12 material topics, which reflect the aspects with the greatest impact and influence on the Company's activities and on the sectors in which it operates. The topics were approved by the Board and Presidency of GS Inima Brasil.

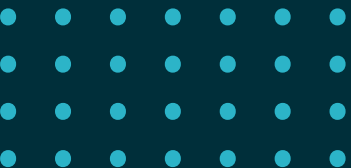
Through the process, we conducted 13 interviews with key stakeholders and captured 79 responses through an online survey to prioritize topics. As a result, 12 priority themes were listed in our materiality matrix.

GRI 2-4

LIST OF MATERIAL TOPICS

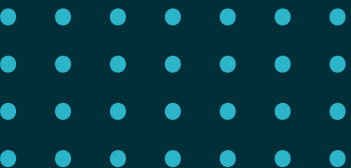
GRI 3-2

TOPICS	RELATED ASPECTS	IMPACTS	LIMITS OF IMPACTS	RELATED INDICATORS
UNIVERSALIZATION OF SANITATION	New Legal Framework for Sanitation Universalization targets Service to the low-income population Sanitation in isolated and rural areas	The Company is subject to the regulation related to the New Legal Framework, the universalization targets and the service with quality services to the population. The challenges are universalization in isolated and rural areas, which require dialogue with stakeholders involved, in particular, the government and the local community, and technologies that contribute to operational efficiency and financial sustainability of contracts.	Company, Regulatory Bodies, Governments and Granting Powers, Community and Competitors	GRI 3-3, 203-1, 203-2, GSIB 01, GSIB 02
CLIMATE CHANGE, WATER SECURITY AND ENERGY TRANSITION	Risks, opportunities and operational and financial implications related to climate change (adaptation) Greenhouse Gas emissions management (mitigation) Energy efficiency (cost and consumption) Renewable energy sources Efficient use of water resources Reduction of water losses Shortage risk assessment Resilience of operational infrastructures Capture in water stress sites Solutions (reuse, desalination, among others)	The Company, while emitting greenhouse gases (GHG), contributing to climate change, is subject to water scarcity, driven by climate variation. In addition, the sanitation and industrial sectors are highly demanding of electricity. From the perspective of opposition, in turn, the company seeks energy efficiency alternatives and use of renewable sources, which contribute to the reduction of GHG emissions and reduce energy costs, and has solutions for water reuse and desalination, which mitigates the impacts related to water abstraction and consumption and water stress.	Company, Customers	GRI 3-3, 201-2, 302-1, 302-2, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, GSIB 03, GSIB 04
CUSTOMER SATISFACTION AND QUALITY OF SERVICE PROVISION	Customer satisfaction indices and survey Quality of commercial service External engagement and communication Accessibility Quality indexes of the water and effluent treatment Water Safety Control and Monitoring Management of water and effluent quality complaints	The company is subject to quality control of water and effluent treatment, which can impact the health and safety of customers. In addition, their services are evaluated by customers - both industrial and concessions - and their satisfaction can impact the company's reputation, positively or negatively.	Company, Supervisory Bodies, Granting Authority	GRI 3-3, 416-1, 416-2, 418-1, GSIB 06
RESPECT FOR CONTRACTS AND STAKEHOLDER RELATIONS AND WITH THE COMMUNITY	Contract compliance management Relationship with suppliers, customers, investors, community, regulatory bodies among others Corporate social responsibility Social license to operate	GS Inima is subject to contractual targets related to its performance on the industrial and sanitation front. Full compliance with contracts is an important lever for contributing to the universalization and reduction of inequalities. However, outdated contracts may entail risks for the company and for the full provision of services. In addition, the industrial and sanitation sectors require active dialogue with regulatory stakeholders, government, suppliers, partners, customers, among others, and with the community, in particular, to guarantee the social license to operate. At the same time that the company brings a quality service to the population, there are challenges related to universalization in isolated areas and in relation to society's perception of the benefit generated and the tariff model of water and sewage services.	Company, Regulators, Government, Partners, Suppliers, Customers and Communities	GRI 3-3, 203-1, 203-2, 413-1, 413-2, GSIB 05



TOPICS	RELATED ASPECTS	IMPACTS	LIMITS OF IMPACTS	RELATED INDICATORS
INNOVATION, DIGITALIZATION AND TECHNOLOGY	Investments in innovation Research and development Strategic partnerships Process automation Data management Digitization of customer service channels Digital transformation	The company's ability to innovate and invest in digital transformation and technology is related to the company's long-term competitiveness in the industrial and sanitation sectors, as well as operational efficiency. They also consist of elements to meet the challenges of universal sanitation - especially in isolated and rural areas - the efficient use of resources, customer service and cost efficiency.	Company, Partners, Government and Solution Providers	GRI 3-3
ETHICS, TRANSPARENCY AND COMPLIANCE	Business Ethics Compliance Practices Standards of conduct Mechanisms for whistleblowing Anti-corruption practices Conflicts of interest Preventive actions and training Information security Data protection	All companies are subject to risks related to ethics and non-compliance with sectoral laws and regulations, related to corruption, socio-environmental, economic, among others, which may constitute monetary and non-monetary sanctions and impacts on the organization's reputation.	Company, Suppliers, Granting Authority, Customers, Financing Agencies	GRI 3-3, 205-1, 205-2, 205-3, 206-1, 415-1
BUSINESS EFFICIENCY AND SUSTAINABILITY	Business Ethics Compliance Practices Standards of conduct Mechanisms for whistleblowing Anti-corruption practices Conflicts of interest Preventive actions and training Information security Data protection	All companies are subject to risks related to ethics and non-compliance with sectoral laws and regulations, related to corruption, socio-environmental, economic, among others, which may constitute monetary and non-monetary sanctions and impacts on the organization's reputation.	Company, Suppliers, Granting Authority, Customers, Financing Agencies	GRI 3-3
ATTRACTION, RETENTION AND DEVELOPMENT OF PEOPLE, DIVERSITY AND INCLUSION	Attraction Programs Turnover Training and development of competencies Leadership Development Performance review Organizational climate Diversity in leadership and staff Affirmative policies Non-discrimination Gender equity Inclusion of ethnic minorities Inclusion of people with disabilities Diversity policy	An organization's ability to attract, retain, and develop talent has the potential to impact its own competitiveness and strategic performance, in addition to the well-being of employees. The appreciation of diversity and non-discrimination are also elements linked to the competitiveness of organizations in the long term.	Company, Employees	GRI 3-3, 401-1, 401-2, 401-3, 404-1, 404-2, 404-3, 405-1, 405-2, 406-1

TOPICS	RELATED ASPECTS	IMPACTS	LIMITS OF IMPACTS	RELATED INDICATORS
CIRCULAR ECONOMY AND WASTE AND EFFLUENT MANAGEMENT	Circular solutions for waste, water and energy Reduction of environmental impacts Risk mitigation Business opportunities Social value generation Operational efficiency Policies and commitments to circularity of resources Solid Waste Management Compliance with legal requirements and storage, transportation and disposal regulations Technologies for treatment of effluents Environmental monitoring Compliance with legislation and regulatory standards Treatment quality Effluent reuse	The company is subject to legal and regulatory requirements related to waste and effluent management. At the same time, given the nature of industrial and sanitation business, circular solutions for waste, water and energy represent important opportunities for reducing environmental impacts, risk mitigation and business opportunities.	Company, Suppliers, Customers, Supervisory Bodies, Companies	GRI 3-3, 306-1, 306-2, 306-3, 306-4, 306-5
OCCUPATIONAL HEALTH AND SAFETY	Accident prevention Risk management and mitigation Occupational health Mental health Safety promotion Compliance with Regulatory Standards Incident/injury indicators	The company is subject to regulatory standards relating to occupational health and safety. Given the nature of business, especially on the industrial front, promoting occupational health and safety is especially relevant to prevent accidents and mitigate risks.	Company, Employees, Suppliers	GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10
HUMAN RIGHTS AND RESPONSIBLE SUPPLY CHAIN MANAGEMENT	Protection and respect for human rights Legal compliance with labor practices Respect for human rights in the chain Sustainable procurement Business ethics Social and environmental assessment of suppliers Local Procurement Supplier Development	The outsourcing of certain activities involves socio-environmental risks along the organizations' value chain, such as risks related to the violation of labor rights, risks of child, forced and/or similar labor and environmental risks arising from supplier practices. In this context, contracting companies are subject to liability for these risks, which can cause losses of various orders, such as reputational and financial.	Company, Partners, Suppliers	GRI 3-3, 204-1, 308-1, 308-2, 408-1, 409-1, 410-1, 414-1, 414-2
BIODIVERSITY PRESERVATION	Biodiversity conservation Recovery of degraded areas Protected areas Environmental monitoring Preservation of water sources Land use	The Company's activities involve the use of land, while relying on the health-iness of springs for water availability and development. In this context, it is worth highlighting the role of the sanitation sector in mitigating impacts on biodiversity and the importance of preservation of springs for the continuity of business and for water availability to society.	Company, Corporation	GRI 3-3, 304-1, 304-2, 304-3, 304-4







GS INIMA

GS INIMA

GLOBAL PRESENCE GRI 2-1 GS Inima Brasil is a privately held company and reports to the world headquarters in Spain, GS Inima Environment, which in turn is controlled by GS E&C, the engineering arm of South Korea's fifth largest business conglomerate. The GS Group operates in the energy sector, with exploration, production and distribution, refinery and petrochemicals, electricity, natural gas, biomass, renewables; in the construction and engineering sector, sports, retail and e-commerce.

GS E&C has business areas including architecture/housing, plants, infrastructure and new businesses. As a leading ESG company, GS E&C seeks to grow as a premier global engineering and construction company that promotes sustainable values around the world.

GS INIMA IN THE WORLD



- Headquarters GS E&C
- GS E&C - Subsidiaries and affiliates
- GS Inima Environment Headquarters
- GS Inima - Subsidiaries and affiliates



SOUTH KOREA
Construction | Other

GS E&C

GS Sports

Energy | Power

GS Energy

GS Caltex

GS E&R

GS EPS

Retail | Trade

GS Global

GS Retail



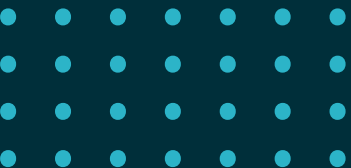
SOUTH KOREA
Architecture

Eco

Infra

Leisure

Plant



**SPAIN****GS Inima Algeria****GS Inima Brasil****GS Inima Chile****GS Inima USA****GS Inima Mexico****GS Inima UAE** (United Arab Emirates)**GS Inima Marrocos****GS Inima Oman****GS Inima Vietnam****GS Inima Tunisia****BRAZIL****GS Inima Concessões****GS Inima Ambient****GS Inima Samar****Araucária****Caepa****Comasa****Ourinhos Saneamento****Palmeiras Saneamento****Sanama****Sanel****Saneouro****Sanevap****Sesamm****GS Inima Industrial****Aquapolo****GS Inima Industrial Triunfo****Águas de Reúso de Vitória****GS Inima Serviços****Batatais****Birigui****Sertãozinho**

ABOUT GS INIMA BRASIL

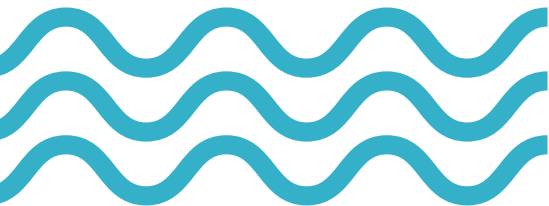
GRI 2-1, 2-6

26

With more than 28 years of history, GS Inima Brasil is a holding company that controls special purpose entities (SPEs) operating in the Concession, Industrial and Solutions segments. A pioneer in the concession of public basic sanitation services and one of the largest private groups in the sector in the country, it is responsible for 15 contracts for the provision of sanitation services, in various modalities, and 3 contracts with the industrial sector. It operates in the states of Alagoas, Espírito Santo, Minas Gerais, Rio Grande do Sul and São Paulo in the management of the integral water cycle, from abstraction to effluent treatment and return to the environment. GRI 2-1

In 2023, GS Inima added a full concession contract entered into in the period, in Santa Cruz das Palmeiras (SP). Together, the contracts of the concessions segment totaled a population of 1,822,860 in 2023. On the Solutions front, there

were two contracts signed in the year, in Batatais (SP) and Sertãozinho (SP), one renewed contract, in Birigui (SP) and one finalized contract, in Olímpia (SP). Through GS Inima Industrial, in turn, it totaled 11 customers served in the petrochemical





segment, with sufficient volume to serve about 500 thousand equivalent hectares. [Learn more at GS Inima Brasil Operating Units, p. 29.](#)

In January 2024, GS Inima Brasil won the 1st reuse water sub-concession auction in Brazil, arising from a strategic partnership between Companhia Espírito Santense de Saneamento (CESAN), in the state of Espírito Santo, and the company ArcelorMittal. Águas de Reúso de Vitória, the result of the consortium between GS Inima Brasil and Tubomills, will be responsible for the provision of effluent treatment services in the Camburi basin (ES) and for the supply of reuse water for the industrial use of ArcelorMittal. The contract includes design, construction, operation and maintenance for 30 years. The Reuse Water Production Station (EPAR) will require investments in the order of R\$ 240 million and will have a minimum production capacity of 200 liters per second, equivalent to the consumption of a city with a population of 115 thousand inhabitants.

In addition, in April 2024, GS Inima Brasil won another full concession by winning the auction to provide water and sewage services in the city of Ourinhos, in the interior of the state of São Paulo.

BUSINESS SEGMENTS

GS INIMA CONCESSÕES (CONCESSIONS)

The Concessions segment is responsible for contracts for the provision of public water supply and sewage services. In this segment, we operate through different contract models practiced by the sector, such as:

■ FULL CONCESSIONS

Contract through which the holder of the provision of public sanitation service (municipality, microregion or region) transfers all the operation and maintenance of drinking water supply and sanitary sewage systems, as well as the responsibility for carrying out the necessary investments to achieve targets of universalization and adequacy of these services, for a determined period, during which the concessionaire is remunerated through public tariffs charged directly to users. The assets do not cease to belong to the government, but are the responsibility of the private company until the end of the concession period.

■ PARTIAL CONCESSIONS

It differs from full concessions mainly because there is the concession of only one, or part, of the public water supply or sewage systems, the others remaining under the responsibility of the government, which may, for example, continue to be responsible for the collection of tariffs, transferring the part of the revenues that is the responsibility of the concessionaire.

■ SUB-CONCESSIONS OR SUB-DELEGATIONS

They are models of contract by which the sanitation service provider (sub-grantor) transfers part of its



28

charges to third parties (sub-delegate), who assume all rights and obligations determined by the sub-concession.

■ ASSET LEASES

A contract that allows the private sector to carry out, with its own resources, the work of setting up the necessary facilities; the assets are leased to the public authorities for a specified period.

■ PUBLIC-PRIVATE PARTNERSHIPS (PPP)

It is an efficient alternative to raise the service indices towards universalization, especially in relation to health exhaustion, because it enables non-susceptible projects without burdening the granting authority. It takes place by means of a contract which, most of the time, covers the administrative concession modality, characterized by the public administration being the

direct or indirect user of the services provided by the concessionaire, even if it involves the execution of works or the supply and installation of goods, and by being fully subsidized by the public partner by means of a consideration paid to the concessionaire. In the sponsored mode, the concession of public services, whether or not preceded by public works, will give the concessionaire the possibility of earning revenue directly from the pecuniary consideration coming from the public purse.

[Learn more at https://www.gsinimabrasil.com.br/unidades-de-negocios/concessoes/](https://www.gsinimabrasil.com.br/unidades-de-negocios/concessoes/)

GS INIMA INDUSTRIAL

Created in 2019, through the acquisition of the control of the companies Aquapolo (SP) and GS Inima Industrial Triunfo (RS), GS Inima Industrial offers water solutions for the industrial sector. With the recent conquest of the reuse water sub-concession in Espírito Santo, which will be operated by Águas de Reúso de Vitória, GS Inima Industrial establishes its position as a national leader in the

treatment of industrial water and production of reuse water in the country. The industrial business front also offers seawater desalination solutions, being an important link in the value chain of industrial and sanitation customers located near the coast to meet high demands on water resources. The segment operates through contracts of:

- Operation and Maintenance (O&M)
- Engineering, Procurement, Construction, Operation and Maintenance (EPC + O&M)
- Design, Build, Own and Transfer (DBOT)
- Design, Build, Own and Operate (DBOO)
- Acquisition, Operation and Owner (AOO)
- Acquisition, Operation and Transfer (AOT)

[Saiba mais em https://www.gsinimabrasil.com.br/unidades-de-negocios/industrial/](https://www.gsinimabrasil.com.br/unidades-de-negocios/industrial/)

GS INIMA SOLUÇÕES

This segment works on contracts for the operation and maintenance of water and sewage systems, as well as the management and execution of works connected to sanitation services, for public and private operators.

[Learn more at https://www.gsinimabrasil.com.br/unidades-de-negocios/solucoes/](https://www.gsinimabrasil.com.br/unidades-de-negocios/solucoes/)

OPERATING UNITS GS INIMA BRASIL 2023

GS INIMA CONCESSÕES (CONCESSIONS)

OPERATIONAL UNITS	LOCATION	CONTRACT YEAR	MODEL CONTRACT	POPULATION SERVED (IN 2023)
GS INIMA AMBIENT	Ribeirão Preto/SP	1995	Partial concession of treatment services for sewage	697,872
SESAMM	Mogi Mirim/SP	2008	Partial concession of treatment services for sewage	80,440
ARAUCÁRIA	Campos do Jordão/SP	2010	Lease of assets with SABESP for construction of sewage collection and treatment system	44,895
SANEVAP	São José dos Campos/SP	2012	Lease of assets with SABESP for construction of sewage collection and treatment system	213,198
SANAMA	Maceió/AL	2014	PPP with CASAL for sewage services and support to commercial management	218,753
CAEPA	Paraibuna/SP	2015	Full concession of water and sewage supply services	16,930
COMASA	Santa Rita do Passa Quatro/ SP	2016	Full concession of water and sewage supply services	22,251
GS INIMA SAMAR	Araçatuba/SP	2012	Full concession of water and sewage supply services	209,803
SANEOURO	Ouro Preto/MG	2019	Full concession of water and sewage supply services	64,599
SANEL	Luiz Antônio/SP	2020	Full concession of water and sewage supply services	13,213
PALMEIRAS SANEAMENTO	Santa Cruz das Palmeiras/ SP	2023	Full concession of water and sewage supply services	27,962
TOTAL GS INIMA CONCESSÕES				1,609,916

*In 2024, a full concession contract was signed in Ourinhos (SP), constituting Ourinhos Saneamento.

30

GS INIMA SOLUÇÕES

OPERATIONAL UNITS	LOCATION	CONTRACT YEAR	MODEL CONTRACT	POPULATION SERVED (IN 2023)
OLÍMPIA*	Olímpia/SP	2020-2023	Operation and maintenance of the Sewage Treatment Plant of the Water and Sewage Department of the Municipality of Olímpia	-
BIRIGUI	Birigui/SP	2021	Operation and maintenance of the Municipal Government of Birigui's groundwater collection and treatment system	34,451
SERTÃOZINHO	Sertãozinho/SP	2023	Operation and maintenance of STP with the Autonomous Service of Water, Sewage and Environment of Sertãozinho	126,160
BATATAIS	Batatais/SP	2023	Operation and maintenance of STP with the Municipal Government of Estância Turística de Batatais	52,333
TOTAL				212,944

* The O&M Olímpia contract was finalized in 2023.

GS INIMA INDUSTRIAL

OPERATIONAL UNITS	LOCATION	CONTRACT YEAR	MODEL CONTRACT	TOTAL EQUIVALENT HABITANTS** (IN 2023)
GS INIMA INDUSTRIAL TRIUNFO	Triunfo/RS	2009*	DBOO (Design, Build, Own and Operate)	374,094
AQUAPOLO	Aquapolo/SP	2013*	A00 (Acquisition, Operate and Owner)	150,297
TOTAL EQUIVALENT INHABITANTS				524,391

* Acquired by GS Inima Industrial in 2019

** Equivalent population calculated based on the volume of water produced by the unit and estimated per capita consumption of 180 l/inhab/day

*** In 2024, the reuse water sub-concession contract was signed with Cesan (ES), constituting Águas de Reúso de Vitória

INTEGRAL WATER CYCLE GS INIMA



TREATMENT OF WATER FOR HUMAN CONSUMPTION

GS Inima Brasil: 12 WTPs in operation with capacity to treat 2,000 l/s of water for human consumption

GS Inima Group: more than 20 WTPs in the world with a treatment capacity of more than 13 thousand l/s



DESALINATION

GS Inima Group: with more than 30 plants and production capacity of more than 17 million l/s, is a pioneer in desalination of seawater in Europe



INDUSTRIAL WATERS AND EFFLUENTS

GS Inima Brasil: production of more than 1,700 l/s of treated water for industry

Grupo GS Inima: More than 20 water and industrial effluent treatment plants with a capacity of more than 5,800 l/s



REUSE WATERS

GS Inima Brasil: holds the largest reuse plant in Latin America, Aquapolo, capable of producing about 1000 l/s of recycled water for the industry. Vitória Reuse Waters will have a minimum production of 200 l/s

GS Inima Group: more than 20 plants with tertiary treatment and a total production capacity of more than 5,800 l/s



DOMESTIC SEWAGE TREATMENT

GS Inima Brasil: 16 STPs in operation and capacity to treat more than 4,000 l/s

Grupo GS Inima: More than 75 STPs with a capacity greater than 23,000 l/s

HIGHLIGHTS GS INIMA BRASIL 2023

BUSINESS

EXECUTION
of full concession
in Santa Cruz das
Palmeiras/SP

32

16

WASTEWATER
Treatment Plants
(Industrial and Domestic)

12

WATER
Treatment Plants

01

REUSE WATER
Production Plant
for Industry

1.82

MILLION
people served

02

CONTRACTS
executed, in
Batatais (SP) and
Sertãozinho (SP)

11

INDUSTRIAL
customers
served

R\$

793^{.26} **MILLION**
net revenue

97^{.96} **MILLION**
invested in water
and sewage

65^{.15} **MILLION**
of investment
in industrial
operations

33

332^{.47} **MILLION**
of investment
in the current contracts
scheduled for the
next five years*

*The investments planned for the next five years, adding the two new contracts signed in 2024, Águas de Reúso de Vitória and Ourinhos, will be R\$ 969 million.

ECONOMIC-FINANCIAL

SOCIAL

34

951 EMPLOYEES

86 HOURS
of average
training
per employee

4.315
assets supplied

22.4% ASSESSED
on socio-environmental
criteria

R\$ 97.96 MILLION
invested in
infrastructure
and support
services (water
and sewage)

R\$ 4.38 MILLION
in social investments
in the 2022-2023
cycle

ENVIRONMENTAL

83 THOUSAND

MWh of energy consumed, in which

3 THOUSAND

MWh from own generation, and

10 THOUSAND

MWh from renewable sources

17 MILLION

m³ of reuse water used for industrial purposes

90 THOUSAND

m³ of reuse water used internally

35

41 THOUSAND

TONS of equivalent CO² emitted in Scopes 1 and 2 (GEE)



RELEVANT FACTS 2024

EXECUTION of full concession in Ourinhos/SP

UNPRECEDENTED CONCESSION in Brazil for reuse water in Espírito Santo

AWARDS AND RECOGNITION

36

GS INIMA BRASIL WAS recognized in two categories at the 5th Abcon Sindcon 2023 Sustainability Awards: Management & Governance and Ecosystem Protection and Restoration.

AQUAPOLO AMBIENTAL was recognized as a *Climate Smart Water Utility* by the *International Water Association (IWA)* during the *IWA World Water Congress & Exhibition* in Denmark in 2022.





COMPANHIA DE ÁGUA E ESGOTO de Paraibuna (Caepa), controlled by GS Inima Brasil, won the Acertar Award in the TOP 10 category - quality, reliability and traceability of information, promoted by the PCJ Regulatory Agency (ARES-PCJ) in 2023.

GS INIMA SAMAR IS FEATURED in Panorama Abcon Sindcon 2023 with ESG cases and practices relating to the production of renewable energy in operations, the use of a solar sludge dryer and projects and studies linked to water security.

MISSION, VISION AND VALUES

38

MISSION

Working to build a sustainable global future, taking care of the entire water cycle by providing sanitation and industrial utilities services with excellence, commitment and innovation, generating economic, environmental and social value for customers, suppliers, shareholders, employees and Brazilian society.

VISION

To be recognized as a company of excellence and a benchmark in the operational management of the sanitation and industrial utilities sector in Brazil, and as the best partner to guarantee compliance with legal and social contracts, being among the largest private companies in the sector through sustainable growth.

VALUES

INTEGRITY AND RESPECT TO COMMITMENTS

We are committed to ethics, transparency and honesty, strictly adhering to laws, standards and principles. This not only generates trust and credibility among our employees, clients and partners, but also strengthens ties with society as a whole. We honor every commitment we make to our *stakeholders*, seeking to build solid and lasting relationships based on ethics and transparency.

PIONEERING AND INNOVATION

With boldness and courage, we open up sustainable paths for change and adaptation. Our national and international *know-how*, combined with our innovative culture, generates value and influence in the sectors in which we operate. Pioneering and innovation are in our DNA, driving efficiency, perpetuity and global leadership in water solutions.

EXCELLENCE IN SERVICE DELIVERY

We constantly strive to exceed the expectations of our clients and *stakeholders* by delivering high quality and efficient services. Our commitment to excellence not only guarantees our clients' satisfaction, but also drives the group's sustainable growth.

CARE, PEOPLE EMPOWERMENT, AND SAFETY

We show care for our employees, facilities, relationships and the environment. We recognize that people are fundamental to our journey, valuing their contributions and respecting their individualities.

We go beyond simply providing fair and safe conditions; we encourage teamwork, the development of skills, autonomy, innovation and respect for diversity. We prioritize a safe and healthy working environment, protecting employees' physical and mental integrity and promoting a culture of prevention and care, both individually and collectively.

SUSTAINABILITY AND SOCIAL RESPONSIBILITY

We are committed to transforming society through responsible services, connecting socio-economic and environmental development for present and future generations. We go beyond our financial results; we promote inclusion, diversity and equality, legitimizing social and cultural demands. We listen, respect and work together to build a prosperous and sustainable future for all.

CUSTOMER VALUE CREATION

It's not just about financial results; it's about creating a shared social and environmental impact with our stakeholders, especially our clients. By working with excellence in the provision of services, in the development of our team and in our relationship with suppliers, we contribute to the growth of our business, the market and the communities in which we operate. This generation of value, combined with the principles of sustainability, social responsibility and respect for people, guarantees us the trust of society and the continuity of our business.





HYDROSPHERE

HYDROSPHERE

OUR SUSTAINABILITY STRATEGY



42

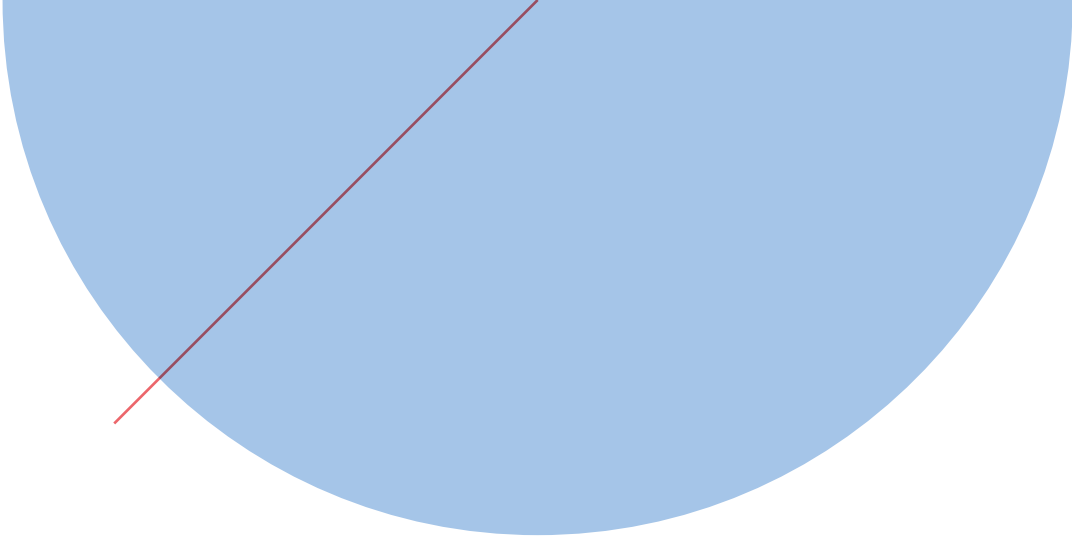
Focused on our mission to build a sustainable future through our expertise in the integral water cycle, we recognise our purpose of caring for the Hydrosphere, the world of water. The way to achieve this is through our sustainability strategy, made up of actions to mitigate the impacts of our activities and to generate sustainable value for our stakeholders and the places where we are present.

Divided into six main pillars that represent our **values**, Hydrosphere presents **sustainability** paths and commitments that are relevant to business management and to our *stakeholders*, defined and reviewed on the basis of our materiality matrix. Hydrosphere's commitments include **ESG** (environmental, social and governance) aspects and are aligned with some of the United Nations (UN) Sustainable Development Goals (SDGs), presented in the artwork below. We would like to highlight our

direct and prioritised action in relation to SDG 06 - Drinking Water and Sanitation; SDG 07 - Affordable and Clean Energy; and SDG 12 - Responsible Consumption and Production; and SDG 13 - Action against Global Climate Change.


The Hydrosphere strategy is formalised in our **Sustainability Policy**, created in 2023 and in the process of being consolidated for publication



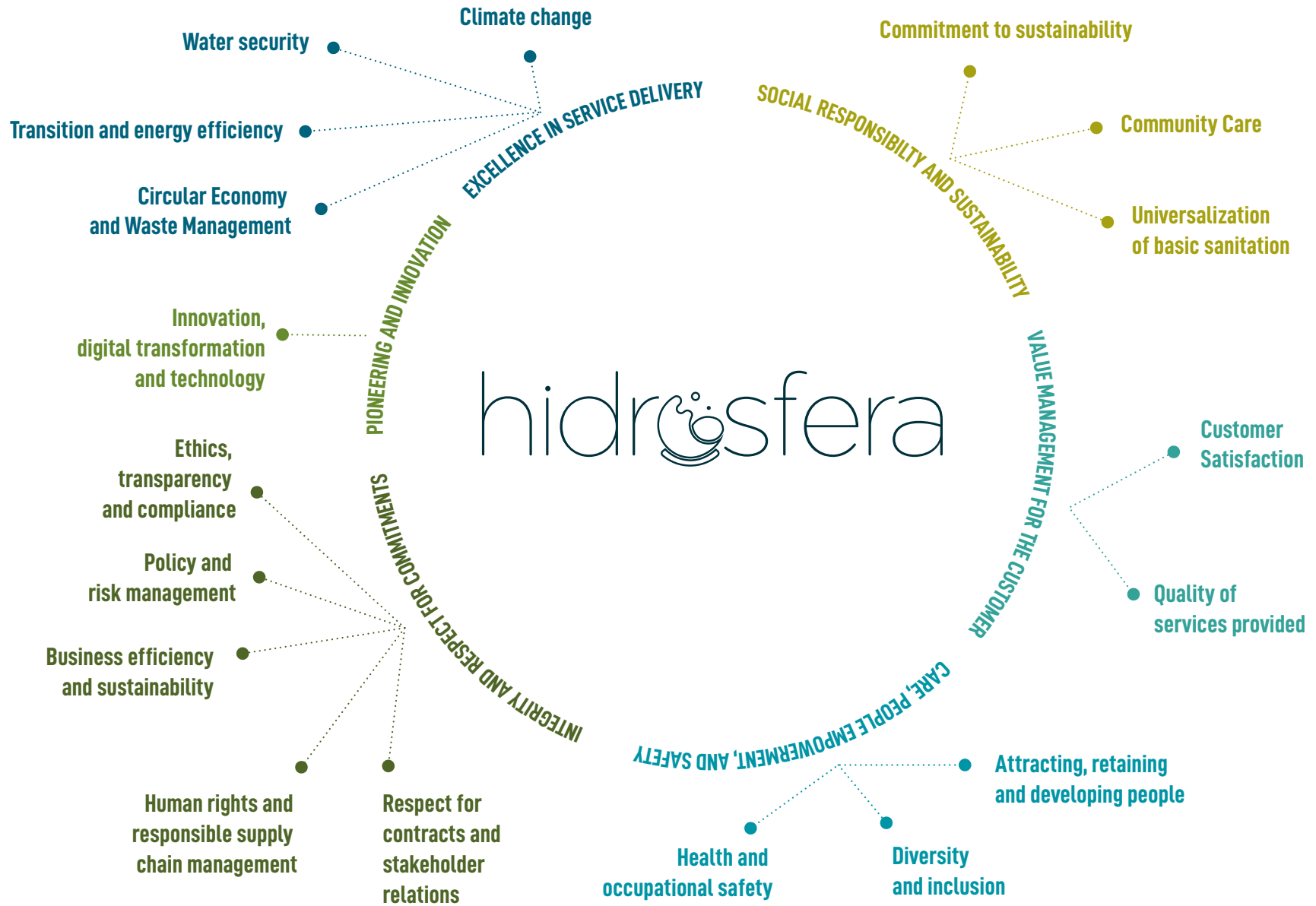


in 2024, and is extended to all areas of GS Inima Brazil and its subsidiaries. It is also part of the GS Inima Group's global strategy, which integrates the visions of the different countries in which it operates to direct efforts towards sustainability guidelines and actions. All of the projects developed by GS Inima Brasil take into account the Hydrosphere, from tendering concessions to community relations, from reuse in industry to innovation strategy, among other fronts.

COMMISSION HYDROSPHERE | ESG



As a way of strengthening sustainability governance, in the 2024 cycle we created the Hydrosphere | ESG Commission, made up of members from various areas of the company, such as the **New Business and Institutional Relations, Operation and Maintenance Concessions and Industrial, and Strategic People Management**, among others. In addition, after reviewing the materiality matrix in 2023, we began revising the action plans linked to the issues identified and our strategy.



SOCIAL RESPONSIBILITY AND SUSTAINABILITY

Commitment to Sustainability [E+S+G]

- Ensure the progressive advancement of GS Inima Brasil's level of maturity in terms of its positioning and performance in sustainability, by defining a strategy and monitoring the execution and results of actions;
- Maintaining corporate reporting on sustainability and specific issues such as the greenhouse gas inventory and other reporting standards in line with the interests and/or requirements of *stakeholders*;
- Whenever possible, insert collective sustainability/ESG targets linked to variable remuneration;
- Working with sectoral, business, governmental and civil society organisations to collectively advance the issues that make up the Hydrosphere at local, national and international level, such as adherence to the principles of the Global Compact.



Community Care [S]

- Respect the commitments made and communication with the local communities where GS Inima Brasil operates;
- Identify and mitigate negative impacts on the community from operations;
- Seek a social licence to operate with the trust of stakeholders;
- Have mechanisms in place to facilitate dialogue and engagement with the community;
- Promoting social action initiatives based on projects that have a positive impact on communities and enable transformation and local development where the company operates;
- Promoting education and awareness-raising activities in relation to sustainability aspects for the community, as well as cultural projects;



Universalization of water and sanitation services [E+S]

- Act in accordance with the national guidelines for basic sanitation (Law no. 11.445/07, updated by Law no. 14.026/20), particularly with regard to the progressive expansion of access to basic sanitation for all occupied households, and ensuring that the population is served with quality services, following the sector's regulatory guidelines;
- Contribute to achieving the universalisation targets for sanitation service holders, as set out in Article 11B of Law 11.445/07, in synergy with the targets of SDG 6 - Water and Sanitation, especially in irregular, isolated and rural areas;
- Respect the human right to water and sanitation and promote engagement with public bodies, communities and business partners, among other audiences, in the pursuit of actions that promote guaranteed access;
- Ensuring access to sanitation services for the low-income population through flexible technical and commercial solutions, such as social tariffs, while respecting local specificities.

45



CUSTOMER VALUE CREATION

46

Customer satisfaction [S + G]

- Promoting the quality of customer and user service before, during and after the provision of services, guaranteeing inclusive practices and non-discrimination;
- Adopt a proactive, preventive and transparent stance in the provision of services, guaranteeing communication, especially in situations of changes to the functioning of the systems, whether programmed or emergency, and impacts on the community's routine, such as works and interruptions to the system;
- Have communication channels and accessible spaces for customer service and/or users of products and services, both for requesting services and for demands and complaints;
- Evaluate customer satisfaction in a timely manner through satisfaction surveys and address the necessary actions according to the results.



Quality of services provided [G]

- Continuously strive to maintain and improve the quality required, guaranteeing compliance with normative, regulatory and contractual quality standards in all services provided;
- Guide quality management with the principle of prevention, assessing risks, especially social and environmental risks of the services provided, and implementing mitigating measures that increase safety, stability and eliminate possible negative impacts on people and the environment;
- Use national and international management standards and guidelines as references to ensure the adoption of best practices and, where possible, certify management systems.

INTEGRITY AND RESPECT

12
∞

Efficiency and sustainability of the business [G]

- Constantly seeking to optimise processes and costs, as well as protecting revenue by controlling losses, in order to maximise the efficiency of operations, guaranteeing the achievement of standards of excellence and efficient use of resources;
- Ensuring healthy financial management to meet the company's strategic objectives;
- Defining policies and standards to ensure the quality of the services provided;
- Mitigating the environmental impacts of operations by efficiently consuming natural resources such as water, energy and materials; striving for excellence in the quality of water and effluent treatment; and minimising the generation of waste in the process and ensuring environmentally appropriate disposal.



Ethics, transparency and compliance [S + G]

- Fully comply with the legislation in force in the locations where GS Inima Brasil operates and adopt complementary measures when the local legislation is less strict than the standards established internally;
- Ensure behaviour with integrity, ethics and transparency, internally and in the relationship between the Company's stakeholders through the GS Inima Brasil Integrity Programme, its policies and initiatives;
- Have mechanisms in place to combat corruption, in accordance with the Anti-Corruption Law (Law 12.846/13);
- Act with transparency, based on information systems and institutionalised decision-making processes;

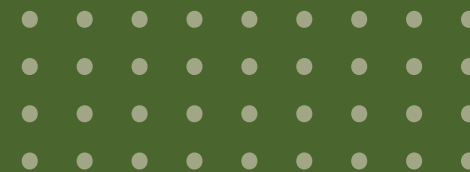
- Acting in line with good corporate governance practices;
- Acting in line with the Group's other policies and the guidelines of the GS Inima Integrity Programme Brasil.

(<https://integridade.gsinima.com.br/>)

Risk policy and management [G]

- Recognise the existence of social, environmental - including climate - and governance risks, and consider them across the board in the risk categories that make up the Risk Management Policy;

47



- Assess and manage social, environmental and governance risks in all operating units and as part of the decision-making process regarding new investments and businesses.

- Mapping *stakeholders* in high-impact projects, defining and implementing engagement strategies and actions;
- Promote dialogue with shareholders, customers, employees, service providers, suppliers and other stakeholders in order to harmonise their needs and expectations in relation to the activities of GS Inima Brasil

(ILO) on Indigenous Peoples. 169 of the International Labour Organisation (ILO) on Indigenous Peoples;

- Ensure the right to free association and collective bargaining;

- Prioritise the hiring of services and local suppliers;

- Preventing and mitigating negative environmental and social impacts in the supply chain;

- Act in line with the Group's other policies, such as the Integrity Guide, the Code of Integrity, the Related Parties Policy, the Contracts Policy, the Purchasing Policy and the Labour Outsourcing Policy .

Respect for contracts and relations with *stakeholders* [G]

- Acting in accordance with contractual commitments, guaranteeing financial, technical and operational conditions for their execution;

- Comply with all regulatory requirements that may affect the service contract, always acting preventively;

- Contribute to improving the regulatory guidelines and standards of the sectors in which it operates;

- Maintaining dialogue with *stakeholders* in order to act collaboratively in the construction of contracts that mitigate risks for the parties involved in the provision of services;



Human rights and responsible management of the supply chain [E+S+G]

- Respect internationally recognised human and labour rights;
- Strictly prohibit the use of forced, bonded or child labour in operations and work together with the supply chain to eliminate all forms of modern slavery, including human trafficking;
- Respect the rights of Indigenous and Traditional Peoples, as described in the United Nations Declaration on the Rights of Indigenous Peoples and Convention N°. 169 of the International Labour Organization

48

PIONEERING AND INNOVATION



Innovation, transformation digital and technology [E+S+G]

- Investing in innovation, digitalisation and technologies to maximise the generation of sustainable value through business, especially in the themes that make up the Hydrosphere;
- Constantly seeking to improve and update operational and management efficiency and sustainability models;
- Constantly paying attention to the best market practices and trends in order to promote innovation in business;
- Seeking innovations that contribute to universalisation plans, especially in rural and isolated areas;
- Searching for technologies that contribute to better customer service, to efficiency gains and optimised cost management;
- Exercise protection controls against information leaks, cyber attacks, fraud, as well as ensuring privacy, guaranteeing the availability of systems and services of the GS Inima Brasil Group;
- Act in line with the Group's other policies, such as the Information Security Policy, the Policy for Use of the Computerized Environment, the Logical Access Control Policy, the Backup and Restore Policy and the Change Management Policy.

49

KEY:

[E] Environmental - [S] Social - [G] Governance

EXCELLENCE IN
SERVICE DELIVERY

50



Climate change,
water security and
energy transition [E]

- Protecting the environment and prioritising the efficient use of natural resources, the protection of biodiversity, the fight against climate change and the promotion of responsible consumption practices, internally and throughout the value chain (customers, suppliers and other stakeholders);
- Progressively seeking energy efficiency alternatives and the use of energy from renewable sources, with a view to decarbonising the business;
- Adopt measures to monitor, mitigate and report greenhouse gas (GHG) emissions, internally and along the value chain;
- Carry out studies on risks and opportunities related to climate change and address, if necessary, adaptation measures;
- Increasing the water security of the company's operations and sites by promoting the efficient use of water, reducing the water footprint, reducing losses and increasing circularity, such as water reuse and recycling;

- Contribute to forest restoration and preservation, primarily in watersheds where the water catchments and effluent discharges of the operating units are located, seeking to adopt nature-based solutions to increase water security.



Circular economy and
waste management [E]

- Continuously strive for efficiency and quality in effluent treatment, with a view to protecting, restoring and improving the quality of the receiving water body;
- Ensuring the correct disposal of solid waste from the company's activities throughout its entire cycle;
- Strive progressively to eliminate the final disposal of waste in landfills and incineration;
- Stimulate the circular economy in the development of business activities, in the provision of services, in the supply chain and in the communities where it operates.

KEY:

[E] Environmental - [S] Social - [G] Governance

CARE, PEOPLE EMPOWERMENT, AND SAFETY

8 10 Attracting, retaining and developing people [S]

- Fully comply with all the country's laws on working hours, overtime and rest periods and ensure a decent wage;
- Having a structure and mechanisms that favour a learning environment and the development of human capital;
- Combining knowledge management with the skills needed to fully implement the company's strategy;
- Acting in line with the Group's other labour policies, such as the Policy for Encouraging Education, Training and Development; the Quality, Environment, Health and Safety Policy and the Labour Relations Policy.

or discrimination based on gender, race, ethnicity, colour, age, political orientation, religion, national or social origin, trade union membership or disability. race, ethnicity, colour, age, sexual orientation, political opinion, religion, national or social origin, trade union membership or disability.

- Establish conditions to promote the quality of life and well-being of employees;
- Acting in line with the Group's other policies, such as the Quality, Environment, Health and Safety Policy and the Security Policy Physical and Perimeter.

3 8 Health and safety at work [S]

- Establishing standards of excellence in working conditions with a view to guaranteeing the health and safety of employees and related third parties;

KEY:
[E] Environmental - [S] Social - [G] Governance

5 10 Diversity and inclusion [S]

- Guarantee equal opportunities in selection processes and ensure respect for diversity;
- Promote an environment free of discrimination and have zero tolerance for any form of harassment, intimidation

Commitments, initiatives, indicators, as well as information about the management approach to each of the themes are presented throughout the report in dedicated chapters. **More information on the material issues and related impacts can be found in the Materiality Matrix.**

ENDORSEMENT AND PARTICIPATION IN EXTERNAL INITIATIVES

GRI 2-28

We endorse and are part of external initiatives that work in favour of sustainable development, such as the United Nations Global Compact and the Brazilian Business Council for Sustainable Development, as well as participating in sector associations and river basin committees.

WE SUPPORT THE



HUMAN RIGHTS



WORK



ENVIRONMENT



ANTI-CORRUPTION



GLOBAL COMPACT

In 2023, GS Inima Brasil joined the United Nations Global Pact, the largest corporate engagement initiative in the private sector for the adoption and promotion of sustainable actions, reinforcing our commitment to collaborate with the 17 UN Sustainable Development Goals (SDGs) through our sustainability strategy - the Hydrosphere.

By joining the UN Global Compact, we have made a public commitment to report annually on our progress and our ongoing efforts in relation to the 10 principles listed by the UN, working in partnership to build a responsible corporate world that protects human rights, guarantees fair working conditions, preserves the environment and fights corruption.



BRAZILIAN BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT (CEBDS)

In 2023, GS Inima Brasil, through its industrial holding company, joined the Brazilian Business Council for Sustainable Development (CEBDS), a solid and proactive commitment to promoting sustainable development in the Brazilian business world. By joining forces with CEBDS, demonstrates its commitment to seeking innovative and responsible solutions to socio-environmental challenges, aligning itself with a network of companies committed to building a more sustainable and equitable future. This partnership strengthens not only GS Inima Brasil's position as a leader in the sector, but also its ability to positively influence business practices towards a more conscious and responsible model.

PARTICIPATION IN INDUSTRY ASSOCIATIONS GRI 2-28

ORGANISATION	TYPE OF PARTICIPATION
Abcon - Brazilian Association of Private Water and Sewage Utilities	Associate, Vice-Chairman and alternate member of the Board of Directors
Sindcon - National Union of Concessionaires Private Water and Sewage Utilities	Member, Vice-Chairman and alternate member of the Board of Directors, Technical Board and Supervisory Board
Trata Brasil Institute	Associate
Abdib - Brazilian Association of Infrastructure and Basic Industries	Associate, Thematic Chambers
Spanish Chamber - Official Spanish Chamber of Commerce in Brazil	Associate
GRI Infra	Associate
<ul style="list-style-type: none"> River Basin Committees Baixo Tietê Basin Committee (SP) Rio Pardo Basin Committee (SP) Mogi-Guaçu Basin Committee (SP) Rio das Velhas Basin Committee (MG) / Nascentes Subcommittee 	Abcon representative on civil society/users category
Fiesp/Ciesp	Associate
Acirp - Commercial and Industrial Association of Ribeirão Preto	Associate
UN Global Compact	Associate
CEBDS - Brazilian Business Council for Sustainable Development	Associate

RECOGNITION FOR SUSTAINABLE PRACTICES

In 2023, we won awards in two categories at the 5th Abcon Sindcon Sustainability Awards, which recognise the best sustainability practices of private companies in the sanitation sector in Brazil. Sesamm, controlled by GS Inima Brasil and Sabesp, won in the Management & Governance category.

In the Ecosystem Protection and Restoration category, GS Inima Samar was the winner with its project "Promoting the Circular Economy - transforming sludge into an agricultural input". Using a solar dryer, a pioneer in Brazil, the waste is transformed into an agricultural input in order to reduce landfill overload, save on chemical products and mitigate environmental impact.

During the period, Aquapolo Ambiental was recognised by the *International Water Association* (IWA) as a *Climate Smart Water Utility* company during the *IWA World Water Congress & Exhibition*, held in Denmark in 2022.

GS Inima Brasil was also featured in Panorama Abcon Sindcon 2023 with ESG cases and practices. The renewable energy fronts, operational excellence in favour of universalisation and the GS Inima Brasil Integrity Programme were highlighted in the sector publication.

54



Sesamm Sewage Treatment Plant - Mogi Mirim (SP)





Also worth mentioning is the 1st SDG Award, an initiative of GS Inima global held in 2023 to engage all countries and units on strategic sustainability issues.

The awards recognise initiatives aimed at sustainable development and social impact. In this edition, Sanama was recognised for its Social Responsibility Development Project, which involved socio-environmental impact actions with communities.



COMMITMENT TO UNIVERSALISATION OF BASIC SANITATION

GRI 3-3

56

SECTOR SCENARIO

According to 2022 data from the Ministry of Regional Development's National Sanitation Information System (SNIS), 85 per cent of the population has access to the water network, but only 56 per cent are served by sewage networks and 52 per cent of the sewage generated in the country is treated. In this context, universalising access to water supply and sewage services is still a challenge for the country. The lack of coverage and access not only highlights structural social inequality, but also jeopardises socio-economic development and environmental preservation in Brazilian municipalities.

To meet these challenges, the new Basic Sanitation Legal Framework, sanctioned in 2020 through Law 14.026/20, set targets to achieve universalisation by 2033, with 99% of the Brazilian population having access to drinking water and 90% with collected and treated sewage.

This framework rests on three main pillars: better regulation, more competition and maintaining scale in the provision of services. Since its implementation, there has been a notable increase in committed investments in the sector, driven by greater private sector involvement and a new regulatory context. Since 2020, 28 auctions have been held in 17 states, benefiting 564 municipalities and a population of 30 million Brazilians, with a total investment of R\$98 billion. The private operators who won these tenders now serve a wide range of users, from large urban centres to small municipalities.

GS INIMA'S COMMITMENTS TO UNIVERSALISATION

GRI 3-3, 203-1, 203-2

As a pioneering company in the country's sanitation sector, GS Inima Brasil has consolidated expertise, maturity and great potential to contribute to universalisation by increasing private participation in the sector. Its participation in the sector, which in 2023 was 15% according to the annual outlook of the National Association and Union of Private Water and Sewage Concessionaires (Abcon). GS Inima Group's main contributions include:

- Portfolio of different contract models.
- Establishment and compliance with contractual universalisation targets.
- Adequate, committed and realised investments to achieve contractual targets.
- Regulation and supervision present in 100% of contracts.
- Transparency of information and accountability for control bodies such as regulatory agencies, the Ministry of Health and the Ministry of Regional Development, among others.
- Implementation and constant search for innovative and sustainable solutions.

- It acts with social responsibility and brings direct and indirect benefits due to advances in the coverage of water supply and/or sewage services in the places where it operates.
- Articulation with links in the sector to boost universalisation rates in the country.

It is worth noting, however, that GS Inima's commitments regarding universalisation predate the 2020 Legal Framework. The main commitments to universalisation are established through contracts and, in more than 28 years of operation, GS Inima Brasil has ensured compliance with contractual targets, often ahead of what is agreed in its contracts. [Find out more in Respect for contracts and stakeholder relations, p. 84.](#)

In the 2022/2023 cycle, the company earmarked approximately R\$ 212 MM to expand access to sanitation in the municipalities where it operates. Among the highlights of the cycle are the completion of the project to expand and modernise the Sewage Treatment Plant in Luiz Antônio (SP), which led to the municipality having 100 per cent of its sewage collected and treated; the inauguration of the Baguaçu WTP, the largest basic sanitation project in the history of Araçatuba (SP), which is currently among the best sanitised cities in Brazil, with 100% coverage of water and sewage services; the expansion of the Ribeirão Preto WTP, by GS Inima Ambient; and the progress of the sewage collection and treatment works in Maceió, carried out by Sanama.



[Find out more about the investments made by the operational units in 2022 and 2023 in Community Care, p. 108.](#)

At the beginning of 2024, Saneouro in Ouro Preto (MG) obtained its licence from the Regional Environmental Superintendence (Supram-MG) to start construction work on the Osso de Boi Reuse Water Production Plant (EPAR), which will treat 100% of the sewage collected in Ouro Preto, which is equivalent to 40 per cent of the sewage in the entire municipality.





GOOD PRACTICES

PALMEIRAS SANEAMENTO STARTS PROVIDING SERVICES IN SANTA CRUZ DAS PALMEIRAS/SP

The municipality of Santa Cruz das Palmeiras (SP) took a significant leap forward in the quality of its sanitation services with the signing of a concession contract between the municipality and the consortium formed by GS Inima Brasil and Construtora Said. **Palmeiras Saneamento began operating in July 2023 with the responsibility of serving a population of around 34,000 inhabitants for the next 35 years and making an estimated investment of R\$53 million.** The concession will bring tangible improvements to the socio-economic development of the city, which was facing challenges such as water shortages and water supply interruptions. With planned investments in the water supply and sewage treatment systems, Santa Cruz das Palmeiras is now on the road to a more sustainable and prosperous future.

58



Palmeiras Saneamento's Davi Water Treatment Plant - Santa Cruz das Palmeiras

2023

**SERVICE COVERAGE AND UNIVERSALISATION
TARGETS IN THE MUNICIPALITIES SERVED BY
GS INIMA CONCESSIONS**
GSIB01; GSIB02

OPERATIONAL UNIT	MUNICIPALITY/STATE	MODEL CONTRACT	SIGNATURE OF THE CONTRACT	WATER COVERAGE FOR THE AREA COVERED BY THE CONTRACT	SEWERAGE COVERAGE (COLLECTION) REFERRING TO THE AREA COVERED BY THE CONTRACT	WATER COVERAGE - CONTRACT TARGET	SEWERAGE COVERAGE (COLLECTION AND TREATMENT) CONTRACT TARGET	TARGET ACHIEVEMENT STATUS	POPULATION SERVED IN 2023
CONTRACTS FOR SEWAGE COLLECTION AND/OR TREATMENT SERVICES									
GS INIMA AMBIENT	Ribeirão Preto/SP	Partial Concession	1995	-	99.59%	-	100% of sewage collected	Target achieved	697,872
SESAMM	Mogi Mirim/SP	Partial Concession	2008	-	94.47%	-	100% by 2038	An evolving goal	80,440
ARAUCARIA	Campos do Jordão/SP	Asset leasing	2010	-	n/a	-	-	Target achieved (construction)	44,895
SANEVAP	São José dos Campos/SP	Asset leasing	2012	-	n/a	-	-	Target achieved (construction)	213,198
SANAMA	Maceió/AL	PPP	2014	-	22.79%	-	100% by 2025	An evolving goal	218,753
FULL CONCESSION CONTRACTS (WATER AND SEWAGE)									
GS INIMA SAMAR	Araçatuba/SP	Full Concession	2012	100%	98.55%	100% from 2012	>=98.38% from 2023 and 99.95% in 2041	Water target achieved; sewage target in progress	209,803
CAEPA	Paraibuna/SP	Full Concession	2015	100%	58.48%	>=98% from 2015	100% from 2026	Water target achieved; sewage target in progress	16,930
COMASA	Santa Rita do Passa Quatro/SP	Full Concession	2016	100%	100%	>=98% from 2016	100% from 2021	Targets achieved	22,251
SANEOURO	Ouro Preto/MG	Full Concession	2019	98%	80.79%	100% from 2024	75% by 2032 and 90% by 2053	Evolving goals	64,599
SANEL	Luiz Antônio/SP	Full Concession	2020	100%	100%	100% from 2021	100% from 2021	Targets achieved	13,213
PALMEIRAS SANEAMENTO	Santa Cruz das Palmeiras/SP	Full Concession	2023	100%	100%	100% from 2023	100% from 2025	Water target achieved; sewage target in progress*	27,962
TOTAL									1,609,916

* The Araucária and Sanevap asset leasing contracts do not have targets for service coverage. In Santa Cruz das Palmeiras, the sewage treatment rate in 2023 was 0%.

More information on the investments made can be found in the chapter Quality of services provided, p. 120.





MOVIMENTO + ÁGUA

GS Inima Brasil has joined the + Water Movement, linked to the Global Compact's Ambition 2030 initiative, a collective business engagement aimed at achieving key objectives in the water security and access to basic sanitation agendas in Brazil. **The goal is to positively impact the lives of 100 million people in the country through joint actions related to SDG 6.**

By joining the + Water Movement, we are not only making a public commitment, but embarking on a journey of collective action on the issue. We believe that setting clear targets is a powerful way of pushing companies to transform society by universalising sanitation and water security in Brazil, as well as contributing to the achievement of SDG 6 - Drinking Water and Sanitation.

62

GUARANTEED ACCESS TO SANITATION SERVICES

Among the measures adopted by GS Inima Brasil to ensure access to public health services for low-income families is the benefit of the Social Tariff in its full operations. Provided for in the National Sanitation Policy (Law no. 11.445/07), the Social Tariff consists of an instrument of social inclusion, which determines the application of a reduced tariff to guarantee access to services.

This tariff, with discounts of up to 50% for the consumer unit, aims to ensure that the principle of respecting users' ability to pay, as laid down by law, is guaranteed.

Additionally, through articulation with the municipalities, the Company seeks to align possibilities, on a case-by-case basis, to ensure the payment capacity of the population and, at the same time, the remuneration of the investments allocated to the projects. The adjustment of the rates is defined by the regulatory agencies and the Company evaluates, together with the granting authority, the

needs of the municipality in relation to this factor.

In default control, the cut is ultimately adopted, after presenting negotiation solutions and addressing awareness actions. Currently, we have units with a default rate of 90 and 180 days below 1%, such as Caepa, Sanel, Palmeiras Saneamento and Comasa. At Saneouro, the same rate was 35.4% and in four years, we reduced it to 9.6%.

SPECIAL SOCIAL TARIFF AND PHILANTHROPIC TARIFF

GS Inima Samar reaffirms its commitment to quality, social responsibility and sustainability, seeking to generate value and take care of people. In September 2022, we started a negotiation action to identify customers in situations of extreme vulnerability. From this initiative came the Special Social Tariff, created in partnership with the Regulatory and Inspection Agency - DAEA of Araçatuba, the Social Action Department of the Municipal Government and the Araçatuba Social Assistance Reference Center (CRAS).

This tariff, based on the values of the existing Social Tariff, provides significant discounts for families in extreme poverty. Eligibility criteria include a per capita family income of less than 1/6 of the current national minimum wage. The discount for the consumption of up to 12 cubic meters of water per month is 100%.

To obtain the benefit, users must meet the concessionaire, proving the fulfillment of the established criteria. In addition, the benefit can be extended to connections supplying homeowners or tenants in proven need, especially those with serious illnesses. This initiative aims to guarantee access to basic sanitation and promote social inclusion, contributing to the improvement of the quality of life of these vulnerable families.

In Ouro Preto, Saneouro, as part of its responsible action, created the Philanthropic Tariff in collaboration with municipal authorities and regulatory bodies. Entities such as Santa Casa da Misericórdia and Lar São Vicente de Paulo, as well as other charitable institutions have the benefit and have their tariff reduced by 50% for consumption of up to 20m³.



INTEGRITY AND RESPECT
FOR COMMITMENTS

INTEGRITY AND RESPECT FOR COMMITMENTS

64

GOVERNANCE CORPORATE

GRI 2-9

The GS Inima Group understands good corporate governance as an essential element for long-term business sustainability. Its governance structure at the global level comprises a Board of Directors, designated by the parent company GS Engineering & Construction Corporation, and by the executive management bodies.

GS Inima Brasil, a subsidiary of the GS Inima Group, has a Board of Directors appointed by GS Inima Environment, chaired by the Group CEO, Marta Verde and composed of members of the executive management of GS Inima Brasil. It should be mentioned that the company is directly linked to the corporate governance of its holding company GS Inima Environment as a member of the Board of Directors Committee (Codir), integrated by the executive boards of the GS Inima Group. Codir meets mainly to deliberate on the evaluation of the performance of the group's companies, including Brazilian operations, as well as for strategic discussions.. GRI 2-9, 2-11

The presidency of GS Inima Brasil reports to GS Inima Environment all information that will be analyzed and discussed at the Consensus Meeting – annual meeting with the participation of senior management and Korean shareholders for strategic definitions. In addition, information regarding Brazilian operations is made available, including sustainability indicators, which make up GS Inima Environment's annual reports. GRI 2-12

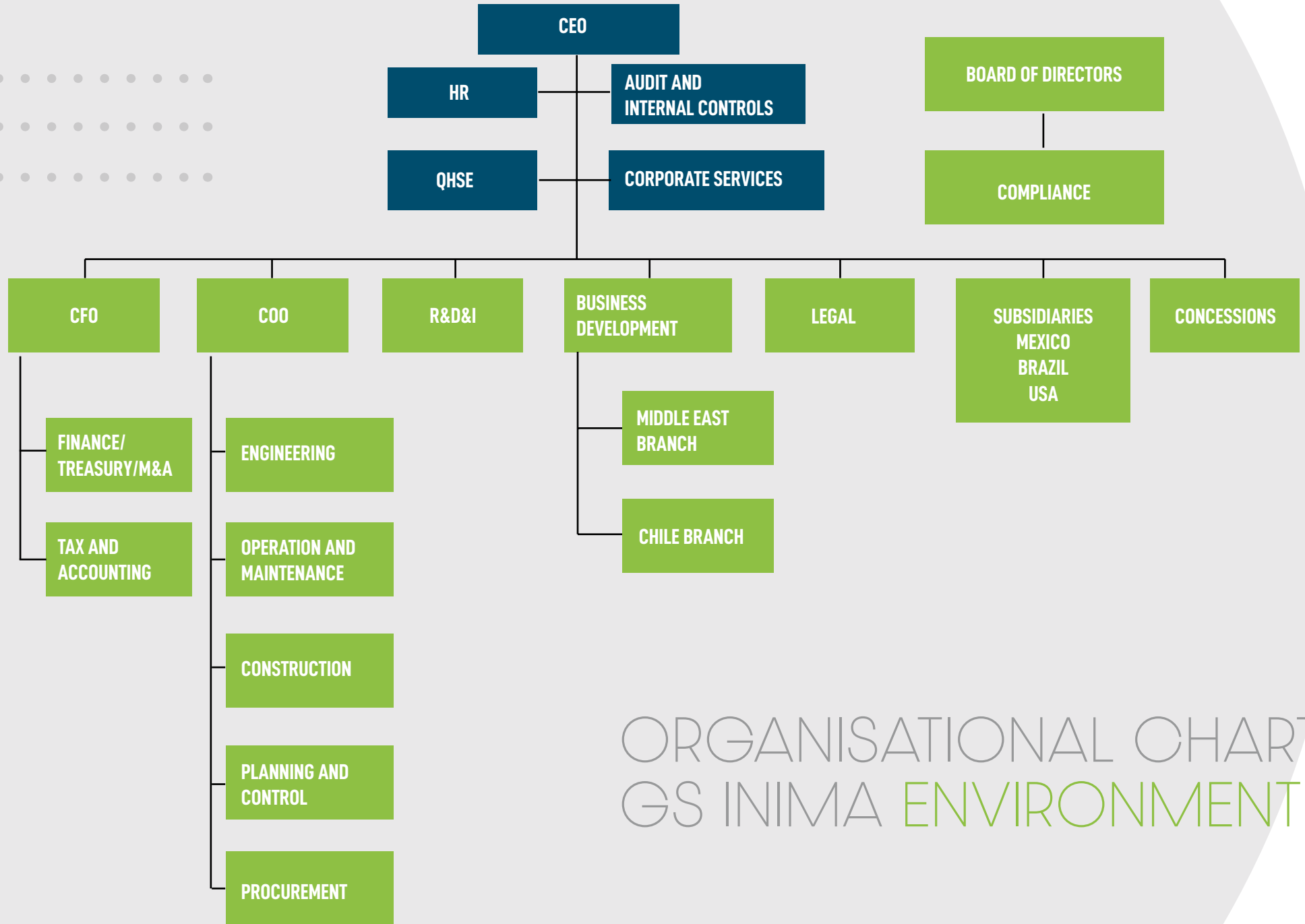
In Brazil, the Company has an organizational structure that comprises six boards and five strategic areas, directly linked to the Company's presidency, as well as three boards of the business segments (Concessions, Industry and Solutions). We also have the Management and Shared Services (GSC) center, composed by the boards, to support all the Group's operations. It is worth mentioning that all Special Purpose Entities (SPEs) of the group have boards, composed of members of GS Inima Brasil and our partners.

GOOD PRACTICES

STRENGTHENING THE ORGANISATIONAL STRUCTURE
AND CAPTURING SYNERGIES

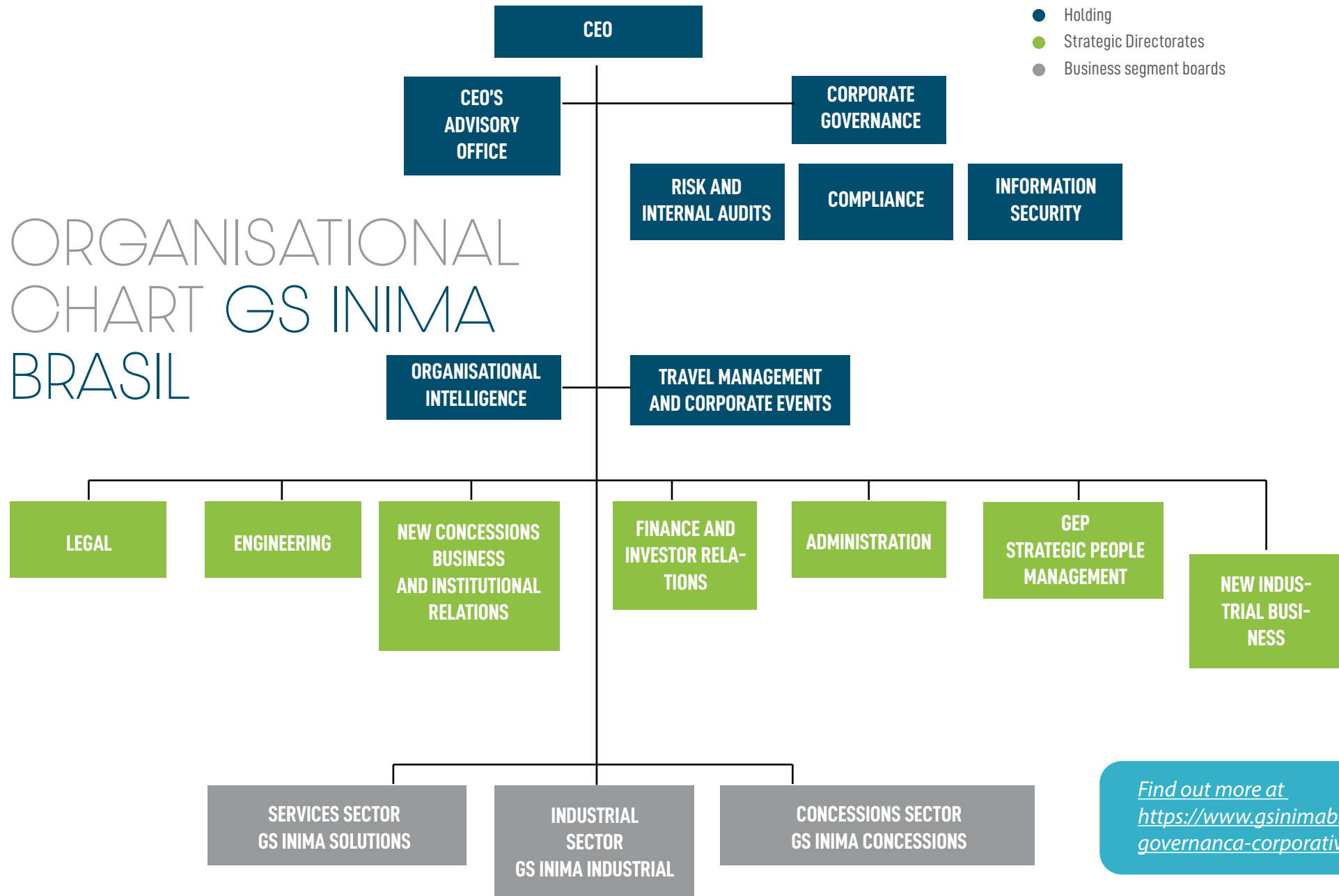
In 2023, we revised our organizational structure in order to promote an integrated management of our business and maximize the capture of synergies and opportunities. The main change involves the creation of an Engineering Board, responsible for the strategy and management of projects and execution on both the sanitation and industrial fronts. The board will also perform a crucial role in innovation management for the Group. **The change has already promoted significant results for GS Inima Brasil. Under the same guidance, the industrial engineering teams and the concession front worked together to enter the reuse water auction in Espírito Santo, which was auctioned by the Company in early 2024, and to win the full concession contract of Ourinhos (SP), in April 2024.**

65



ORGANISATIONAL CHART GS INIMA ENVIRONMENT

ORGANISATIONAL CHART GS INIMA BRASIL



- Holding
- Strategic Directorates
- Business segment boards

Find out more at <https://www.gsinimabrasil.com.br/governanca-corporativa/>

CORPORATE POLICIES

GRI 2-23, 2-24

Governance is supported by a regulatory framework comprising policies, guidelines and orientations for conducting business. GS Inima Environment is responsible for the strategic definition of sustainable business development. GS Inima Environment has a set of 20 regulatory policies that guide not only its operations, but also the management of operations in all the countries where it operates.

GS Inima Environment's policies include: the Sustainability Policy; the Integrated Quality, Environment, Energy, Safety and Health Policy; the Research, Development and Innovation Policy; the Risk Management Policy; the Anti-Corruption Policy; the Code of Ethics; the Labor Relationships Policy; the Labor Risk Management Policy; the Anti-Corruption Policy; the Code of Ethics; the Training Policy; the Social Action Policy; the Equality, Diversity and Inclusion Policy; Alcohol and Drugs Policy; Human Rights Policy and Stakeholder Engagement Policy.

Issues that require the inclusion of local specificities are the subject of complementary policies developed within GS Inima Brasil, applicable to all the Group's operations in the country, whether they are subsidiaries or affiliates, and to the consortia in which GS Inima Brasil is the leader. All employees have access to the regulatory documents through the GS Integra System and any updates are publicised to internal and external *stakeholders*, such as suppliers and

outsourced companies. To ensure compliance and alignment between global and national corporate policies, a Regulatory Compliance Committee was set up in 2024 to review and standardise all regulatory documents in force.

GS Inima Brasil's policies include:

- Information Security Policy
- Education Incentive Policy
- Purchasing Policy
- Quality, Safety, Environment and Occupational Health (QHSE) Policy
- Risk Management Policy
- Labour Outsourcing Policy
- Integrity Programme Policies

[Find out more in Ethics, Transparency and Compliance, p. 75.](#)

RISK MANAGEMENT

GRI 2-13, 2-25

At GS Inima Brasil, risk management is guided by a specific policy, created in 2022 based on the

framework of ISO Standard 31,000: 2018 – Risk Management. Seven interconnected phases form part of the process: communication and consultation, establishing the context, identifying risks, criticality analysis, risk assessment and prioritisation matrix, treatment and monitoring of indicators.

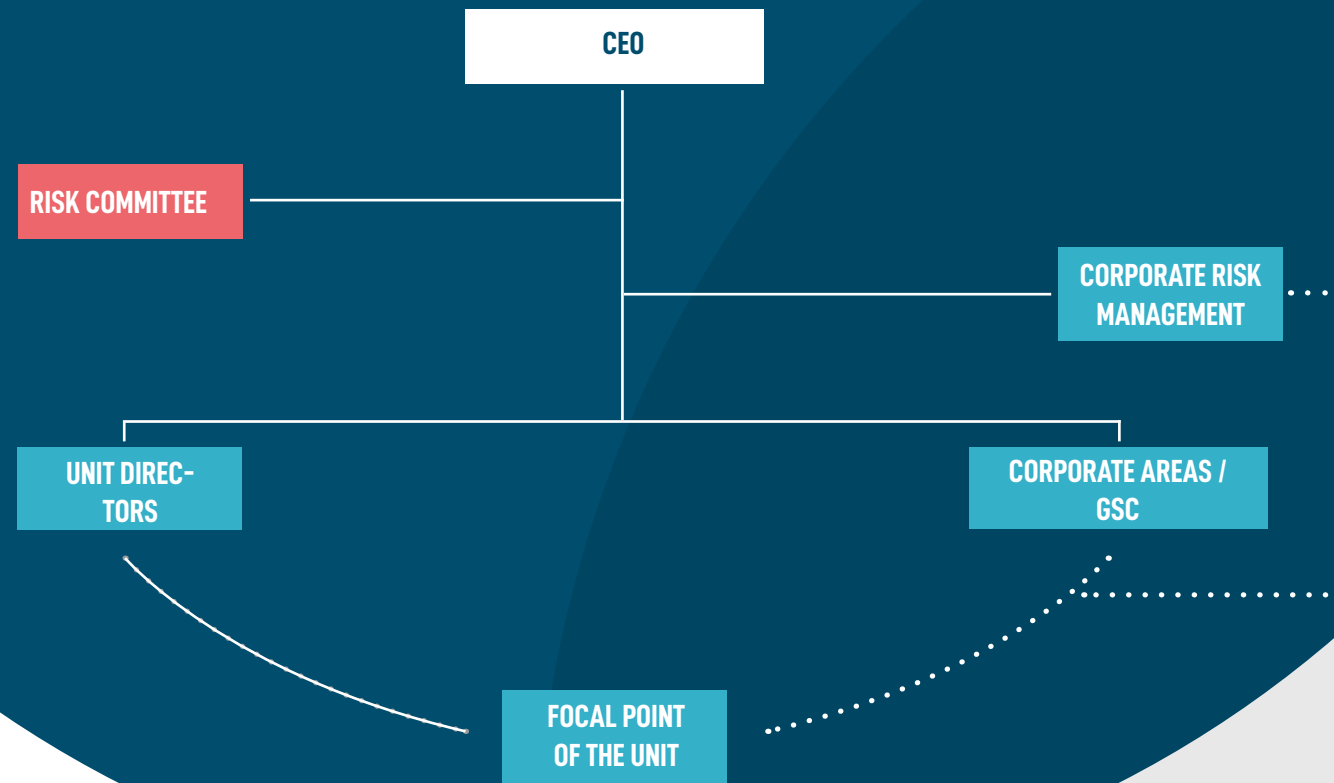
Risk management is made up of a structure involving the president of GS Inima Brasil, an executive risk committee, the risk management area and liaison with unit directors, corporate areas and focal points in the units.

The CEO is responsible for approving the Risk Management Policy and ensuring the existence of the necessary mechanisms for its proper execution, as well as convening the meetings of the Risk Committee, which decides on the assessment of bodily risks and treatment plans, including deadlines and those responsible. The creation of the Committee is the next step in the implementation of this policy and will be responsible for assessing risk appetite and tolerance, as well as related indicators.

The Corporate Risk Management, whose coordinator will also be part of the Committee, is responsible for the management at the strategic and operational level, for establishing processes and structures in the business units, for the implementation of the policy strategies, as well as for monitoring the risks to which we are exposed, among other attributions.

The broad management of environmental, social and governance risks and aspects, as well as stakeholder engagement, is carried out at executive level by the Corporate Boards and the business units, each according to its scope of action,

RISK MANAGEMENT
POLICY STRUCTURE



reporting directly to the CEO, who is also a member of the Board of Directors of GS Inima Brasil. GRI 2-13

Auditing and internal controls

In the 2022/2023 cycle, it is worth noting that significant changes were made in procedures and

controls. GS Inima Brasil adopted K-SOX, an accounting management system inspired by the US Sarbanes-Oxley Act, aiming to protect investors and strengthen internal controls. In 2023, it successfully completed the SOX system, strengthening more than 100 key controls.

The period was also one of intense work for up-

dating of the integrated management system (ERP), whose developments are scheduled for 2024. There was also the creation of a labor area in 2023, in order to adopt preventive management and mitigate risks of processes under this front. In addition to acting in an advisory manner, the area promotes training to leaders on labor standards and regulations.

EFFICIENCY AND SUSTAINABILITY OF THE BUSINESS

GRI 3-3

The universalization of basic sanitation requires investments in operations, innovation and technologies to face the challenges of expansion with quality, especially in a diverse and unequal country like Brazil. Water solutions for the industry need to be carefully planned, considering the climate risks and the availability of water in each region. In this context, planning, risk management, operational efficiency and security in capital allocation are crucial to ensure the long-term sustainability of the business, both in the sanitation sector and in the industrial sector.

70

In this way, GS Inima Brasil reinforces its commitment to full respect for contracts, seeking opportunities through which it can maximise its generation of value for society, honour its and guarantee the sustainability of its business, even in a competitive environment.

In the sectoral context, the institutional relations department monitors norms and regulations, with the aim of maintaining the stability of contracts and business progress, with a focus on the impact of tax reform on the sanitation sector in 2023.

At the operational level, GS Inima Brasil is constantly seeking to adopt technologies and

solutions that contribute to resources and efficiency gains. An example of this is its pioneering role in energy solutions and its leadership in climate adaptation solutions. It was the first company to adopt sustainable energy solutions in its sanitation operations and is a leader in reuse and desalination in Brazil and worldwide. More recently, GS Inima Environment has positioned itself in the photovoltaic energy generation sector, with the development of plants for its own consumption and for commercialisation. [Find out more in Energy Transition and Efficiency, p. 162.](#)

	CONSOLIDATED INCOME (R\$ THOUSAND)	
	2023	2022
NET REVENUE	793,257	767,289
COSTS OF SERVICES RENDERED	-351,150	-363,745
GROSS PROFIT	442,107	403,544
OPERATING PROFIT BEFORE FINANCIAL RESULTS	309,014	240,932
OPERATING PROFIT BEFORE TAX	247,191	178,271
NET PROFIT	180,647	112,229

Another highlight of the operations is the investment in reducing physical water losses (leaks) in the supply services. GS Inima Brasil has reduction programmes that include monitoring, replacement of equipment and infrastructure, as well as indicators linked to corporate targets. [Find out more in Water Safety, p. 147.](#)

ECONOMIC AND FINANCIAL PERFORMANCE

In 2023, we recorded net revenue of R\$793.2 million, an increase of 3.4% over the previous year. Costs related to services rendered totalled R\$351.1 million, a reduction of 3.5% in the same

GRI 201-1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

EVG&D (R\$ THOUSAND)	2022	2023
1) Economic value generated (A)	R\$ 802,405	R\$ 888,920
1.1) Revenues	R\$ 802,405	R\$ 888,920
2) Distributed economic value (B)	-R\$ 589,132	-R\$ 570,344
2.1) Staff	-R\$ 108,484	-R\$ 128,335
2.2) Operating Costs	-R\$ 212,844	-R\$ 211,039
2.3) Remuneration of third-party capital	-R\$ 121,353	-R\$ 62,518
2.4) Taxes, fees and contributions	-R\$ 146,451	-R\$ 168,453
3) Retained economic value (A)-(B)	R\$ 213,273	R\$ 318,576



comparative period. Net profit, in turn, increased by 61%, totalling R\$180.6 million in 2023.

SUSTAINABLE GROWTH

In addition to the search for efficiency, GS Inima Brasil is attentive to opportunities for business strengthening and growth, in order to ensure its sustainability in the long term. In the year, we sought to solidify our performance on the industrial front, through a strategic plan aimed at capturing opportunities with customers served and new customers.

On the concessions front, the New Business board acted in the definition of strategic priorities, considering the New Legal Framework.

With this, in 2023 we entered into an important contract: the concession of water supply, collection, removal and sewage treatment services in Santa Cruz das Palmeiras (SP). As a result of the work carried out in 2023, the beginning of 2024 marks the history of GS Inima with the acquisition of the first sub-concession auction of reuse water in Brazil, in Espírito Santo, and the concession of water and sewage services in Ourinhos (SP).

[Access the full financial statements at https://www.gsinima-brasil.com.br/informacoes-financeiras/](https://www.gsinima-brasil.com.br/informacoes-financeiras/)

GOOD PRACTICES

ÁGUAS DE REÚSO DE VITÓRIA

GS Inima Brasil and CESAN have signed a historic contract for the subconcession of reuse water in Espírito Santo, inaugurating Águas de Reúso de Vitória, the result of Brazil's first reuse water sub-concession auction. This partnership, carried out in consortium with TuboMills, will be responsible for treating effluents in the Camburi/ES basin and supplying reuse water for industrial use for the next 30 years, representing a milestone for the sanitation sector.

In addition to meeting industrial demands, the treatment plan will bring environmental and social benefits, such as reducing the consumption of drinking water and preserving natural resources. EPAR will promote the development of sustainable technologies, job creation and the empowerment of the local workforce, contributing to the economic and social growth of the community.

With an investment of around R\$240 million, EPAR will have the capacity to produce up to 200 litres per second, equivalent to the consumption of a city with 115,000 inhabitants. Water reuse plays a fundamental role in adapting to climate change, guaranteeing water security and promoting the resilience of communities and companies. In a context of increasingly unpredictable climate change, water reuse is emerging as a crucial strategy

for tackling the challenges of water scarcity and guaranteeing a reliable supply during periods of prolonged drought.

LEADER IN REUSE IN LATIN AMERICA

This new contract reinforces GS Inima's role in the production of reuse water in the country, already marked by the largest project for the production of reuse water in South America and one of the largest in the world, Aquapolo, which provides reuse water for the Capuava Petrochemical Complex, in the Greater ABC region, in São Paulo. In addition, it marks a breakthrough on the national scene, as it opens up new possibilities for water reuse in Brazil, promoting a more sustainable approach to tackle the significant challenges related to water resource management in the country.

[Find out more at water security, p. 149.](#)



VISION OF THE FUTURE

For the coming years, we plan to grow our revenue volume in single digits, by strengthening the already consolidated concession front, participating in the main competitions in the sector, and capturing opportunities on the industrial front, which already represented 38% of GS Inima Brasil's revenue volume in 2023.

For concessions, we have a strategic plan for new businesses, through which we map opportunities in the coverage area and adopt proactive action, through expression of interest studies, monitoring monthly market and analysis of the competitive environment. This approach also involves a risk mapping, whose mission is to ensure the viability and sustainability of the business.

In the industrial sector, as well as serving established industries and centres that value sustainable practices, such as the petrochemical sector, we are also exploring opportunities related to the emergence of new segments, such as **green hydrogen** and **green steel**, which require sustainable water solutions.

In a scenario of water scarcity, we are also evaluating the opportunities to work on **replenishing**

water sources and boosting the Group's **desalination** operations in Brazil, including for human consumption. In this regard, there are opportunities not only as a safe source for water production, but also as a circular economy, through the use of process waste as an input in other production processes.

It is worth mentioning that GS Inima Brasil is working hard to regulate water reuse in Brazil, which represents a significant challenge due to its complexity and the need for coordination between various players, such as governments, companies, regulatory institutions and civil society. Although water reuse is known as a crucial strategy to ensure water security and promote sustainability, its implementation faces legal, technical, economic and cultural obstacles. It also encourages advances in regulation aimed at greater legal certainty and contracting processes that guarantee the best solutions in the effluent treatment front.

From a **circular economy** perspective, as the universalization of sanitation advances, there will be a demand for the proper disposal of the sludge from the process, which represents an opportunity, since we have circular economy technologies for the use of waste in the generation of

biogas and as an agricultural input, for example. Also in 2023, the Group acquired a photovoltaic energy plant in Chile, in order to expand the possibilities of business diversification focused on **renewable energy**.

We are certain that our performance and expertise in sustainable water solutions has the capacity to contribute significantly to the continuity of industries, the development of new sectors and sustainable development. We also have a comfortable cash and leverage position to promote growth on our fronts in the coming years.

The external scenario is also more feasible, with a greater appetite of investors for infrastructure projects. In this context, in 2024 a decree was signed that regulates Law no. 14.801/24, which deals with the issuance of infrastructure debentures. In these new securities, companies will have the tax benefit to raise.

It is important to note that we chose not to incur foreign exchange index debts in order to preserve our financial stability. The funding is generally linked to the Broad National Consumer Price Index (IPCA), which is also reflected in the adjustments to the contracts, and to the Interbank Deposit Certificate (CDI).





ETHICS, TRANSPARENCY AND COMPLIANCE GRI 3-3

Ethics, transparency and compliance are fundamental premises that guide the development

of our activities and our relationship with all our stakeholders. To ensure that our actions are guided by these premises, available to the **GS Inima Brasil Integrity Programme**, in line with the best practices of national control bodies, the integrity

measures adopted by our parent company, which systematises and strengthens the instruments for mitigating the occurrence of deviations, fraud, irregularities and illegal acts.

The Programme came into force in 2022 and is supported by guidelines set out in corporate documents such as the **Code of Integrity**, the **Integrity Guide**, the **Anti-Corruption Policy**, the **Social Responsibility** and **Sponsorship Policy**, the **Related Parties Policy**, the **Public Administration Contracting Policy**, as well as the **Gifts and Hospitality Policy** and the **Conflict of Interest Policy**. The GS Inima Brasil Integrity Programme is managed by the Compliance area, part of the organisational structure directly linked to the CEO.

In 2023, the Internal Regulations of the Integrity Committee were approved and the members appointed. The internal body must be made up of at least three effective members: the CEO, the Director of Strategic People Management (GEP) and the Compliance Area Manager. When necessary, a technical representative will be appointed by mutual agreement between the other members, chosen according to the nature of the offence committed.

75





Integrity Programme training
GS Inima Brasil at GS Inima Ambient

Specifically, the Integrity Guide consolidates all the Programme's rules and procedures and must be observed by all employees and third parties. The guide covers topics relating to the protection of human rights, legislation on slave and child labour, inhibiting conflicts of interest, integrity in the workplace, guidelines on gifts, presents and hospitality and on donations and sponsorships. It also covers

guidelines on the Anti-Corruption Law and the Antitrust Law to guide relations with public authorities, tenders and contracts, among other topics.

The group's companies endeavour to comply fully with the rules in force, ensuring compliance with the Brazilian legal system, so there were no significant incidents in the period 2022 and 2023. Questioning, assessments or impositions of

penalties for alleged non-compliance are monitored by the Legal Department, which assesses the measures needed to identify the cause and deal with the problems, as well as carrying out defences based on the legislation in force. *GRI 2-27*

The GS Inima Brasil Integrity Programme maintains a corporate risk matrix, including corruption risks, which covers all business activities.



Integrity Programme training
GS Inima Brasil at Caepa



Risk mitigation measures are addressed in the Programme's policies, guidelines and actions. In 2024 this risk matrix will be revised to include new contexts and scenarios, in line with the company's growth. In the period 2022 and 2023 there were no confirmed cases of public corruption, according to the definitions in Law no. 12.846/2013 - Anti-Corruption Law, nor were there any lawsuits filed for unfair

competition, trust or monopoly practices. GRI 205-1, 205-3 [Information on our human rights practices and our chain is presented at on this p. 84.](#)

Conflict of interest GRI 2-15

The Integrity Guide and the Conflict of Interest Policy contain guidelines on the subject. Any situation involving a conflict of interest must

be recorded for internal control and auditing purposes. To this end, all employees must complete the Conflict of Interest Form every year.

The Compliance area is responsible for monitoring, coordinating and evaluating the treatment of indications of transgressions of conflict of interest behaviour, in conjunction with the hierarchical superior and the Strategic People Management area.



GS Inima Brasil Integrity Programme training at Sesamm

Engagement and training of the Integrity Programme

In 2022 and 2023, 100% of employees took part in the mandatory training courses relating to the Integrity Programme, carried out in person, online and/or via the Compliance Platform. Training on the Compliance Platform was included in the Group's individual employee target plan. Third parties who are assessed as critical also took part in the training sessions or were called upon to learn about and adhere to the Integrity Guide. For new hires, the Integrity Guide is sent and the Term of Knowledge, Adherence and Responsibility to the Guide is signed together with the contract. GRI 205-2

All employees joining the Group take part in **Compliance Onboarding**, an initiative that is part of the process of integrating and orientating new employees at GS Inima Brasil. Through monthly online meetings, new talents are introduced to the principles, values and rules that govern our activities, relating to issues such as harassment, discrimination, safety and the environment, anti-corruption practices, among others. Conducted by the Compliance area, the initiative reached 347 employees in 2023.

Other highlights from 2023:

- **Compliance Day:** aimed at renewing commitments and reinforcing themes relating to anti-corruption practices, ethical principles, collaborative relations, among others. In addition to the 490 employees present (130 in person and 360 online), another 221 watched the recordings. [\(see p. 80\).](#)
- **Training on preventing and combating sexual harassment, bullying and other types of violence at SIPAT:** the training took place in person and was broadcast online involving 201 employees.
- **Compliance in Procurement:** held for 57 employees working in the commercial and procurement areas, the training focused on reinforcing the ethical and legal principles that govern commercial relations, as well as presenting internal procedures and good practices on the subject.
- **Integrity Pills:** every month, pills are disseminated by e-mail and through posters with information and highlights related to ethics and compliance. The aim is to promote a culture of integrity and responsibility among employees and to ensure ethical and legal practices in all operations.



Integrity Programme training
GS Inima Brasil at Saneouro

PROGRAMME



INTEGRITY



GS INIMA INTEGRITY PROGRAMME TRAINING IN BRAZIL IN 2022 AND 2023

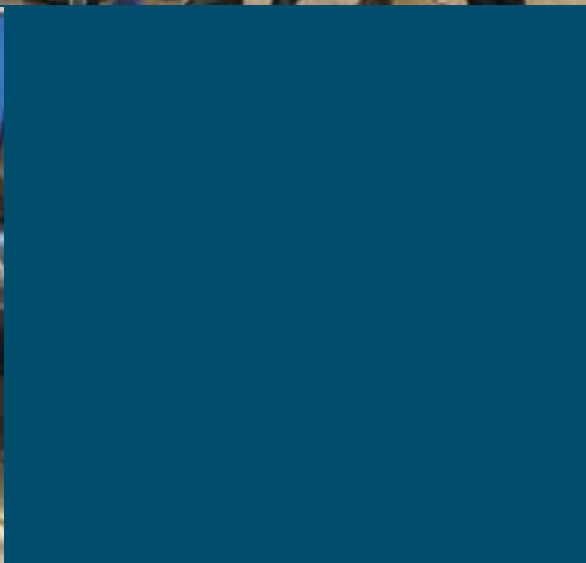
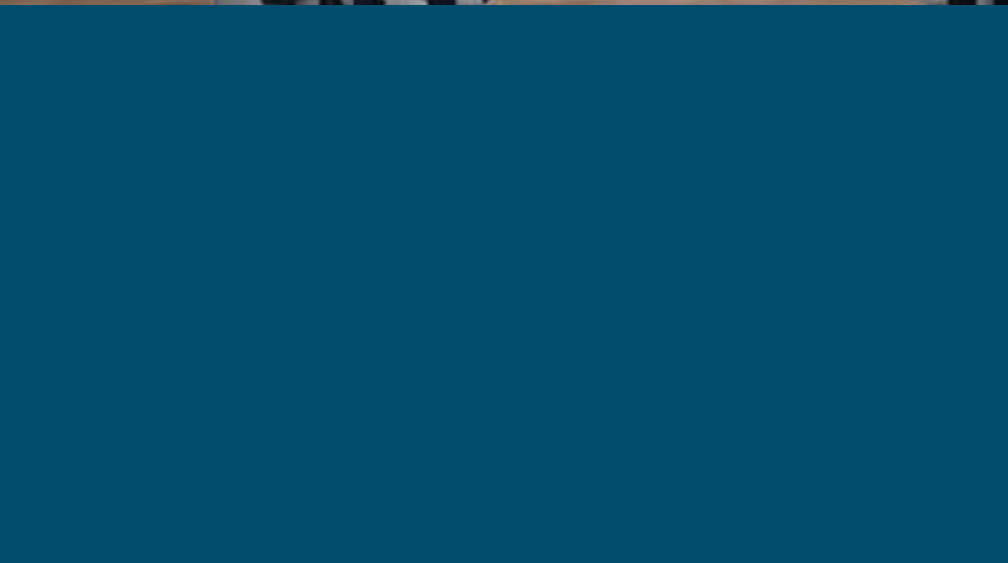
- Gifts, presents and hospitality
- Diversity and inclusion
- Integrity guide
- Conduct in the workplace (moral and sexual harassment)
- Data protection
- Financial crimes (money laundering)
- Relations with the public administration Public
- Relations with third parties
- ESG

79

PLATFORM
COMPLIANCE:

5,315

trainings
realised





GOOD PRACTICES

82

1ST COMPLIANCE DAY GS INIMA BRASIL

GS Inima Brasil held its 1st Compliance Day on 14 December 2023. The event was attended by the CEO, Paulo Roberto de Oliveira, and expert external guests, who addressed topics such as anti-corruption and social responsibility. Highlights included theatre performances on current issues such as discrimination and harassment. **The event, which brought together 130 employees in person and reached more than 360 online accesses, strengthened the company's culture of integrity, as expressed by the leaders of the Compliance team and the CEO. GS Inima Brasil reaffirms its commitment to integrity and compliance, encouraging its *stakeholders* to share in this mission to promote its sustainable growth.**



GS Inima Brasil employees at the 1st Compliance Day, held in Ribeirão Preto in December 2023



Integrity Channel

GRI 2-25, 2-26

GS Inima Brasil has an Integrity Channel, dedicated to receiving reports and complaints on any subject covered in the Integrity Guide. This includes fraud, corruption, human rights, embezzlement, harassment, inappropriate behaviour, conflicts of interest, illegal exercise of the profession, discrimination, prejudice, illegal acts or any violations of the guidelines set out in our regulations and current legislation.

The channel is managed by an external, independent company and is open to internal and external audiences, with a guarantee of absolute secrecy and confidentiality of the information provided. Reports are dealt with impartially and transparently by GS Inima Brasil's Compliance department, which guarantees no retaliation or reprisals against whistleblowers in good faith.

In the period of 2022 and 2023, the GS Inima Brasil Integrity Channel received 46 complaints related to non-compliance with the code, integrity guide and policies of the Programme, of which 29 were well-founded, 09unfounded and 08inconclusive. The well-founded complaints generated 23 corrective measures, including 2 dismissals, 9 verbal warnings, 9 written warnings, 1 suspension, 9 guidelines and 2 fines imposed on third parties. None of the complaints recorded were related to Law No. 12,846/2013- the Anti-Corruption Law, nor to cases of child labour or labour analogous to

slavery recorded in GS Inima Brasil's operations. GRI 2-16, 205-3, 406-1

We work to guarantee the integrity of our processes, the suitability of our managers, as well as the functioning of all the mechanisms adopted to comply with competition legislation. In 2022 and 2023, there were no lawsuits relating to unfair competition or non-compliance with antitrust law. GRI 206-1

Access to the Integrity Channel

Website: <https://gsinimabrasil.clickcompliance.com/reporting-channel> and www.integridade.gsinima.com.br

E-mail: integridade@gsinima.com.br

HUMAN RIGHTS AND RESPONSIBLE SUPPLY CHAIN MANAGEMENT

GRI 3-3, 408-1, 409-1

Respect for and protection of human rights is a non-negotiable premise for the GS Inima group, in line with the United Nations Guiding Principles on Business and Human Rights, the International Bill of Rights and the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work.s Guiding Principles on Business and Human Rights, the International Bill of Rights and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

The policy includes guidelines on the protection of human rights in labour relations, with employees

and third parties, and respect for the rights of communities. It also formalises the commitment to due diligence on the subject, which involves human rights risk assessments in our operations and throughout our supply chain.

The topic is also covered in the Integrity Guide and will have specific guidelines in GS Inima Brasil's Sustainability Policy, which will be signed in 2024, in line with the Hydrosphere and our material themes. [Find out more at "Our sustainability strategy" on p. 42.](#) Among the guidelines established by GS Inima Brasil is the strict prohibition of the use of forced, slave-like or child labour in operations and the development of joint work with the supply chain to eliminate all forms of modern slavery, including human trafficking.

It also addresses respect for the rights of Indigenous and Traditional Peoples, as described in the United Nations Declaration on the Rights of Indigenous Peoples and Convention no. 169 of the International Labour Organisation (ILO) on Indigenous Peoples, as well as the right to free association and collective bargaining, among other topics.

Responsibility in the supply chain

GS Inima Brasil's supply chain is mainly made up of energy utilities, companies supplying chemical products, third-party services (engineering, construction, consultancy, healthcare, among others), administrative and operational materials and equipment, transport and waste disposal. The company encourages its units to favour local purchases whenever possible. GRI 2-6, 204-1

Potential social impacts in the supply chain are related to violations of human rights and labour rights, risks of child labour, forced labour and/or labour analogous to slavery, and impacts on the health and quality of life of communities resulting from the activities of suppliers, especially labour-intensive ones such as those in the construction sector. Potential environmental impacts are linked to water pollution, excessive consumption of natural resources, soil contamination, waste generation and biodiversity degradation. GRI 308-2, 408-1, 409-1,

In this context, ensuring responsibility in the supply chain is part of our commitments, expressed in regulations such as the Purchasing Policy, the Labour Outsourcing Policy and the GS Inima Brasil Integrity Guide.

From this point of view, we have a corporate procurement department which, as well as playing a crucial role in the organisation's productivity, contributing to the optimisation and standardisation of procurement processes, reducing consumption and costs, operational efficiency, risk management and greater transparency and control, also ensures that social and environmental aspects are taken into account. In addition to playing a crucial role in the organisation's productivity, helping to optimise and standardise procurement processes, reduce consumption and costs, improve operational efficiency, risk management, greater transparency and control, we also ensure that social and environmental aspects are taken into account.

In addition, as part of GS Inima Brasil's Integrity Programme, the Compliance area carries

New suppliers selected based on social and environmental criteria
GRI308-1, 414-1

	TOTAL NUMBER SUPPLIERS		NUMBER OF SUPPLIERS APPROVED ACCORDING TO ISO 9001 (QUALITY) AND ISO 14001 (ENVIRONMENT) STANDARDS	
	2022	2023	2022	2023
CONCESSIONS	2,477	3,037	17.4%	7.5%
INDUSTRIAL	737	784	4.7%	14.9%
CORPORATE AND SERVICES	499	494	0.0%	0.0%
Total	3,713	4,315	22.1%	22.4%

*The total number of suppliers represents the sum of the total number of suppliers of the companies in the group. If the supplier has established a commercial relationship with more than one company in the group, it is being double-counted.

out research and prior analysis of risks relating to human rights on the **Due Diligence Platform of Related Third Parties**. Aspects relating to negative media, records on sanctions lists, politically exposed persons (PEPs), among other points, are analysed prior to contracting related third parties (service providers, suppliers and business partners). In 2022 and 2023, 45 *due diligence* processes were carried out with related third parties, including service providers and business partners.

With the support of the QSMSE, GEP, Sustainability and Compliance areas, the financial, fiscal, technical, environmental, social and ethical criteria for approving partners are being reviewed. During the 2022 and 2023 cycle, only suppliers from operating units with ISO9001 and/or ISO 14001 certification were selected on the basis of social and environmental criteria. GRI 308-1

Assessments of child labour and forced or compulsory labour are already part of the supplier approval and third-party management process.

After approval, all suppliers and service providers who have labour attached are managed on an ongoing basis, monitoring compliance with legal labour, health and safety and environmental requirements by sending documentary evidence and audits when necessary.

A new approval policy is planned for 2024, extending to both material and service suppliers. The document should transparently demarcate the company's requirements with a focus on improving the qualifications of the links involved in the supply chain.

It's worth noting that contracts with suppliers include clauses to prevent slave and child labour, safety issues, among others. Once contracts have been signed, the Third Party Management department is responsible for monitoring suppliers and periodically checking that partners comply with the company's ethical, fiscal and technical standards.

86

RESPECT FOR CONTRACTS AND RELATIONS WITH STAKEHOLDERS GRI 3-3

Respect for and fulfilment of agreements entered into through contracts is a permanent commitment for GS Inima Brasil. In concessions, the contract provides security not only for the contrac-

tor, but also for the service provider and society. As it is the basis for planning medium and long-term actions by concessionaires, the contract clearly sets out, for users and the granting authority, the main commitments to universalisation, the investments to be made and the form of remuneration.

It is worth noting that all of GS Inima Concessões' operations are regulated and must meet the demands of inspection agents in a co-operative and collaborative manner. They are also responsible for providing data and information to inspection agents regarding legal, regulatory and contractual rules, as well as to the National Sanitation Information System (SNIS), coordinated by the Ministry of Cities. To ensure timely and efficient compliance with

new reference standards, we follow the agenda of the National Water and Basic Sanitation Agency (ANA).

In addition, we are constantly endeavouring to improve our contractual management procedures in order to monitor and deal with issues related to the fulfilment of contractual obligations, acting in advance and preventing events that could lead to an economic and financial imbalance in the concession contracts. Systematising the regulation and management of our contracts helps not only to ensure full compliance with targets, but also to capture ancillary income, efficiency, tax improvements, as well as guaranteeing a return on investments and extraordinary expenses.

In its 29 years, GS Inima Brasil has ensured that contractual targets are met.

One strategy adopted is to establish internal indicators that are even more conservative than the contractual targets, in order to guarantee the performance of its operations.

[*Find out more about the targets in Commitment to the universalisation of basic sanitation, p. 56.*](#)

OPERATIONAL UNITS	CONTRACT MODALITY	PUBLIC PARTNER	SIGNATURE/ DEADLINE (YEAR)	MAIN SCOPE	REGULATORY BODY
GS INIMA AMBIENT	C. Partial	P. M. of Ribeirão Preto/SP	1995/38	Provision of sewage treatment services in the municipality	ARES-PCJ
SESAMM	C. Partial	P. M. of Mogi Mirim/SP	2008/32	Provision of sewage treatment services in the municipality	ARES-PCJ
ARAUCARIA	Assets	SABESP/SP	2010/23	Design and construction of the municipality's sewage system (collection and treatment)	n/a*
SANEVAP	Assets	SABESP/SP	2012/23	Design and construction of part of the municipality's sewage system (collection and treatment)	n/a*
SANAMA	PPP	CASAL/AL	2014/30	Provision of sewage collection and treatment services and support for the commercial management of a region of the municipality	ARSAL
CAEPA	C. Full	P. M. of Paraíbuna /SP	2015/30	Provision of water supply, sewage collection and treatment services in the municipality	ARES-PCJ
COMASA	C. Full	City Hall of the Climatic Resort of Santa Rita do Passa Quatro/SP	2016/30	Provision of water supply, sewage collection and treatment services in the municipality	ARES-PCJ
GS INIMA SAMAR	C. Full	P. M. of Araçatuba/SP	2012*/30	Provision of water supply services, sewage collection and treatment in the municipality	ARDAEA
SANEOURO	C. Full	P. M. of Ouro Preto/SP	2019/35	Provision of water supply services, sewage collection and treatment in the municipality	ARISB-MG
SANEL	C. Full	P. M. of Luiz Antônio/SP	2020/35	Provision of water supply services, sewage collection and treatment in the municipality	ARES-PCJ
PALMEIRAS SANEAMENTO	C. Full	P. M. of Santa Cruz das Palmeiras	2023/35	Provision of water supply services, sewage collection and treatment in the municipality	ARES-PCJ
OLYMPIA*	O&M	Water and Sewage Depart. of the Municipality of Olímpia/SP	2020/3	Sewage treatment plant operation and maintenance	n/a*
BIRIGUI	O&M	Birigui City Hall	2021/3	Operation and maintenance of groundwater collection and treatment systems	n/a*
SERTÃOZINHO	O&M	Autonomous Water, Sewage and Environment Service of Sertãozinho/SP - SAEMAS	2023/1	Sewage treatment plant operation and maintenance	n/a*
BATATAIS	O&M	City Hall of Batatais/SP	2023/1	Supply of materials, labour and technical management for the operation, maintenance and monitoring of a sewage treatment plant	n/a*

MODEL CONTRACTS AND REGULATORY ENTITIES OF GS INIMA CONCESSION UNITS

87

* Year of acquisition by GS Inima Brasil: 2016. The O&M contract in Olímpia was finalised in 2023.

Note: The Asset Leasing and O&M contracts are not subject to direct regulation, as is the case with the Araucária, Sanevap, Birigui, Sertãozinho and Batatais contracts. In 2024, a full concession contract was signed with P.M. de Ourinhos (SP), creating the new Ourinhos Saneamento operating unit.

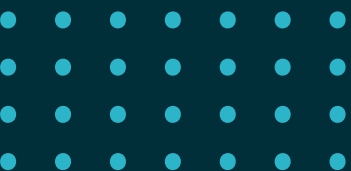
**MODEL CONTRACTS
FOR GS INIMA INDUSTRIAL
OPERATIONS**

88

OPERATIONAL UNITS	CONTRACT MODALITY	CUSTOMERS	CONTRACT SIGNING	MAIN GOALS	CLAUSE OF ARBITRATION
Aquapolo	DB00 (Design, Build, Own and Operate)	Braskem, Oxiteno, Cabot, Paranapanema, Air Liquide, Bridgestone, Hydro, Vitopel	2009*/41 years	Supply of industrial water to customers	Supply contract with the Petrochemical Centre – Chamber of Mediation and Arbitration Brazil/ Canada. Other contracts - undefined of a specific Chamber each party to choose one referee. The two arbitrators chosen must jointly indicate a third arbitrator who will preside over the Arbitration Court)
GS Inima Industrial Triunfo	A00 (Acquisition, Operate and Owner)	Arlanxeo, Braskem, Innova, Oxiteno and White Martins	2013*/40 years	Supply of clarified water, demineralised water and drinking water	supply contract with Braskem – Brazil/Canada Chamber of Mediation and Arbitration

* Year of acquisition by GS Inima Brasil: 2019.

NOTE: IN 2024 THE REUSE WATER SUB-CONCESSION CONTRACT WAS SIGNED WITH COMPANHIA ESPÍRITO-SANTENSE DE SANEAMENTO, CREATING THE NEW ÁGUA DE REÚSO DE VITÓRIA OPERATING UNIT.



RESPECT FOR RELATIONS WITH STAKEHOLDERS

GRI 2-29

Respect for *stakeholder* relations is a constant commitment for GS Inima Brasil. From the global corporate level, action on this issue is guided by a Stakeholder Engagement Policy, which determines objectives, commitments and guidelines for relations with stakeholders. Among the objectives are to promote transparency and fairness in all interactions with external stakeholders and the involvement of the local population and other *stakeholders* who may be impacted by Company's projects and activities.

Respect for *stakeholder* relations is part of the Hidrosfera strategy. From this perspective, the guidelines for managing this issue include: carrying out *stakeholder* mapping in high-impact projects, implementing effective engagement strategies and maintaining open and collaborative communication with publics and guaranteeing contracts that meet the needs and reduce risks for all parties involved.

Social licence to operate

GRI 2-25, 2-26, 413-1, 413-2

A social licence to operate is fundamental for private companies that provide public sanitation services. This licence represents the acceptance

and support of the local community, helps avoid conflicts and promotes a stable business environment. More than a regulatory requirement, the social licence to operate is essential for guaranteeing the long-term sustainability of operations, protecting investments and promoting the company's responsible growth.

Sanitation service providers face a complex journey when entering areas where services are scarce and tariff collection is inadequate, which requires careful planning and effective strategies to ensure the success and sustainability of operations.

Firstly, it is necessary to make substantial investments in infrastructure to establish and expand services. In addition, raising awareness and educating the community about the importance of sanitation services and the need for fair tariff collection are fundamental. Addressing institutional and regulatory challenges is also crucial, such as establishing partnerships with local government and complying with sector regulations. Resistance to change on the part of the community and ensuring the financial viability of services are other obstacles to be overcome.

In this context, among the themes of Hidrosfera is **Community Care**, which includes the search for a social licence to operate.

Actions related to this theme include being open to receiving expressions of interest from interested parties, responding to the concerns of communities and stakeholders and seeking solutions to solve problems in a participatory manner.

In the industrial units, we concentrate our activities in large complexes, where we establish relationships with surrounding communities through the organizational mechanisms of industrial hubs, which include various companies in addition to GS Inima Brasil. Interaction is facilitated by the Community Consultative Councils (CCC), such as CODIR at the Triunfo Petrochemical Complex, which is responsible for listening to local demands and promoting structured initiatives in line with the chemical industry's responsible action program. Composed of the companies in the hub and community members, CODIR maintains an open communication channel for issues related to operations, the surrounding environment, and safety.

It is important to mention the company's participation in collegiate bodies linked to local development issues, such as Municipal Sanitation Councils and River Basin Committees.

GOOD PRACTICES

LOCAL ENGAGEMENT MARKS THE START OF PALMEIRAS SANEAMENTO'S OPERATIONS GRI 2-25

Facing the challenge of starting operations after a period of stagnation in tariff adjustments and in light of the urgency to invest in operational improvements to ensure water security in a municipality affected by annual water rationing episodes over the past decade, **Palmeiras Saneamento carried out a crucial mapping and engagement effort with the key local stakeholders.**

With a thorough technical and communication plan, the hiring of local professionals and the expertise of GS Inima Brasil, various initiatives were implemented, including collective and individual meetings, information dissemination campaigns and actions dedicated to personalised customer service. Collaboration between the Operations and Maintenance, Communications and Social Responsibility teams ensured the successful start of operations in Santa Cruz das Palmeiras as planned, achieving the desired results.



91



GOOD PRACTICES

SANEOURO: CHALLENGES AND ADVANCES IN THE CONCESSION OF WATER AND SEWAGE SERVICES IN OURO PRETO (MG)

GRI 2-25

Since the beginning of 2020, Saneouro, a consortium formed by the companies GS Inima Brasil and MIP, has been responsible for providing water and sewage services in the historic city of Ouro Preto, recognised as a UNESCO World Heritage Site

92



The concession contract includes the provision of water supply and sewage services, in accordance with the National Basic Sanitation Guidelines (Law no. 11.445/07), and sets targets for the universalisation of water services in five years, an investment of R\$160 million in infrastructure works and a reduction in the volume of treated water losses from 50% to 30%.

It also provides for the expansion of sewage collection to 90% in 15 years and the treatment of all sewage collected in 60 months. In order to guarantee economic and financial sustainability, the contract also established the implementation of at least 90% individual metering of properties (hydrometers), the previous

provider did not charge for services based on the volume of water consumed due to the lack of metering.

The project's challenges included the characteristics of the municipality's urbanisation, which has one main district and 12 other districts spread over its 1,245 km² of territory, requiring a considerable structure to maintain these many isolated systems. Water availability and the poor condition of the existing infrastructure are also major obstacles, since the municipality depends on surface sources that are vulnerable to variations in the quantity and quality of available water, influenced by climatic conditions and mining activities in the vicinity of the springs.

The high demand for investment in the early years, the operational complexity of the system in place, the resistance to change on the part of the community and the need to reconcile local demands with the economic and financial sustainability of the contracts represented a significant challenge for the Group.

A cycle of questions and reactions from various organised groups was faced, especially in a municipality with a highly engaged community, which resulted in actions that made it difficult to implement the investments. This required intense dialogue and negotiations to adjust and make commitments more flexible, ensuring that the interests of all parties involved were met.

In 2023, three years after the start of operations, Saneouro successfully reached agreements with the municipal administration and the community, as a result of a series of mediation and dialogue actions. A permanent commitment, which has never failed to make the planned investments, and the transparency with which it has always conducted its actions:

- Active management of the contract with the regulatory agency and the granting authority;
- Constant dialogue with local leaders, the Public Prosecutor's Office and technical bodies related to the environment and historical heritage;

- Dialogue with the granting authority to understand the demands, especially in relation to tariffs, with the introduction of a tariff subsidy, restructuring of residential tariffs, introduction of a philanthropic tariff and expansion of the coverage of the social tariff;
- Internalisation of the project's liabilities, with the implementation of new production systems to guarantee greater water and health security.

Saneouro is already celebrating several advances and deliveries to the community. The main highlights are:

- An investment in the order of R\$50 million has been made in works and improvements to public supply facilities and equipment throughout the city and districts;
- Improvements in water distribution with the construction of 61 kilometres of new networks;
- Revitalisation and modernisation of water treatment plants;
- Refurbishment of pumping stations and reservoirs;



- Recovery and expansion of deep well water collection systems;
- Telemetry technology that increases control over systems and prevents water losses;
- Consumption control with a 92% hydrometric index;
- Environmental regularisation of 75 units in 23 systems that make up the municipality's water and sewage infrastructure;
- The environmental licence was obtained and the equipment acquired for the construction of the new Osso de Boi Reuse Water Production Station, which will guarantee sewage treatment for 100% of the population of the town centre.



Mogi Mirim WWTP - Sesamm



PIONEERING AND
INNOVATION

PIONEERING AND INNOVATION

GRI3-3

96

In 2024, GS Inima Brasil achieved another unprecedented milestone in the country: **the 30-year concession to develop, build and operate a water reuse plant in the state of Espírito Santo.**

PIONEERING AND INNOVATIVE PATH

Pioneering spirit and innovation have marked the history of GS Inima Brasil, whether through the use of technology or innovation in contract models and the scope of its operations. In 1995, its first operation, GS Inima Ambient, was established to manage the treatment and final disposal of sewage in the city of Ribeirão Preto (SP), the first concession of this type in Brazil. The municipality, which had 4% of its domestic sewage treated at the time, now ranks among the best sanitised cities in the country.

Over the years, GS Inima Brasil has won new concessions in other regions and expanded its portfolio with various contracting models: in addition to full and partial concessions, it has signed Public Private Partnership contracts, asset leases and the operation and maintenance of water and sewage treatment plants, as a result of its technical expertise and investment in advanced technologies that boost service quality and operational efficiency.

In this context, it was the first private company to become a partner in Sabesp, in the Mogi Mirim Sanitation Services concession (Sesamm), and was also responsible for building the Campos do Jordão and São José dos Campos sewage treatment plants for Sabesp. In 2019, by acquiring control of the companies Aquapolo (SP), GS Inima Industrial Jeceaba (MG) and GS Inima Industrial Triunfo (RS), it became one of the national leaders in industrial water treatment and reuse water production.

INNOVATION AS A LEVER FOR SUSTAINABLE DEVELOPMENT

Our mission is to build a sustainable global future, which involves caring for the entire water cycle by providing sanitation and industrial utilities services with excellence, commitment and innovation. In this context, the GS Inima Group invests in

technologies that contribute to the sustainability of operations and maximise the generation of value for our stakeholders.

With the support of the Global Research, Development and Innovation Department (R+D+I) at the head office in Spain, all innovation projects and initiatives and the application of new technologies are analysed from the perspective of operational efficiency and sustainability. In 2011, GS Inima Brasil was the first company in the country to implement a system for generating electricity from the biogas generated by the digestion of sludge resulting from the sewage treatment process.

Also on the energy front, a significant input for sanitation and industrial activities, we were the first company in the sanitation sector to invest in a photovoltaic plant to produce renewable energy for operational use and the first to achieve ISO 50.001 for the Energy Management System in 2019 and 2022, respectively. At GS Inima Samar, we have a plant for drying sludge from sewage treatment using solar radiation, also a first in Brazil. [*Information on the performance of the operational units can be found in Excellence in service provision, p. 144.*](#)

STIMULUS TO INNOVATE

With the organisational restructuring and uni-

fied engineering management for the concession and industrial fronts, the aim is to capture synergies and speed up the application of new technologies and innovative processes in projects and units. The corporate structures of the Concessions and Industrial O&M Departments also favour the joint and continuous search for innovative solutions.

In industry specifically, in order to capture opportunities for advances in automation, we have a forum for exchanging experiences between units. Practices relating to the application of automation processes and Industry 4.0 are discussed in order to encourage application by the units.

97

VANGUARD IN DESALINATION WATER FOR HUMAN CONSUMPTION

GS Inima Brasil's track record of innovation is the result of our parent company's history of pioneering and innovation. Founded in 1955 in Madrid (Spain), GS Inima Environment operates in the integral water cycle worldwide and serves several countries on all continents. A world reference in environmental solutions, was responsible for setting up one of the world's first seawater desalination plants for human consumption in Cape Verde in 1968, and is at the forefront of reverse osmosis desalination in Spain.

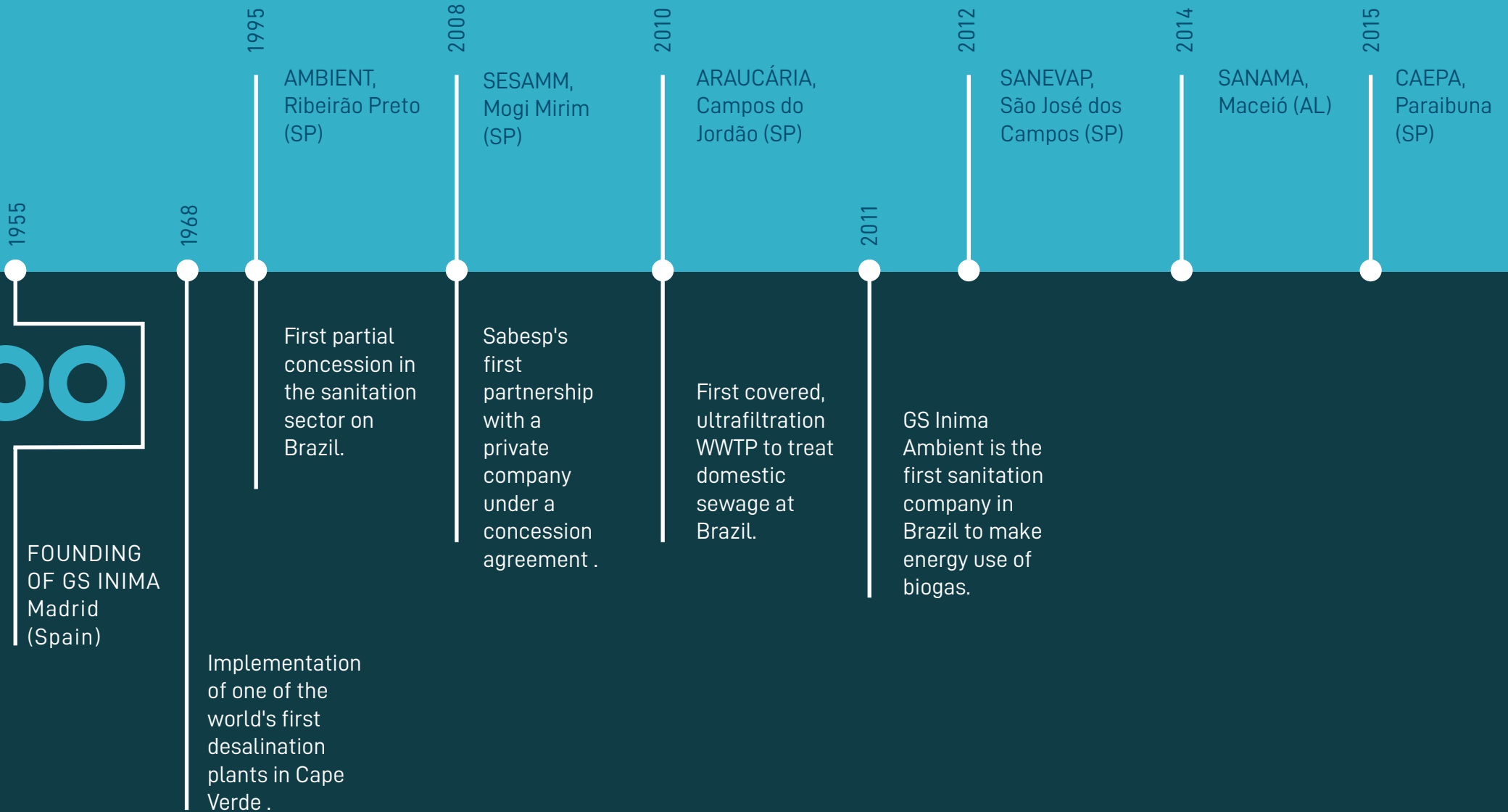


GS Inima Ambient's Ribeirão Preto Wastewater Treatment Plant —
Ribeirão Preto (SP)



A PATH OF PIONEERING SPIRIT AND INNOVATION

100



2016

SAMAR,
Araçatuba (SP)

COMASA, Santa
Rita do Passa
Quatro (SP)

2018

Winning study of the Proposal for Expression of Interest (PMI) in Fortaleza (CE) for the first large-scale desalination plant for human consumption at Brazil.

2019

AQUAPOLO,
São Paulo (SP)

GS INIMA INDUSTRIAL
TRIUNFO, Triunfo (RS)

GS INIMA INDUSTRIAL
JECEABA, Jeceaba (MG)

SANEOURO,
Ouro Preto (MG)

SESAMM is the first WWTP in Brazil to generate photovoltaic solar energy for consumption operational.

SANAMA is the first WWTP in Brazil to use biological wastewater treatment technology that combines activated sludge and biofilm systems, CFIC®.

2020

SAMAR is the first WWTP to use a solar sludge dryer with unprecedented technology in Brazil to reduce the volume of waste.

2021

SANEL,
Luiz Antônio
(SP)

2023

PALMEIRAS
SANEAMENTO,
Santa Cruz das
Palmeiras (SP)

2024

ÁGUAS DE REÚSO
DE VITÓRIA,
Vitória (ES)

OURINHOS
SANEAMENTO,
Ourinhos (SP)

101

GOOD PRACTICES

102

INNOVATION IN WASTEWATER MANAGEMENT IN THE PULP AND PAPER INDUSTRY

The pulp and paper industry, one of Brazil's economic engines, faces significant environmental challenges due to its high water consumption and voluminous effluent generation. To meet these challenges, GS Inima Industrial, by applying the respirometry technique to optimise the activated sludge process, has demonstrated a remarkable commitment to innovation and operational sustainability.

Over the course of a year of assisted operation, the GS Inima Industrial team applied this technique, which was previously unconventional in the sector, and which proved to be a fundamental tool for guaranteeing the operational stability of the Effluent Treatment Plant (ETP). With informed operational decisions, such as diverting effluent to emergency basins and precise adjustments to operational parameters, GS Inima Industrial was able not only to maintain the stability of the process, but also to avoid operational problems after a maintenance stoppage.

This innovative project has not only gained recognition within the industry, but has also contributed to strengthening GS Inima Industrial's position as a leader in industrial WWTP operations. With more than 100 respirometric tests carried out and more than 300 respirograms evaluated, the team has demonstrated a commitment to operational excellence and continuous innovation. The project was selected for presentation at one of the sector's main congresses, standing out as one of the most outstanding and promising projects in the industry.



104

An important initiative to encourage innovation among GS Inima employees in all countries is the **GS Inima Award for Best Innovative Idea**. In 2023, the tenth edition of the GS Inima Award took place, recognising and rewarding innovative ideas capable of improving the company's activities or introducing new procedures to achieve economic and social objectives. This initiative seeks to stimulate practices that increase productivity and efficiency, in order to encourage the development of new ideas to solve challenges, engage employees in the group's research, development and innovation (RD&I) policy, and promote the sharing of good innovative practices originating at GS Inima.

The GS Inima Group also organises the annual **"Sharing Good Practices" QHSE Award** to recognise and publicise positive initiatives in safety, occupational health, the environment and quality at work. The aim is to create safe, sustainable and healthy working environments and to engage employees in the Group's Integrated Policy. [Find out more at Recognition for sustainable practices, p. 54.](#)

Projects covered by the Good Law

Part of GS Inima Brasil's innovation strategy involves submitting research and technology

projects to the Lei do Bem (Law 11.196/2005), which offers tax incentives for innovation activities carried out by private companies and enables partnerships with universities and research institutes.

In 2021 and 2022, more than R\$9.9 million was invested in 20 projects qualified by the Lei do Bem. These projects cover research and development of technologies applied to new by-products from waste, to operational efficiency, to increasing the reliability of re-use water and to increasing the potential for applying artificial intelligence to the operating process. The projects have a potential tax benefit of around R\$2.5 million.

DIGITAL TRANSFORMATION

In addition to applying technology to our operations, we invest in digitalisation to optimise processes and costs, as well as to strengthen the security of our assets and improve the user experience. We have information technology policies that, among other things, cover topics such as *data analytics* and process automation.

In 2023, GS Inima Brasil continued with the company's Digital Transformation, which included the migration of data storage to the cloud, in order to provide greater security in data protection. It will also help reduce the need for a physical structure and consequently reduce waste generation and the demand for energy resources.

We also prepared the business for a faster digitalisation process, with the replacement of the main integrated management system (ERP) to support GS Inima Brasil's growth strategy. On the *data analytics* front, we began a process of analysing information to support faster and more assertive decision-making and, above all, to enable predictive analysis of aspects of the business.

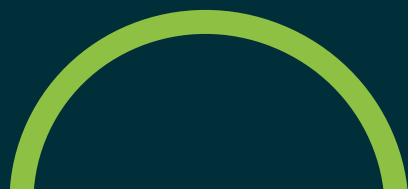
Furthermore, digitalisation goes beyond our internal processes and extends to the quality of customer service. In 2023, we completed the implementation of our own commercial software for all of São Paulo's concessions, GS Inima Smart. The system manages the relationship with the customers of the full concessions and contributes not only to a better user experience, but also to improved management on important fronts for the business, such as loss management, planning, hydraulic modelling, water balance, among others.

[Find out more in Customer satisfaction, p. 138.](#)

OPERATIONAL UNITS	AGGREGATION	PROJECTS
GS INIMA AMBIENT	R&D of technologies applied to new by-products (from waste) and eco-efficiency in WWTPs.	<ul style="list-style-type: none"> • Reuse, recovery and disposal of waste (sewage sludge) • Modernisation of the aeration system
GS INIMA SAMAR	R&D of technologies to increase eco-efficiency in sanitation in densely populated regions with complex water catchments	<ul style="list-style-type: none"> • Water Safety Plan (WSP) • WTP I and II to WTP IV Transition Plan • Photovoltaic Plant • System automation • Leak survey to reduce water losses
AQUAPOLO	New technologies for advancing the reliability of reuse water	<ul style="list-style-type: none"> • Artificial Intelligence automation study of biological control of aeration and nitrogen and phosphorus removal • Test substitution of chlorine dioxide by monochloramine • Optimisation of a reverse osmosis system using Artificial Intelligence • Chemical filter cleaning - Reverse Osmosis
GS INIMA INDUSTRIAL TRIUNFO	<p>1 - Technological platform for the reliability of reuse water in the Petrochemical Complex</p> <p>2 - R&D into technologies for new by-products (from waste), eco-efficiency and environmental safety</p>	<ul style="list-style-type: none"> • Analysers • Meter installation • Automation • Tubovia • Sludge dewatering • Backwash reuse • Chemical park • Conceptual design of water collection and reuse system

**ELIGIBLE PROJECTS FOR THE
"GOOD LAW" BASE YEAR
2021 AND 2022**

105

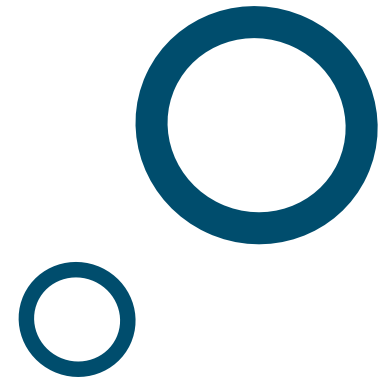






GENERATING VALUE
FOR CUSTOMERS

CARING FOR THE COMMUNITY



INDIRECT ECONOMIC IMPACTS GRI 203-1, 203-2

108

According to a study carried out in 2022 by the Trata Brasil Institute, the universalisation of water and sewage services could generate more than R\$ 1.4 trillion in various benefits for the Brazilian population, including gains in health, education, labour productivity, tourism and real estate development.

In this context, the direct contribution to universalising basic sanitation in our concessions generates positive socio-environmental impacts, such as the generation of local jobs during the construction and operation of the system, as well as through the development of social and environmental projects in the regions where they operate. In the 2022/2023 cycle, total investment in GS Inima Concessões totalled R\$ 211,970,474 million in the expansion and improvement of water and sewage services. At GS Inima

Industrial, the same cycle saw investment totalising R\$90,035,822. [Find out more in *Commitment to the universalisation of basic sanitation and in Quality of services provided, p. 120.*](#)

SOCIAL RESPONSIBILITY AND LOCAL DEVELOPMENT GRI 413-1, GSIB 05

In addition to the indirect economic impacts of its activities, GS Inima Brasil seeks to expand the

**INVESTMENTS IN
INFRASTRUCTURE AND
SUPPORT SERVICES (R\$)**
GRI203-1

positive impacts of its activities through social actions and investments that contribute to the sustainable development of municipalities and to strengthening the capacities and income-generating opportunities of the local community.

Social investments are made directly and through incentivised resources. Actions are coordinated by unit managers, in line with local and corporate agendas, who have the autonomy to promote actions of local interest, according to the specific demands of the community and the contract.

In the 2022/2023 cycle, more than R\$4 million was invested in social actions, R\$3.6 million of which came from incentivised resources and R\$731,000 from own resources.

**Mobilisation campaigns
in the environmental calendar**

GS Inima promotes environmental mobilisation campaigns at its operating units during three important dates of the year: World Water Day, World

Environment Day and Arbor Day. In the period 2022 and 2023, highlights included environmental drawing competitions in Araçatuba and Ouro Preto, photography workshops in schools in Santa Rita do Passa Quatro, Paraibuna and Ribeirão Preto,

Cinema 4D in Paraibuna and theatre plays in schools in various cities. These initiatives aim to promote environmental awareness, encourage student participation and contribute to the preservation of natural resources.

OPERATING UNITS	CITY	INVESTMENTS REALISED 2022	INVESTMENTS REALISED 2023
GS INIMA CONCESSIONS			
GS INIMA AMBIENT	Ribeirão Preto/SP	R\$ 8,001,379	R\$ 31,874,982
SESAMM	Mogi Mirim/SP	R\$ 7,873,723	R\$ 928,724
ARAUCARIA	Campos do Jordão/SP	R\$ -	R\$ -
SANEVAP	São José dos Campos/SP	R\$ -	R\$ -
SANAMA	Maceió/AL	R\$ 31,556,541	R\$ 12,246,771
CAEPA	Paraibuna/SP	R\$ 2,739,870	R\$ 5,273,656
COMASA	Santa Rita do Passa Quatro/SP	R\$ 994,863	R\$ 1,550,865
GS Inima SAMAR	Araçatuba/SP	R\$ 46,116,644	R\$ 24,391,636
SANEOURO	Ouro Preto/MG	R\$ 14,482,299	R\$ 13,540,941
PALMEIRAS SANEAMENTO	Santa Cruz das Palmeiras	R\$ -	R\$ 2,779,851
SANEL	Luis Antônio/SP	R\$ 2,246,663	R\$ 5,371,068
GS INIMA INDUSTRIAL			
AQUAPOLO	São Caetano/SP	R\$ 9,947,611	R\$ 3,008,271
TRIUNFO	Triunfo/RG	R\$ 14,933,609	R\$ 62,146,332
Total		R\$ 138,893,201	R\$ 163,113,096
Investment in current contracts planned for the next 5 years		R\$ 365,624,577	R\$ 332,472,958

* Including the Águas de Reúso de Vitória and Ourinhos Saneamento units, incorporated in 2024, the investment planned for the next five years is estimated at R\$969 million.

109



GOOD PRACTICES

110



DRAWING COMPETITION AND ENVIRONMENTAL ESSAY

The SAMAR Environmental Drawing Competition takes place annually in Araçatuba, involving students from various schools in the city. Launched in March, on World Water Day, and awarded in June, on Environment Day, the competition encourages around 10,000 students to produce drawings on environmental themes. The winners receive prizes and have their drawings publicised in different media, with the aim of promoting awareness and the preservation of natural resources. **The Ouro Preto Environmental Drawing and Essay Competition, organised by Saneouro, involves children and teenagers from municipal schools. With themes such as "The importance of the conscious use of water and the environment", the event aims to encourage reflection on environmental issues. In 2023, it had 163 entries and also included an essay competition. The awards event included a theatre performance and the planting of saplings in celebration of Arbor Day.**



Launch of the 9th GS Inima Samar Drawing Competition at a public school in Araçatuba attended by 150 children. The theme for 2024 was "Water for Peace – Together we can turn water into a symbol of peace and build a better tomorrow".



Award ceremony for the 2nd Ouro Preto Environmental Writing and Drawing Competition organised by Saneouro in 2023.





A theatre performance organised by GS Inima Samar in partnership with Companhia BuZum! for the Araçatuba municipal school system.

Volunteering activities

The companies Aquapolo, Saneouro and GS Inima Industrial Triunfo carried out volunteering activities in 2022 and 2023 in order to strengthen ties with the community and promote social and environmental well-being. The activities included collecting warm clothes by Aquapolo and donating school supplies by GS Inima Industrial Triunfo. These initiatives benefited socially vulnerable families and contributed to the sustainable development of the regions they served.

Education projects and actions environmental and local development

A series of environmental education and local development projects and actions were carried out in the 2022/2023 cycle. Among the initiatives are the **visit programmes at operations**, such as GS Inima Samar, which has resumed school visits to the water treatment plant, and Sanama, which promotes visits to the effluent treatment plant. Also noteworthy is **Sanama's Sanitary and Environmental Education Programme (PESA)**, which involved 36 institutions and approximately 1,462 people in 2023 with activities involving topics such as recycling, environmental preservation and basic sanitation.

Other notable projects include the **documentary "Water for All: Sustainable São Paulo"**, sponsored by Aquapolo, the **book "Água Nossa de Cada Dia"**, produced and produced by the Ribeirão Preto Book and Reading Foundation, in partnership with GS Inima Ambient, and **the 22nd Ribeirão Preto International Book Fair**, also sponsored by GS Inima Ambient, which highlighted themes



Actions of Sanama's Sanitary and Environmental Education Programme (PESA)

related to water, basic sanitation and environmental preservation in its programme.

There have also been initiatives aimed at local development, such as the **Destino Certo Programme**, which prioritises the inclusion of waste collectors' cooperatives, in order to promote entrepreneurship and guarantee long-term sustainability. The company offers various opportunities for local development, such as preferring local suppliers, encouraging sustainable practices in the supply chain, supporting the collection and disposal of waste and donations to local organisations. Concrete examples include the **Ressocialising Programme**, which promotes

resocialisation activities by donating waste for handicrafts, and support for the **Recyclers' Cooperative** in Maceió and Araçatuba, which contributes to the income of local families and promotes waste recycling.

In addition, free professional initiation courses were offered to the community, such as the **customer service and plumbing courses** offered by Saneouro in partnership with Senai and the Ouro Preto City Council, and the **Plumbing Course** promoted by GS Inima Samar, which reinforces the companies' commitment to promoting the professional and social development of local communities.



GOOD PRACTICES

114

22ND INTERNATIONAL BOOK FAIR

The 22nd Ribeirão Preto International Book Fair took place from 12 to 20 August 2023, with the master sponsorship of GS Inima Ambient and the presence of the company with a stand and a stage for presentations. The event featured more than 200 national and international authors and more than 100 hours of free activities. Around 250,000 people attended the 10-day event. The CEO of GS Inima Brasil, Paulo Roberto de Oliveira, emphasised the importance of the fair for the city, as an opportunity to access literature, culture, education and leisure.



Activities at the GS Inima Ambient stand at 22nd Ribeirão Preto International Book Fair.

Find out more at: <https://www.ambient.com.br/noticias/gs-inima-ambient-na-22a-feira-internacional-do-livro-de-ribeirao-preto/>

115





GOOD PRACTICES

116

BOOK "OUR EVERYDAY WATER"

Produced in partnership by the Ribeirão Preto Book and Reading Foundation and GS Inima Ambient, it combines photographs, poems, chronicles and short stories on the theme of water. Photographers from all over the world have seen their images transformed into literary works. **The launch took place at GS Inima Ambient on 22 March 2023, World Water Day, in the presence of around 70 guests, including authorities and regional leaders.**



117

Launch event for the book "Our Daily Water" held at GS Inima Ambient in March 2023.

Download the book at: https://www.fundacaodolivroeleiturarp.com/files/ugd/bf-56d6_9cfc4576329349daa7d-f17fbb75ad3d4.pdf



GOOD PRACTICES

118



PLUMBING COURSES FOR WOMEN

GS Inima SAMAR held two editions of the Plumber Course for Women, which saw a total of 56 new professionals trained. In partnership with the Social Solidarity Fund, the course provided skills and guidance for basic repairs of leaks, between 2022 and 2023.

The main aim of the initiative was to train the women to identify leaks in their homes and carry out various types of repairs, such as changing tap handles and replacing water tank pumps. The training has opened up opportunities for them to offer their services to third parties and earn extra income. At the end of the course, the participants received certificates and a kit with essential parts for practising the skills they had learnt.



Plumbing course for women organised by GS Inima Samar.



Spring Race 2023
promoted by GS Inima Samar.

120

Support for actions, projects and local events

In addition to the initiatives described above, GS Inima Brasil demonstrates its commitment to the local community by supporting various actions and events. The highlights of the 2022/2023 cycle were:

- Sponsorship of the Ribeirão Preto Half Marathon, with a focus on promoting health and well-being.
- GS Inima Samar organised the Spring Race to promote sport and health and strengthen ties with the local community.
- Sanama's sponsorship of the Alagoas Environment Institute's Cycle Ride, in order to contribute to environmental preservation and solidarity.
- Saneouro's support for the Ouro Preto Municipal Library as a way of strengthening education and culture in the community.
- Saneouro sponsors traditional events in the region, such as the Festa dos Mineiros and the Rotaract Buteco Festival in Ouro Preto, as a way of enhancing local culture and tourism.

- GS Inima Industrial donated 30,000 litres of drinking water to Montenegro Hospital as a way of supporting local communities affected by natural disasters.

QUALITY OF SERVICES PROVIDED

GRI 3-3, 203-1, 203-2

The lack of basic sanitation, whether due to the absence of treated water or exposure to sewage, has a direct impact on the health of the population, especially children and the elderly. Lack of access to treated water increases the incidence of gastrointestinal and respiratory diseases, affecting quality of life and generating social costs such as lost working days and medical treatment costs. In addition, sewage contamination exposes the population to infections, especially in areas close to contaminated streams and rivers.

Improvements in sanitation, meanwhile, have shown positive results, such as a significant reduction in the rate of hospitalisations due to water-borne diseases, which indicates the importance of access to sewage collection for public health.

Aware of the potential impact of our activities to boost people's quality of life and contribute to tackling global sustainability challenges, we see



CERTIFICATIONS (ISO)

GS INIMA BRAZIL	GS INIMA AMBIENT	COMASA	SESAMM	SANEL	GS INIMA SAMAR	SANAMA	AQUAPOLO	TRIUNFO
9001:2015	9001:2015	9001:2015	9001:2015	9001:2015	9001:2015	9001:2015 planned for 2025	9001:2015	9001:2015 planned for 2024
14001:2015	14001:2015		50001:2018		14001:2015			14001:2015 planned for 2024
					45001:2018			45001:2018 planned for 2024
					17025:2017			

121

excellence in the provision of services as a fundamental element in guiding the conduct of business and maximising our value generation.

In this context, in 2023, we have earmarked R\$163 MM in investments aimed at the quality and expansion of service provision, the main initiatives of which are presented below. When we take over an operation, the immediate priority is to ensure that the assets are adapted to the

optimum operating quality conditions. Next, we look for the best technologies for efficiency gains and sustainability in the operation.

In 2023, we restructured the O&M Departments for the concession and industrial fronts in order to contribute even more to the integrated management of our activities and, consequently, to the quality of services, as well as to maximise the synergies that already exist between the units. With

the support of the QSMSE area, the management systems are standardised and prepared to guarantee the continuous improvement of operational processes, the maintenance of knowledge management and replicability for new businesses. It is worth emphasising that our operational excellence practices are endorsed by the certification of the management system in the operational units based on ISO standards, as shown in the table above.

GOOD PRACTICES

122

EXPANSION AND MODERNISATION OF THE LUIZ ANTÔNIO (SP) SEWAGE TREATMENT PLANT

With the inauguration of the expansion and modernisation of the Luiz Antônio Sewage Treatment Plant, Sanel is fulfilling its commitment to making the city a national benchmark in sanitation. By treating 100% of the sewage collected, Sanel meets the requirements of the New Legal Framework for Sanitation and raises the quality of life of the inhabitants. **The new system involved the construction of 11 UASB reactor modules (Upflow Anaerobic Sludge Blanket), which are high-efficiency upflow anaerobic reactors.**

The benefits of Sanel for Luiz Antônio go beyond sanitation. More than 200 jobs have been created locally, contributing to the region's economic development. The installation of more than 4,500 new water meters for customers has raised awareness about water consumption and encouraged water-saving practices. Since the start of operations in 2021, more than R\$6.5 million has been invested in water supply infrastructure, doubling production capacity and eliminating water shortages

for thousands of residents. We installed a new well in the central region, where water production increased from 20 to 200 m³/h, and refurbished the Mirante Well to increase its drinking water production capacity from 80 to 160 m³/h, guaranteeing the availability of supply to the population, which was previously affected by daily water shortages. Constant maintenance of the supply network has significantly reduced water losses, guaranteeing the efficient use of this vital resource.



123

Expansion and modernisation of the Luiz Antônio Sewage Treatment Plant by December 2023.



GOOD PRACTICES

124

GS INIMA SAMAR INAUGURATES BAGUAÇU WTP: LARGEST SANITATION PROJECT IN THE HISTORY OF ARAÇATUBA (SP)

GS Inima Samar inaugurated the largest basic sanitation project in the history of Araçatuba (SP), the Baguaçu Water Treatment Plant (WTP). With an investment of R\$48 million, the WTP has the capacity to supply 100,000 inhabitants, approximately 50 per cent of the municipality's population.

In addition to its supply capacity, the Baguaçu WTP features a circular economy solution, where 80 per cent of the sludge resulting from water treatment is reused. Equipped with an Operational Control Centre (OCC), the plant allows complete monitoring of the water treatment and distribution process, reducing the consumption of chemical products and energy. Water quality is carefully monitored, with over a thousand analyses carried out every month.

The inauguration of the Baguaçu WTP represented a milestone for sanitation in Araçatuba, reflecting GS Inima SAMAR's commitment to service quality, operational excellence and sustainability. Since taking over the city's water supply service, GS Inima SAMAR has managed to reduce treated water losses from 44% to 28%, through sectorisation work that has enabled more efficient supply management. Araçatuba, currently ranked among the best sanitised cities in Brazil, has 100% coverage of water and sewage services.



Inauguration of the Baguaçu WTP in Araçatuba (SP), held in 2023 with the presence of the global CEO of the GS Inima Group, Marta Verde, and the CEO of GS Inima Brazil, Paulo Roberto de Oliveira.





GOOD PRACTICES

126

EXPANSION OF GS INIMA AMBIENT'S RIBEIRÃO PRETO WASTEWATER TREATMENT PLANT AND DE-POLLUTION OF STREAMS

During 2023, we made progress on the expansion of the Ribeirão Preto Sewage Treatment Plant. **GS Inima Ambient invested more than R\$41 million in the project, which includes the construction of a new treatment line, increasing treatment capacity by 23,000 m³/day.** We have also begun modernising the existing aeration system to increase the energy efficiency of the entire process.

In 2019, in partnership with the Ribeirão Preto Water and Sewerage Department (Saerp), we started to repair the city's sewerage networks in order to identify and resolve irregular discharges of sewage into storm drains. To date, we have completed 281 repairs and solved 360 points of contamination in rainwater galleries.



GOOD PRACTICES

128

COVERAGE TARGETS REACHED IN SANTA RITA DO PASSA QUATRO (SP)

With 100% of the urban population served by water and sewage services and 90% of the total population, Comasa, in partnership with the Santa Rita do Passa Quatro (SP) municipal government, completed a series of important sanitation works in the town in 2023. With a total investment of R\$3 million, these initiatives were aimed at expanding sewage collection and treatment, as well as strengthening the treated water distribution system, benefiting more than 11,000 residents.

Especially in the district of Santa Cruz da Estrela, Comasa invested R\$2 million to install 2 kilometres of sewage collection networks and build a modern sewage treatment plant. This plant will benefit around 300 local families, replacing rudimentary disposal practices with an efficient and sustainable method.

Comasa also delivered two new sewage pumping stations. With regard to water supply,

invested in the system to guarantee the service to more than 10,000 inhabitants in various parts of the municipality. The inauguration of the Bonanza/BelaVista Water Treatment Plant will directly benefit 7,400 residents, ensuring access to quality drinking water. These initiatives represent significant progress towards the universalisation of sanitation in Santa Rita do Passa Quatro.

Comasa Headquarters - Santa Rita do Passa Quatro (SP)



129



GOOD PRACTICES

130

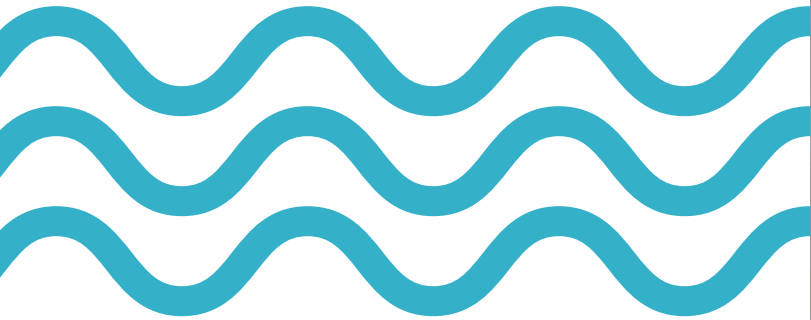


RENOVATION OF THE WATER DISTRIBUTION SYSTEM AT GS INIMA INDUSTRIAL TRIUNFO (RS)

In 2023, we celebrated the completion of the Tubovia Project at the Triunfo Industrial Complex (RS), which involved the construction of a new clarified water line, made up of pipes of varying diameters, stretching over 4000 metres. **The new infrastructure has a supply capacity of up to 4,500m³/h and is strategically important for the Polo Petroquímico do Sul, as it guarantees a stable and sustainable water supply for the Triunfo petrochemical complex for the next 40 years.**

New pipeline at
GS Inima Industrial Triunfo.





132

QUALITY OF WATER TREATMENT

GRI 416-1, GSIB 04

As a result of the initiatives and investments made, in 2023 **GS Inima Brasil guaranteed the production of 112 million litres of drinking water per day, to serve more than 312,000 people in the full concession units. More than 94 million litres of water were delivered to industry, meeting the demanding quality standards of industrial customers.** All

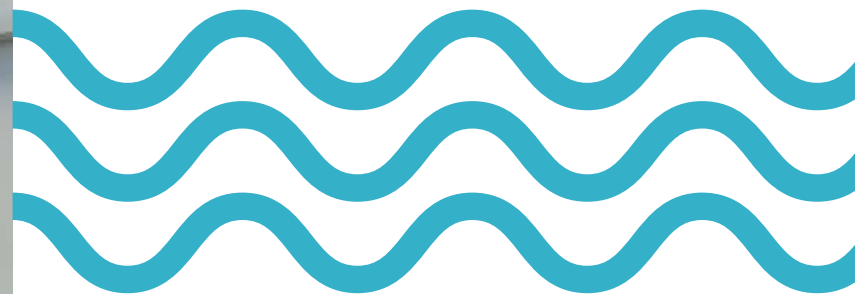
the drinking water supply services offered by GS Inima Brasil's Concessions and Industrial segment are assessed in terms of their impact on the health and safety of users. [GRI 416-1](#)

Control of the quality of the water distributed is extremely rigorous and governed by national and state legislation, and the indicators are reported daily to the national control body via the

Ministry of Health's Water Quality Surveillance Information System (Sisagua), an instrument of the Ministry of Health's National Water Quality Surveillance Programme (Vigiagua).

The indicator used to manage water quality in sanitation operations is the Water Quality Index (IQA), which takes into account the annual percentage of compliance with the





133

turbidity, free residual chlorine, pH, fluoride and bacteriological parameters. The monitoring process includes everything from the water catchment to the customer's tap and all the analyses are sent to the regulatory body and health surveillance, which monitor the quality of the water distributed. The samples collected and analysed have consistently achieved

the target of compliance with legislation and the contractual rules for each operation. It is worth noting that GS Inima seeks continuous improvement in its processes and in the infrastructure needed to carry out the analyses, in order to maintain an exceptional level of quality in the water treated and distributed by the company.

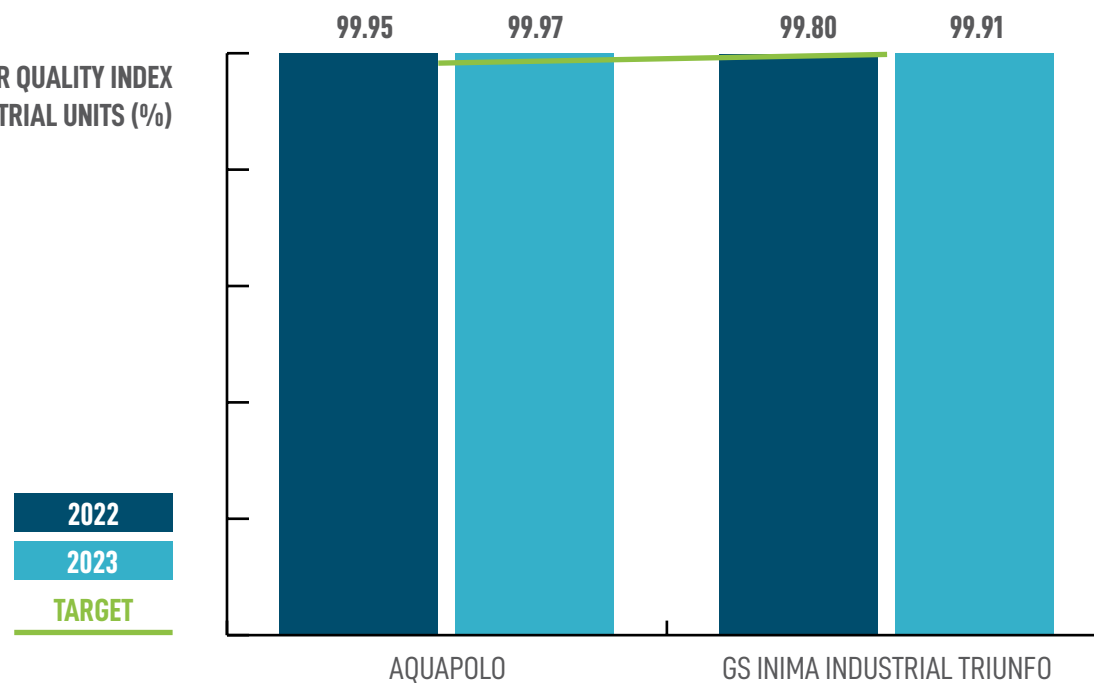
In the industrial units, the quality control of the water delivered to the client is also rigorous, since the need for high quality industrial products requires that the water used as raw material or in their processes is of high quality. In this context, we continuously monitor the ICQ, which is liable to contractual penalties if the established quality standards are not met.

**WATER QUALITY INDEX (IQA)
– CONCESSIONS**

OPERATIONAL UNIT	LOCATION	2022	2023
CAEPA	Paraibuna/SP	99.8%	99.1%
COMASA	Santa Rita do Passa Quatro/SP	100.0%	100.0%
GS INIMA SAMAR	Araçatuba/SP	97.7%	96.8%
SANEOURO	Ouro Preto/MG	95.8%	98.2%
SANEL	Luiz Antônio/SP	100.0%	100.0%
PALMEIRAS SANEAMENTO	Santa Cruz das Palmeiras/SP	-	100.0%

134

WATER QUALITY INDEX
INDUSTRIAL UNITS (%)





Aquapolo

GS Inima
INDUSTRIAL

6
SACAP

QUALITY OF EFFLUENT TREATMENT

GRI 416-1

The conditions and standards for discharging effluents are defined by federal and state legislation and all effluent discharges by GS Inima Brasil comply with Resolution 430 of 2015 of the National Environment Council (CONAMA), which sets the conditions and standards for discharging effluents into bodies of water, as well as the parameters defined by the states.

In the state of São Paulo, the parameters and limits for the conditions and standards for discharging liquid effluents are defined by the regulations of São Paulo State Law 997 of 31/05/76 (articles 18 and 19A), approved by Decree 8468 of 08/09/76. In Alagoas, the discharge standards must comply with Semarh Normative Instruction No. 1, of 30/05/2018, and the Granting of Rights to Use Water Resources – Ordinance 192/2016. In Minas Gerais, in turn, discharge standards must comply with Copam/CERH-MG Joint Normative Deliberation No. 01/2008; in Rio Grande do Sul, with Consema Resolution No. 355/2017.

The quality of wastewater treatment in GS Inima Brasil's operations is measured by the contractual indicator for the Wastewater Treatment Quality Index (IQE), which considers the percentage of compliance on the following fronts: sedimentable materials (SST), oils and grease and BOD.

In addition, monitoring the quality of services is measured by the BOD removal efficiency of

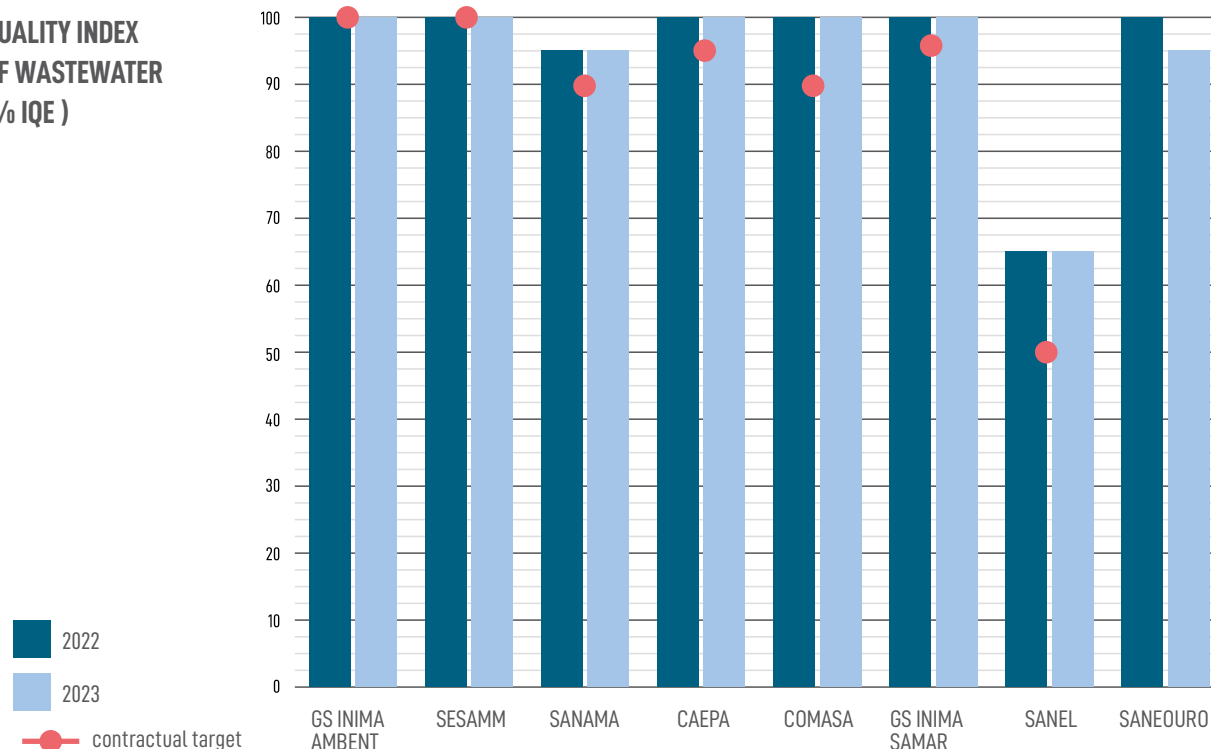
wastewater treatment plants. The index, measured as a percentage of removal, varies according to the technology applied and releases must comply with the parameters required by law.

All of GS Inima's operating units meet the contractual IQE targets and seek continuous process improvement. It should be noted that SANEL began operating in 2021, taking over a WWTP with

several operational problems and, therefore, its wastewater treatment quality target is progressive, with an IQE requirement of 50% in 2022 and 2023. The modernisation of the WWTP inaugurated in 2023 will take the plant's performance even further beyond the contractual target in 2024. Saneouro will incorporate the IQE into its targets in year 5 of the contract (2025).

136

QUALITY INDEX OF WASTEWATER (% IQE)



*Sanel's IQE contractual target was 50% in 2022 and 2023. Saneouro will have a contractual IQE target requirement from 2025.

	LOCATION	PLANT	TYPE OF TREATMENT	AVERAGE BOD REMOVAL EFFICIENCY (%)		LEGAL REQUIREMENT
				2022	2023	
GS INIMA AMBIENT	Ribeirão Preto/SP	Ribeirão Preto WWTP	Activated sludge	93%	93%	≥ 80% or release < 60 mg/L
		Caiçara WWTP		97%	95%	≥ 80% or release < 60 mg/L
SESAMM	Mogi Mirim/SP	Mogi Mirim WWTP	Activated sludge with prolonged aeration (orbal)	96%	95%	≥ 80% or release < 60 mg/L
SANAMA	Maceió/AL	Benedito Bentes WWTP	CFIC biofilm	96%	94%	≥ 75% or release < 120 mg/L
CAEPA	Paraibuna/SP	José Toledo Diniz WWTP	Biobob Bioreactor	94%	96%	≥ 80% or release < 60 mg/L
COMASA	Santa Rita do Passa Quatro/SP	Marinho WWTP	Aerated Lagoon + Stabilisation Lagoon	81%	84%	≥ 80% or release < 60 mg/L
		Capituva WWTP	Aerated Lagoon + Sedimentation Lagoon	84%	87%	≥ 80% or release < 60 mg/L
		Sta Cruz da Estrela WWTP	UASB + FAS	97%	95%	≥ 80% or release < 60 mg/L
GS INIMA SAMAR	Araçatuba/SP	Baguaçu WWTP	Activated sludge	97%	97%	≥ 80% or release < 60 mg/L
SANEOURO	Ouro Preto/MG	São Bartolomeu WWTP	UASB	74%	86%	≥ 70% or release < 60 mg/L
SANEL	Luiz Antônio/SP	Luiz Antônio WWTP	UASB + Stabilisation Lagoon	67%	65%	≥ 80% or release < 60 mg/L

**AVERAGE EFFICIENCY OF
BOD REMOVAL IN
WASTEWATER TREATMENT**
GRI 303-2

137

CUSTOMER SATISFACTION

GRI3-3, GSIB 06

138

In addition to investing in service quality, customer satisfaction is part of the company's management strategy.

In the six full concessions operated by the Group, where we are responsible for direct service to the population – Saneouro, GS Inima Samar, Caepa, Comasa, Sanel and Palmeiras Saneamento – we maintain contact channels via telephone, e-mail, WhatsApp and face-to-face service. The Customer Relations area is responsible for receiving the complaints sent in, as well as proactively communicating with them about the services provided, with information on billing, collections and other communications.

Customer satisfaction in the full concessions is measured by means of an annual survey, provided for in the contract, carried out by telephone by an outsourced company or by the regulatory agency itself (in accordance with the concession contract). Indicators related to customer satisfaction are collected, such as the number of complaints, service requests and average customer service time, which are then reported to the respective regulatory agents.

On the other hand, the service satisfaction survey (after-sales), which is carried out throughout the month at all the full concessions by sampling, according to the system's parameters, is conducted by a professional from the call centre sector and is automated by the commercial system to ensure security, reliability and traceability of the information. It is conducted by a professional from the call centre sector and is automated by the commercial system in order

to guarantee the security, reliability and traceability of the information.

In 2023, the "excellent" and "good" satisfaction rates were 100% at Comasa, 98% at Palmeiras Saneamento and 98% at Caepa. At GS Inima Samar, the index combines the results of face-to-face, call centre and after-sales service evaluations and was 87.6%. The after-sales satisfaction survey at Sanel and Saneouro resulted in indices of 99% and 80% respectively.

The QSMSE sector also assesses customer satisfaction for ISO-certified units. In this specific indicator, the client in focus is the granting authority and the criteria assessed are based on contractual premises, in order to promote a comprehensive assessment of the performance and quality of the services provided by the company, as established in the contracts. This indicator is assessed every six months by the managers of the operating units, allowing opportunities for improvement to be analysed and identified.

The score ranges from 0 to 100 per cent satisfaction and takes into account aspects such as parameters not met due to operational failures, the sending of contractual management reports, justified complaints and fines. In 2023, the GS Inima Ambient, Comasa, Sanel, Caepa and Samar units achieved 100% customer satisfaction, while the Sesamm and Aquapolo units registered 95%. The Sanama, Saneouro, Triunfo and Palmeiras Saneamento units have not yet implemented this practice.





GS INIMA SMART: INNOVATION AND TECHNOLOGY IN COMMERCIAL MANAGEMENT

140

Through its pioneering and innovative DNA, GS Inima Brasil has developed and implemented GS InimaSmart, the group's integrated commercial management software. This system brings innovative management solutions, incorporating the best market practices to make unit operations more agile and efficient. As an exclusive GS Inima system, its goal is to continually improve operations, adopting and developing customised solutions based on best practices and the needs of the units, always aiming for operational efficiency and improved services.

FEATURES

- **Cloud management:** WEB software with CLOUD architecture that can be accessed 24 hours a day from anywhere in the world;
- **Availability:** technology that makes it possible to evolve the application's source code in a structured way and without the need to make the platform unavailable;
- Processes aligned with CRM flows that take care of end-to-end commercial management, i.e. from the moment a customer arrives to the end of the sales and collection process.

MAIN FUNCTIONALITIES

- Customer records with complete history;
- Online reading process with real-time updates and data;
- Remote dispatch of online services and updates;
- Communication with clients via SMS and e-mail;
- Simultaneous invoice printing;

- Complex calculations and differentiation of charges according to trade agreement rules;
- Invoice delivery by e-mail;
- Payment by credit and debit card.

MANAGEMENT AND STAFF

The management of the software, infrastructure, development and product roadmap is carried out by a technical team made up of multidisciplinary professionals who work both on the evolution of the application and on sustaining and supporting the units that use the software.

ADVANCES IN MANAGEMENT COMMERCIAL AND THE NEXT STEPS

GS Inima Smart has already been implemented at Comasa, Caepa, Sanel, Palmeiras Saneamento and GS Inima Samar, covering more than 120,000 connections per month. The progress plan for 2024 includes implementation at Saneouro.

DATA PROTECTION

GRI 3-3, 418-1

Compliance with the General Personal Data Protection Law (Law 13.709/2018) is a premise for the conduct of relationships between GS Inima and its stakeholders, especially the population served by the utilities.

To this end, we have an Information Security department, directly linked to the CEO and the governance structure of GS Inima Brasil, and based on an in-depth study of data storage carried out in recent years, we have categorised the data and established new protocols for its use.

The guidelines on information security are contained in a specific policy of the same name, as well as in the policies on Use of the Computerised Environment, Access Control and Backup and Restoration. We also have a Privacy and Cookies Policy, with specific guidelines on the use of data, aimed at users, which includes information on the collection, sharing and management of personal data, as well as user rights as data subjects.

It is important to highlight the significant advances that GS Inima Brasil has made to ensure compliance with the General Data Protection Law (LGPD) and protect the privacy of the personal data of our employees, customers and other stakeholders. In December 2022, we carried out the process of mapping and

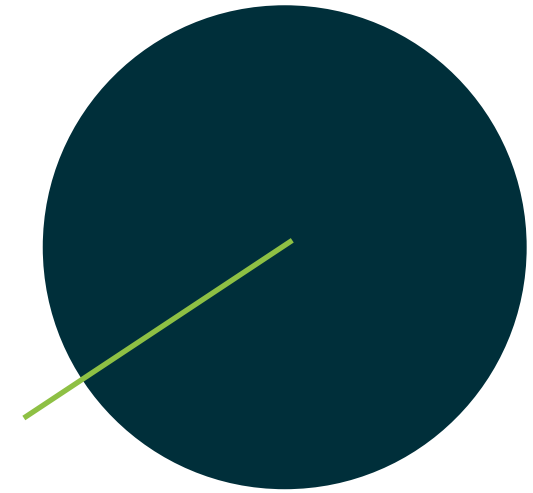
transferring personal and sensitive data to an online platform, in order to promote a comprehensive and up-to-date view of all activities related to data protection.

In addition, we have begun implementing an automated tool that scans all of Grupo GS Inima Brasil's systems for structured and unstructured personal data. This ensures that any personal information is identified and treated in accordance with the standards set by the LGPD. If personal data is identified in unmapped locations, we are immediately alerted and take the necessary steps to rectify the situation.

We have also made our privacy policy available on all the websites of each GS Inima Group company, guaranteeing transparency and easy access to information on how we process personal data. In addition, we have established a

dedicated channel so that all data subjects can access and exercise their rights as provided for in the LGPD. This channel is available on the websites of each of our companies, providing a convenient and effective way for data subjects to communicate with us.

We are currently assessing the level of maturity of the companies in the GS Inima Brasil Group in relation to the LGPD, as well as all the normative and regulatory processes published following the validation of this law. We are committed to keeping our data protection practices in line with the best practices and regulations in force, in order to guarantee data security and privacy in all our operations. **In the 2022 and 2023 cycle, there were no substantiated complaints regarding breaches of privacy and loss of customer data.** GRI418-1



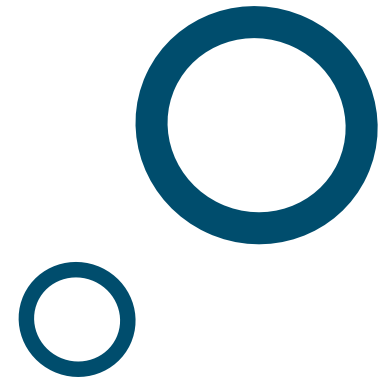


Sanama's Benedito Bentes Wastewater Treatment Plant, in Maceió (AL).



EXCELLENCE IN
SERVICE DELIVERY

EXCELLENCE IN SERVICES



144

THE WATER CYCLE AT GS INIMA BRASIL

GRI 303-1

GS Inima Brasil starts and finalises its operations in an integrated cycle at the water sources in the regions where it is present. The operation extracts raw water from these sources for treatment and distribution to customers and, after consumption, **the volume returns as treated effluent, with certified quality levels and in accordance with current legislation, via sewage systems. Ensuring that these processes are carried out to the highest standards of quality and efficiency is the primary responsibility of towards the community.**

Water abstraction and the discharge of effluents from operational facilities are in line with the granting licences issued by the regional bodies and in compliance with the National Water Resources Policy (Law no. 9.433/1997). In the state of São Paulo, the Department of Water and Electric Energy (DAEE) is responsible for granting

licences. In Alagoas, the grant is issued and supervised by the State Secretariat for the Environment and Water Resources – SEMARH AL; in Minas Gerais, by the Minas Gerais Institute for Water Management – IGAM; and in Rio Grande do Sul, by the Secretariat for the Environment and Infrastructure – Sema.



The volume abstracted from the springs is strictly for public supply, with the capacity to meet the domestic, commercial and industrial needs of the municipalities, as well as the operation and maintenance of the systems. In the industrial sector, the amount of water abstracted is intended to meet the specific requirements of the industrial centres served and the operation and maintenance of the system.



Caepa WTP, Paraibuna (SP)

- **Innovative and sustainable operational processes**
- **200% increase in solar energy production and consumption (UFV in 4 operational units)**
- **Ribeirão Preto and Araçatuba among the 37 large cities of reference in sanitation (Ranking ABES 2021).**
- **Utilising the energy potential of sludge to generate power at GS Inima Ambient**
- **4% increase in the use of reuse water for consumption operational**
- **GS Inima Samar pioneers the use of solar energy to dry sludge**
- **41% circular destination of waste generated by GS Inima Brasil at 2023**
- **Leader in industrial water reuse**

CLIMATE CHANGE

GRI3-3

146

Climate issues are among the main concerns for society in our time, representing a major risk to be faced by the current and future generations. The necessary reduction in greenhouse gas emissions requires a rapid transition to a low-carbon economy, a major business challenge. There is a clear position and an objective view of the risks and opportunities associated with the 1.5°C global warming limit.

Achieving net-zero emissions by 2050 is crucial to limiting this warming. Success on this path will make climate impacts more manageable for business, society and ecosystems, promoting a significant transformation in economic sectors.

In the Brazilian context, the sanitation sector, despite its small contribution to greenhouse gas (GHG) emissions compared to other sectors, is one of the most vulnerable to the impacts of climate change. This makes it essential to build a robust adaptation agenda to face these challenges. The climate risks and impacts for GS Inima Brasil include:

- Increased risk of flooding in various regions of the country. This can result in economic losses and the paralysing of activities due to extreme rainfall events, as well as the contamination of water sources;
- Intensification of storms, accompanied by electrical discharges and gusts of wind, impacting on wastewater treatment and the

water supply chain, as well as causing damage to infrastructure;

- Increased heat waves, leading to greater demand for water resources and an increased risk of forest fires, which can damage water sources and generate economic losses ;
- Reduction in the availability and quality of water, compromising supply and favouring eutrophication processes, as well as putting pressure on energy supply due to the importance of Brazil's water matrix.

In this challenging context, the incorporation of climate risk into the strategic governance of GS Inima Brasil's business is fundamental, especially when we consider the forecast of investments already contracted over the next five years, in the order of R\$969 MM. In addition to the risks, we have also identified opportunities for the business in the context of climate change, such as improving the efficiency of supply systems, developing projects to recover methane from energy sources, and improving the quality of energy supply systems. energy recovery projects, the implementation of circular solutions for sludge disposal and increased demand for reuse and desalination projects. [GRI 201-2](#)

GS Inima Brasil has developed a climate strategy comprising two main dimensions: climate adaptation and emissions mitigation. By managing risks

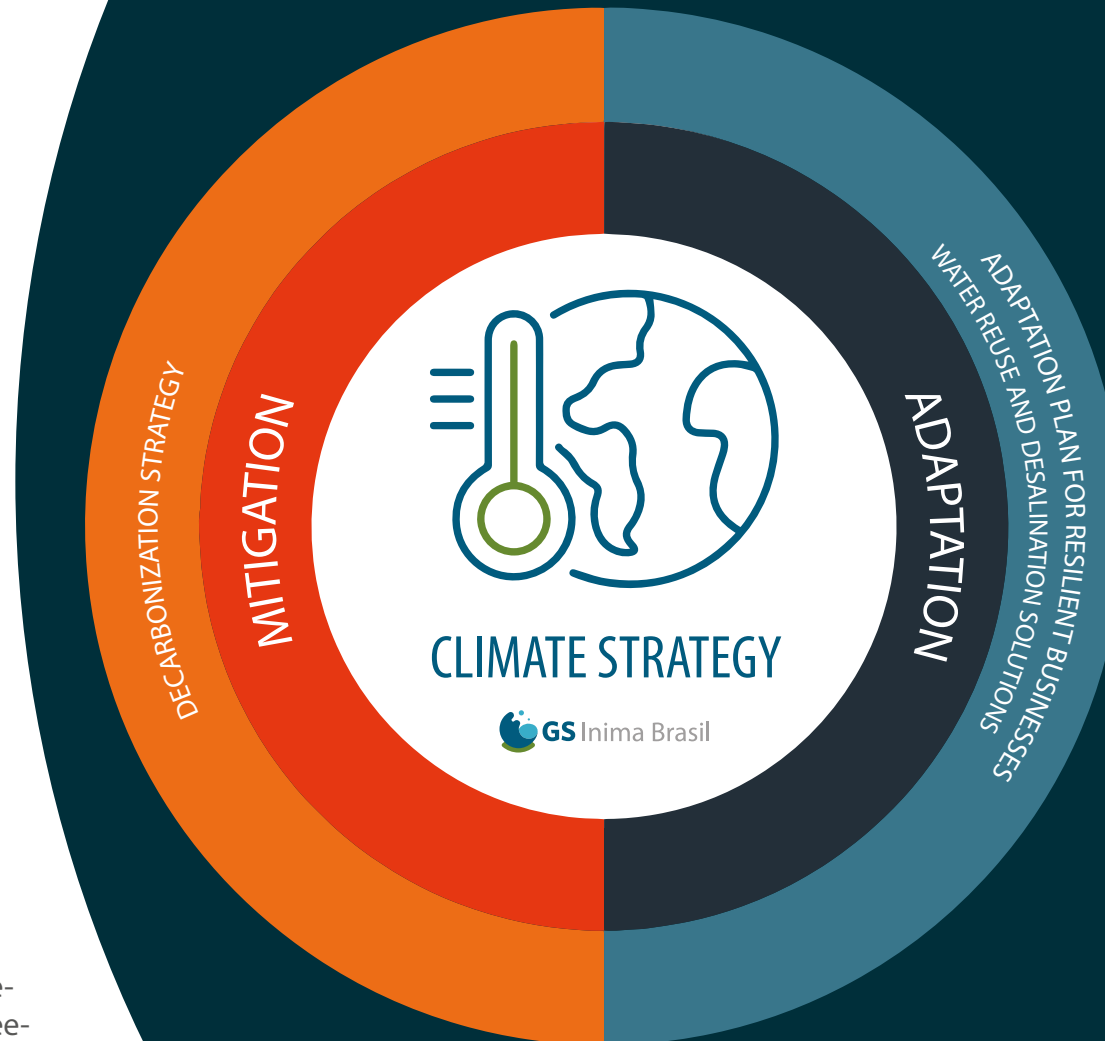
and exploiting opportunities in the low-carbon economy, the company seeks to add value and contribute to a more sustainable future.

GS Inima's global objective is to build its Decarbonisation Plan based on the Greenhouse Gas Inventory. Programmes such as Destino Certo, for sustainable waste management, and Renovar, which aims to bring about advances in energy transition and efficiency, already have guidelines aligned with the ambition of maximum reduction of greenhouse gas emissions. These programmes already have guidelines aligned with the ambition of maximising the reduction of direct and indirect GHG emissions from our operations.

Similarly, with regard to adaptation, we are committed to making progress over the next few years in identifying physical and transition climate risk scenarios, quantifying the economic impact and establishing action plans. We are also committed to making progress over the next few years in identifying physical and transition climate risk scenarios, quantifying the economic impact and establishing an action plan. Despite the progress needed in structuring the issue, various actions linked to the adaptation agenda are already part of GS Inima Brasil's strategy, such as focussing on guaranteeing water security, the energy transition and the circular economy, which are described in the following chapters.

The company's portfolio also includes wastewater re-use solutions for industrial production and seawater desalination, which reduce pressure on water sources, freeing up resources for human consumption. These reduce the pressure on **water** sources, freeing up resources for human

Framework for GS Inima Brasil's climate strategy





consumption and thus **positioning GS Inima as a company that offers water solutions for climate adaptation for companies and governments.**

GREENHOUSE GAS (GHG) EMISSIONS

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

GS Inima Brasil has registered its Greenhouse Gas (GHG) Inventory in the GHG Protocol Brazil Public Emissions Registry for the first time, following the internationally recognised methodologies of the GHG Protocol and ISO 14064:2019. For the year 2023, the following emission scopes were assessed as defined by the GHG Protocol:

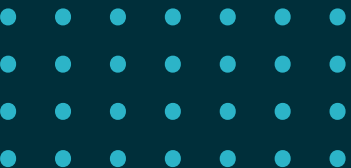
- **Scope 1:** which includes direct emissions resulting from GS Inima Brasil's operational activities;
- **Scope 2:** which covers indirect emissions from the consumption of energy required for the company's operations.

The breakdown of emissions for the years 2022 and 2023 is shown in the table below. This record not only reflects GS Inima Brasil's commitment to environmental responsibility, but also represents a significant step in the evolution of its climate strategy towards reducing its emissions. The emissions intensity in 2023 was 0.0003 tCO₂eq/m³.

148

GREENHOUSE GAS EMISSIONS GRI 305-1, 305-2

TYPE OF ISSUE	2022 (tCO ₂ eq)	2023 (tCO ₂ eq)
SCOPE 1	37,517.24	37,888.66
SCOPE 2	3,516.40	3,085.57
TOTAL	41,033.64	40,974.23
BIOGENIC CO ₂ EMISSIONS (T)	3,243.94	1,908.75



WATER SECURITY

GRI3-3

On World Water Day 2023, the UN warned of an imminent global crisis of water scarcity due to excessive consumption and climate change. GS Inima Brasil is committed to initiatives to mitigate and adapt to these changes, maximising its water efficiency with actions aimed at reducing losses and increasing water reuse. The company stands out in offering reuse and desalination solutions, playing a crucial role in climate adaptation and promoting water security in the regions where it operates.

WATER ABSTRACTION

GRI 303-3

In the full concessions, the variation in volumes abstracted follows population changes and consumption levels (per capita, commercial and industrial), as well as operational issues such as the rate of physical losses (leaks). Therefore, the indicator of water abstracted by GS Inima Brasil (Samar, Caepa, Comasa, Saneouro, Sanel and Palmeiras Saneamento) considers not only the operation's own consumption, but also the consumption of clients and users, i.e. the entire volume of water entering the system. In all the units, surface abstraction is complemented by underground abstraction.

During the reporting period, some regions with GS Inima Brasil operations faced periods of drought related to climatic issues such as rising average temperatures and heatwaves, which influenced the increase in water consumption. Despite the extreme events, no unit experienced significant supply interruptions.

In the industrial operation of GS Inima Industrial Triunfo, raw water is collected to meet the specific needs of the clients of the industrial centre served and for the operation and maintenance of the system. Aquapolo is a reuse water production plant and therefore does not have direct raw water abstraction from water sources.



149

**WATER WITHDRAWAL
FROM WATER SOURCES (M³)**
GRI303-3

	SURFACE WATER		GROUNDWATER		THIRD-PARTY WATERS		TOTAL ABSTRACTION FROM WATER (M ³)	
	INCLUDING WETLANDS RIVERS, LAKES AND THE SEA		GROUNDWATER, WELLS		MUNICIPAL SUPPLY OR OTHER SUPPLY COMPANIES			
	2022	2023	2022	2023	2022	2023	2022	2023
CONCESSIONS	29,572,529	28,160,585	10,128,169	10,948,240	1,449	2,381	39,702,148	39,111,206
GS INIMA SAMAR (ARAÇATUBA - SP)	18,764.360	17,490.865	4,051.116	4,994.392			22,815.476	22,485.257
CAEPA (PARAIBUNA - SP)	813,858	810.245	154.387	167,492			968,245	977,737
COMASA (STA, RITA PQ, - SP)	2,657.619	2,742.498	62.161	55,802			2,719.780	2,798.300
SANEOURO (OURO PRETO - MG)	7,336.692	5,139.619	4,357.910	4,068.877			11,694.602	9,208.496
SANEL (LUIZ ANTÔNIO - SP)			1,479.293	1,447.003			1,479.293	1,447.003
GS INIMA AMBIENT (RIBEIRÃO PRETO - SP)			20.888	22,334	288	232	21,176	22,566
SANAMA (MACEIÓ - AL)					967	2,032	967	2,032
SESAMM (MOGI MIRIM - SP)			2,414	1,901	194	117	2,609	2,018
PALMEIRAS SANEAMENTO (STA, CRUZ DAS PALMEIRAS - SP)		1,977.358		190,439				2,167.797
INDUSTRIAL	28,656.267	21,406.485	0	0	1,223	946	28,657.490	21,407.431
AQUAPOLO - SP					1,223	946	1,223	946
GS INIMA INDUSTRIAL TRIUNFO - RS	28,656.267	21,406.485					28,656.267	21,406.485
GRAND TOTAL	58,228.796	49,567.070	10,128.169	10,948.240	2,672	3,327	68,359.638	60,518.637

150





GOOD PRACTICES

STUDY "WATER SECURITY FOR THE BAGUAÇU RIVER"

Ensuring water security in the Ribeirão Baguaçu catchment area is a challenge for the population of Araçatuba (SP), given that this water source supplies almost half of the city's water demand. A study carried out by GS Inima Samar, in partnership with the Araçatuba City Council, the ARDAEA Regulatory Agency, the Institute for Democracy and Sustainability (IDS) and Brava Engenharia, highlights the dangers of environmental degradation of the river, such as the poor preservation of environmental protection areas, siltation and water contamination. The release of the study, entitled "Water Safety in the Baguaçu Stream in Araçatuba/SP – Recommendations for Prioritised Actions for Water Safety", is the first of its kind, was attended by various public representatives and organisations linked to water and local agriculture. The document highlights the main risks, such as environmental degradation and conflicts over water use, emphasising the need to identify critical areas and develop mitigation strategies.



153

Event organised by GS Inima SAMAR presented a study on the water security of the spring that supplies Araçatuba to the local community

Find out more at: <https://www.samar.eco.br/projetos/seguranca-hidrica-no-ribeirao-baguacu/>

Access the Study at: https://www.samar.eco.br/media/upload/ckeditor/2022/09/28/ids_seg hidrica-ribbag-arctb_samar.pdf



WATER CONSUMPTION

GRI 303-5

The water consumed in the treatment and distribution process characterises the water efficiency of the systems, and this is one of the main issues relating to the operational efficiency of sanitation service providers. Thus, the total

volume of water abstracted by GS Inima Samar, Caepa, Comasa, Saneouro, Sanel and Palmeiras Saneamento represents the total volume entering the system, including consumption by customers/users, losses and the operation's own consumption. In all units, surface abstraction is complemented by underground abstraction.

In this way, **GS Inima Brasil assesses water efficiency by relating the volume of water collected to the volume of water delivered or consumed by customers.** Actions that increase water efficiency include reducing water losses, increasing the volume of effluent treated and reused in the operation itself and eliminating waste.

It is worth highlighting the improvement in Saneouro's water efficiency between 2022 and 2023 due to actions to reduce losses. In Santa Cruz das Palmeiras, we took on the challenge of reducing water waste from a high level of 3 m³ of water collected for every cubic metre of water consumed by customers. This is probably due to the condition of the distribution system, with leaks and errors in measuring the population's consumption.

Reducing the demand for process water in WTPs

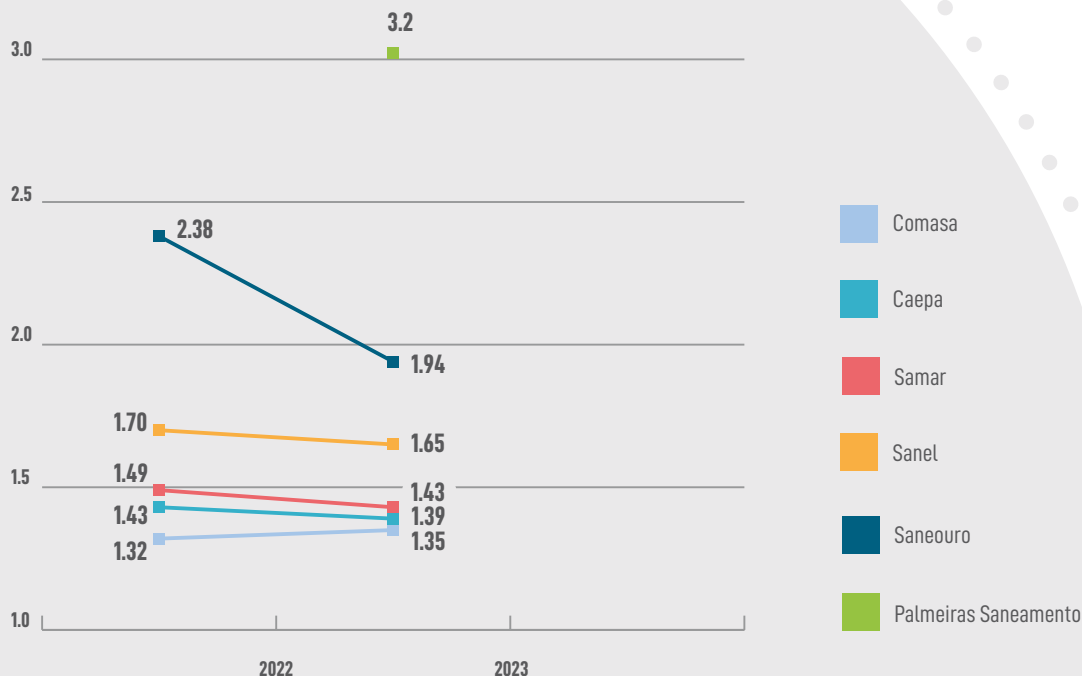
Some processes in the operation of water supply and sewage systems demand a significant volume of water in the operation itself. This is the case with Water Treatment Plants (WTP), which depend on the monitoring conditions and technologies used in the plant.

154

EFFICIENCY IN WATER CONSUMPTION

(m³ of water abstracted/m³ of water consumed by customers)

GRI 303-5



	2022			2023		
	VOLUME CAPTURED	VOLUME PRODUCED	LOSSES AT TREATMENT	VOLUME CAPTURED	VOLUME PRODUCED	LOSSES AT TREATMENT
GS INIMA SAMAR	22,815,476	21,891,978	4.0%	22,485,257	22,203,896	1.3%
CAEPA	968,245	923,960	4.6%	977,737	935,114	4.4%
COMASA	2,719,780	2,582,985	5.0%	2,798,300	2,616,634	6.5%
SANEOURO	11,694,602	10,887,471	6.9%	9,208,496	8,752,417	5.0%
SANEL	1,479,293	1,473,097	0.4%	1,447,003	1,440,155	0.5%
PALMEIRAS SANITATION				2,167,797	1,866,548	13.9%
AQUAPOLO*	12,649,912	11,061,430	12.6%	11,404,802	9,874,508	13.4%
GS INIMA INDUSTRIAL TRIUNFO	32,921,074	32,892,131	0.1%	25,542,831	24,577,984	3.8%
TOTAL	85,248,382	81,713,051	4%	76,032,223	72,267,256	5%

* The volume captured at Aquapolo corresponds to the effluent received from Sabesp at the system's inlet.

WATER CONSUMPTION IN TREATMENT

IN M³
GRI 303-5

155

This consumption is generally related to the filter washing process and the sludge removed from the decanters. In cases of water production by simple disinfection, water consumption in the treatment process is not significant. In 2023, it is worth highlighting the reduction in consumption in water production at GS Inima Samar with the inauguration of the new Baguaçu WTP.

WATER LOSS REDUCTION

GSIB 03

One of the main challenges for all sanitation companies is to reduce physical losses (leaks) in the

process. According to the Trata Brasil Institute, more than 40 per cent of all drinking water collected in Brazil's distribution systems is lost during the supply process. This volume represents 7.3 billion m³ of water - more than seven times the volume of the Cantareira System - the largest set of reservoirs in the state of São Paulo.

Overcoming the challenges related to efficiency and achieving excellent performance in all our units is a priority for GS Inima Brasil. The concession contracts set targets for efficiency gains and the reduction in the volume of losses is part of the company's KPIs and is monitored by the controlling shareholder.

To make the system more efficient and fair, we have invested in loss reduction programmes

that include monitoring, replacing equipment and infrastructure such as networks and pumps, installing pressure reducing valves and improving energy consumption control.

GS Inima Brasil's Comasa and Caepa units are national highlights for their progress in reducing and controlling losses in water supply services, playing a crucial role in preserving the resource and ensuring system security. Since 2015, Caepa has achieved 100% water supply coverage for the population, with investments that have reduced water losses from 60% to 25% between 2016 and 2023.

156

In Santa Rita do Passa Quatro (SP), Comasa provides 100 per cent of the urban population with water and sanitation services and, between 2016 and 2023, reduced water losses from 60 per cent to 20 per cent. Both companies adopted effective measures, such as sectorising the network, changing water meters, detecting leaks and investing in technology, as well as carrying out educational campaigns to promote positive behavioural changes.

In Araçatuba (SP), GS Inima Samar has made significant progress in reducing water losses since it took over the services in 2016, when losses accounted for 45% of the water produced. By 2023, this rate had been reduced to 27 per cent, with the contractual target of reaching 25 per cent by 2025. This improvement is attributed in part to the implementation of the sectorisation of the supply system, which began in 2018 and divided the city into 42 districts, resulting in more efficient control and improvements in the transport capacity of the distribution networks.

In addition, night-time geophoning was adopted to detect leaks not visible on the ground, which resulted in the identification and repair of 730 hidden leaks after inspecting more

than 2,500 metres of networks. Other measures included pressure control and stabilisation through sectorisation, the creation of manoeuvring areas and the installation of pressure reducing valves in high-pressure areas, as well as improvements in the operational efficiency of treated water pumping stations and reservoir levels. These actions have contributed to a more stable behaviour of the networks, a reduction in leaks, especially in large networks, and faster response times in emergencies.

SEWAGE COLLECTION AND TREATMENT

GRI 303-2

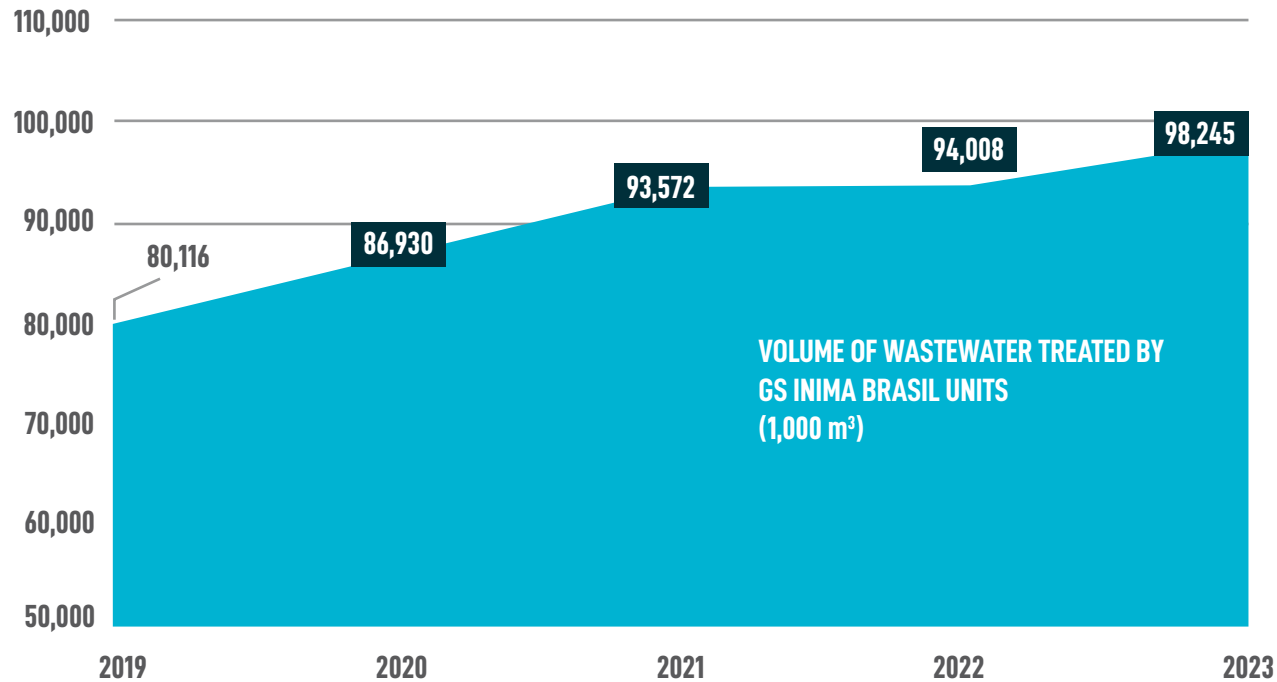
GS Inima Brasil is a benchmark in wastewater treatment. **In 2023, its operations treated 98 million cubic metres of sewage generated by around 1.6 million people, 5% more than in 2021.** Treated to a high standard of efficiency, the effluent is returned to nature as clean water.

GS Inima Ambient is the group's first and largest wastewater treatment plant and guarantees

WATER LOSS RATE IN THE DISTRIBUTION PROCESS (%)

	LOCATION	LOSSES				
		AT THE BEGINNING OF OPERATION	(2022)	(2023)	PLANNED	OF THE TARGET CONTRACTUAL
CAEPA	Paraibuna/SP	60% in 2015	26,72%	24,87%	23,4% in 2026	25% in 2027
COMASA	Santa Rita do Passa Quatro/SP	60% in 2015	20,11%	20,72%	20,5% in 2024	25% by 2025
GS INIMA SAMAR	Araçatuba/SP	44 per cent in 2012	28,88%	27,18%	25% by 2025	25% in 2041
SANEOURO	Ouro Preto/MG	50% in 2019*	54,45%	44,50%	30% by 2033	30% by 2033
SANEL	Luiz Antônio/SP	60% in 2021	40,77%	38,86%	20,9 per cent in 2027	50% in 2021
PALMEIRAS SANEAMENTO	Santa Cruz das Palmeiras/SP	59% in 2022	-	61,51%	20% in 2029	25% in 2033

* Estimated value in the public notice for the concession of water and sewage services in Ouro Preto (MG).



service to around 717,000 people or 99% of the population of the city of Ribeirão Preto (SP). GS Inima Samar maintains a 98% treatment rate for the wastewater produced in the city of Araçatuba (SP). Sesamm had its capacity increased in 2022, currently serving a population of 80,440, or around 87% of the total population of Mogi Mirim (SP).

The operation of the Benedito Bentes Wastewater Treatment Plant at Sanama began in 2019 and since then it has received a greater volume of

effluent, according to the progress of the collection system works, which involves collection networks and pumping stations. Caepa inaugurated the José Toledo Diniz WWTP in August 2020, to serve around 12,000 residents in the central region and neighbourhoods around the city centre. In Luiz Antônio, Sanel began operating in 2021 with 66 kilometres of sewage network and 100% collection of domestic effluent, and in 2023 it inaugurated the modernisation of the WWTP [Find out more in Quality of Services Provided, p. 120.](#)

At Saneouro, with the implementation of the Osso do Boi Reuse Water Producing Station (EPAR), whose environmental licensing process was completed in March 2024, the estimate is that the wastewater treatment rate will reach 40% of the population in just over a With the work to expand the collection systems connected to the treatment plant, the trend is for 100% of the sewage collected to be sent for treatment.

[Find out more in Quality of services provided, p. 120.](#)

157

REUSE AND DESALINATION

For GS Inima Brasil, the effluent treatment process is more than the important function of sanitising sewage to return it to nature without risk of contamination: it consists of recovering resources and generating sustainable business. This is because reintroducing treated water into industrial, agricultural or even public supply processes reduces the demand for new sources and minimises the amount of water discharged as effluent, as well as reducing costs for these processes. Reuse also provides additional benefits, such as reducing pressure on aquatic ecosystems.

WATER DISPOSAL
GRI 303-4

		TOTAL VOLUME OF EFFLUENT DISCHARGED (M ³)					
		TREATED BY DESTINATION		UNTREATED BY DESTINATION		BY DESTINATION (M ³)	
		2022	2023	2022	2023	2022	2023
SURFACE WATER (WETLANDS, RIVERS, LAKES AND THE SEA)		94,008.328	98,244.887	2,987.413	3,212.963	96,995.741	101,457.850
GS INIMA AMBIENT	Ribeirão Preto/SP	68,292.534	69,663.129	0	0	68,292.534	69,663.129
SESAMM	Mogi Mirim/SP	7,008.081	7,173.194	0	0	7,008.081	7,173.194
SANAMA	Maceió/AL	1,805.359	2,202.712	0	0	1,805.359	2,202.712
CAEPA	Paraibuna/SP	135,277	191,046	214,592	164,143	349,869	355,189
COMASA	Santa Rita do Passa Quatro/SP	2,041.736	2,208.779	0	0	2,041.736	2,208.779
GS INIMA SAMAR	Araçatuba/SP	13,998.402	16,044.493	0	0	13,998.402	16,044.493
SANEOURO	Ouro Preto/MG	29,288	34,868	2,772,821	2,210.039	2,802.109	2,244.907
SANEL	Luiz Antônio/SP	697,651	726,666	0	0	697,651	726,666
PALMEIRAS SANEAMENTO	Santa Cruz das Palmeiras/SP	0	0	0	838,782	0	838,782
THIRD-PARTY WATER (Municipal collection or other wastewater treatment companies)		0	0	2,031.679	1,869.620	2,031.679	1,869.620
AQUAPOLO	São Paulo/SP	0	0	1,425.275	1,545.754	1,425.275	1,545.754
TRIUNFO	Triunfo/RS	0	0	606,404	323,866	606,404	323,866

158

A benchmark in the production of recycled water for production purposes, since 2019 GS Inima Brasil has been responsible, together with Sabesp, for the largest project of its kind in Latin America, Aquapolo, which produces water for industrial reuse to serve the companies of the ABC Paulista Petrochemical Complex.

With the capacity to produce 1.000 litres/second of reuse water, the equivalent of supplying a city of 500,000 inhabitants, the plant uses the

most advanced technological processes, most of which are automated, such as online control of the entire production process. The plant uses the most advanced processes, largely automated, such as online control of the entire production process, right up to the arrival of recycled water for industrial use at the customer's premises, from the treatment of domestic sewage at Sabesp's ABC Sewage Treatment Plant. In 2022, Aquapolo was recognised as a *Climate Smart*

Water Utility by the *International Water Association* (IWA), the international benchmark for the water and sanitation sector, based in England.

The plant's capacity to treat and recycle water is greater than that currently demanded by companies in the petrochemical industry and GS Inima Brasil has been evaluating opportunities to use the surplus to replenish the region's water supply, further increasing the positive impact of the operation.

OPERATIONAL UNIT	2022			2023			RECYCLED WATER FOR INDUSTRY (m ³) GSIB 04
	TOTAL WATER/EFFLUENT INPUT AT PLANT (M ³)			TOTAL WATER/EFFLUENT INPUT AT PLANT (M ³)			
	total	of residual origin	% waste water	total	of residual origin	% waste water	
AQUAPOLO – SP	12,649.912	12,649.912	100%	11,404.802	11,404.802	100%	
GS INIMA INDUSTRIAL TRIUNFO – RS	32,921.074	4,264.807	13%	25,542.831	4,136.346	16%	
TOTAL	45,570.986	16,914.719	37%	36,947.633	15,541.148	42%	

	2022				2023				PRODUCTION PLANTS INDUSTRIAL (m ³)
	WATER POTABLE	WATER INDUSTRIAL	WATER DEMINERALISED	TOTAL	WATER POTABLE	WATER INDUSTRIAL	WATER DEMINERALISED	TOTAL	
AQUAPOLO – SP		11,061.430		11,061.430		9,874.508		9,874.508	
GS INIMA INDUSTRIAL TRIUNFO – RS	497,938	16,888.892	15,505.301	32,892.131	391,715	14,982.367	9,203.902	24,577.984	
TOTAL	497,938	27,950.322	15,505.301	43,953.561	391,715	24,856.875	9,203.902	34,452.492	

159

The water recycled for use by industry has quality parameters determined in conjunction with the client, which include high purity standard options for use in the most sensitive industries. In this way, water from water sources is no longer used for this purpose, preserving a significant volume of raw water consumption for priority public supply, and even more relevant in regions of water scarcity, such as the Alto Tietê Basin in São Paulo.

In Triunfo (RS), GS Inima Industrial is responsible for managing all the water at the local Petrochemical Complex, including the collection, treatment and supply of industrial and drinking water. In 2023, the company completed the installation of a new 4,000 metre line of clarified water pipes (a type of industrial water), which aims to guarantee a stable and sustainable supply for the complex for the next 40 years.

By treating the vapour condensed from the water used by one of the companies in the Southern Petrochemical Complex, GS Inima Industrial Triunfo no longer draws around 4 million m³ of raw water from the Caí River Basin every year, enough to supply a city of 95,000 inhabitants per year. The system has also made it possible to reduce spending on chemicals by 26% and electricity consumption by 20%.

GS INIMA BRASIL WINS BRAZIL'S FIRST REUSE WATER PRODUCTION AUCTION

GS Inima Brasil won the first sub-concession auction for the production of reuse water in Brazil, held by the Government of Espírito Santo in January 2024. In this most recent investment, the consortium signed by GS Inima Brasil and Tubomills will be responsible for providing treatment services in the Camburi basin and supplying the operations of the ArcelorMittal steel mill.

160

Seawater Desalination Plant
(EDAM) Mostaganen, Algeria



DESALINATION

The commitment to innovation and comprehensive care of the water cycle is part of the mission of GS Inima Brasil, which has recognised international expertise in the most advanced practices for water and sewage management and unconventional solutions to compensate for water scarcity and improve water resilience, such as seawater desalination.

Company is a driving force in efficient and reliable desalination solutions in different parts of the world, such as the United States, Chile, Mexico and Oman. There are more than 30 desalination plants with a treatment capacity of more than 1,800,000 m³/day. In the latest project, announced in January 2024, GS Inima will build its largest low-carbon desalination centre in the United Arab Emirates.

The topic presents opportunities and new challenges, such as the treatment of waste generated in the process.

GS Inima has developed technologies and cases of reverse osmosis desalination plants without brine disposal being a problem at its plants in Atacama (Chile), Alicante (Spain), Carboneras and Hialeah (USA). All of them are certified by environmental monitoring programmes. also has a patented technology, *Foward Osmosis Waste Energy* (FOWE), which recovers chemical energy due to its osmotic potential from brine or waste from conventional desalination plants, making the process more sustainable and efficient.

Desalination is also essential for making green hydrogen viable, a new energy frontier that is gaining relevance on the world stage and which requires the use of water in its production. By employing innovative and sustainable technologies, GS Inima not only guarantees access to drinking water for communities and industries, but also helps to mitigate the impacts of climate change, especially in regions affected by water scarcity.

		2022			2023			INTERNAL REUSE OF WATER GSIB 04
		WATER CONSUMPTION (m³)			WATER CONSUMPTION (m³)			
		TOTAL	OF RESIDUAL ORIGIN	% REUSE WATER	TOTAL	OF RESIDUAL ORIGIN	% REUSE WATER	
GS INIMA AMBIENT	Ribeirão Preto/SP	83,291	62,065	75%	113,854	91,208	80%	
SESAMM	Mogi Mirim/SP	22,840	19,809	87%	15,360	13,342	87%	
SANAMA	Maceió/AL	9,147	8,169	89%	15,753	13,706	87%	
TOTAL		115,278	90,043	78%	144,967	118,257	82%	

INTERNAL REUSE OF WATER

GSIB 04

In the case of units that only operate sewage services, consumption of raw or treated water is only what is necessary to meet the demand of the operation itself. In these cases, the volume abstracted is smaller and the source varies between ground-water abstraction, water from third parties (the municipality's public network) and reuse water, as is the case at GS Inima Ambient, Sesamm and Sanama, where the efficiency of the process allows the treated effluent to be reused in the plant itself.

The practice has been gaining momentum at GS Inima Concessions' units, with the potential

to be extended to urban uses for non-potable purposes. Two GS Inima Brasil concessions – GS Inima Ambient, in Ribeirão Preto (SP), and Saneouro, in Ouro Preto (MG) – are involved in developing programmes to turn reuse water into a safety tool for citizens.

Negotiations are well advanced so that the respective town halls can use this sewage treatment product to extinguish fires, a problem common to both municipalities. In the city of Minas Gerais, the funds for the construction of the Osso de Boi Reuse Water Production Station

(EPAR) have been made possible, the environmental licence was approved in 2024 and the current phase is the start of work on the project, which will have a connection to the fire-fighting system. of the project, which will have a direct connection to the municipality's fire-fighting system. **In Ribeirão Preto and Mogi Mirim, the reuse water produced is licensed by Cetesb for urban use for non-potable purposes.**

[Information on the quality of the effluents treated is presented in the Quality of Services Provided chapter.](#)

ENERGY TRANSITION AND EFFICIENCY

GRI3-3

By adopting photovoltaic solar energy as a fundamental part of its strategy, the GS Inima Group is reaffirming its commitment to sustainability and ESG principles by implementing approximately 3,000 kWp in photovoltaic plants in Brazil.

Energy transition and efficiency have been a priority on the GS Inima Group's strategic agenda, not just to control costs and consumption, but as part of its climate strategy and the diversification of its products and services. The GS Inima Group has incorporated progress in the photovoltaic energy sector into its global strategy. This includes a range of actions, from purchasing energy from photovoltaic sources, as Sanel has done, to investing in its own photovoltaic energy generation units for operational use (see table). The Group has also acquired renewable energy production plants for commercialisation, such as the Boco Solar plant in Chile, with a total capacity of 8.7 MWp in 2024.

It's worth remembering that we are pioneers in sustainable energy initiatives. In our first concession, in Ribeirão Preto (SP), we have been using the biogas generated by the sludge from the sewage treatment process as an energy source since 2011. In 2023, the operation in Ribeirão Preto also gained a solar power plant, with the capacity to generate approximately 536 kWp. These investments are in addition to those made by Sesamm, the first sanitation concessionaire in Brazil to adopt photovoltaic generation for operational consumption, in 2019, in Mogi Mirim (SP). Currently, around 37 per cent of the electricity needed for sewage treatment comes from its photovoltaic plant made up of 1,716 modules. The plant was also a pioneer in achieving ISO 50001 certification for its energy management system.

In 2023, GS Inima Samar began operating the Ipanema Photovoltaic Plant, the largest urban

162

PHOTOVOLTAIC PLANTS AT GS INIMA BRASIL UNITS

	STATUS	ABILITY TO ENERGY GENERATION	APPROXIMATE NO. OF SOLAR PANELS
GS INIMA AMBIENT	Operation scheduled for 2024	536.25 kWp	975
GS INIMA SAMAR	Operating	539.37 kWp	922
SESAMM	Operating	730.98 kWp	1.716
GS INIMA INDUSTRIAL TRIUNFO	Operating	1,135.2 kWp	2.064

ENERGY CONSUMPTION

ELECTRICITY (KWH)

GRI302-1

	2022			2023			VARIATION IN CONSUMPTION ENERGY (KWH)	
	ENERGY CONSUMPTION TOTAL (KWH)	CONSUMPTION OF ENERGY FROM INTERNAL GENERATION (KWH)	ENERGY FROM SOURCE RENEWABLE (KWH)	ENERGY CONSUMPTION TOTAL (KWH)	CONSUMPTION OF ENERGY FROM INTERNAL GENERATION (KWH)	ENERGY FROM A RENEWABLE SOURCE (KWH)	KWH	%
CONCESSIONS	58,401.918	3,121.964	10,141.790	58,690.638	2,803.874	9,847.302	288,720	0,5%
GS INIMA AMBIENT	16,038.659	2,600.654		15,051.294	1,434.940		-987,365	-6%
SESAMM	2,136.822	521,310		1,994.073	739,581		-142,749	-7%
SANAMA	1,345.399			1,369.091			23,692	2%
CAEPA	1,053.317			1,142.617			89,300	8%
COMASA	3,709.083			3,384.707			-324,376	-9%
GS INIMA SAMAR	25,722.650		10,141.790	26,474.515	629,353	9,775.142	751,865	3%
SANEOURO	7,448.808			6,833.457			-615,351	-8%
SANEL	947,180			1,028.419		72,160	81,239	9%
PALMEIRAS SANEAMENTO				1,412.465			0	0%
INDUSTRIAL	27,213,685	0	0	24,544.457	365,729	0	-2,669.228	-10%
AQUAPOLO	10,617.685			9,762.728			-854,957	-8%
GS INIMA INDUSTRIAL TRIUNFO	16,596.000			14,781.729	365,729		-1,814.271	-11%
CORPORATE AND SERVICES	60,342	0	0	59,288	0	0	-1,053	-2%
CORPORATE (SÃO PAULO AND RIBEIRÃO PRETO)	60,341.5			59,288.1			-1,053	-2%
TOTAL	85,675.945	3,121.964	10,141.790	83,294.383	3,169.603	9,847.302	-2,381.562	-3%

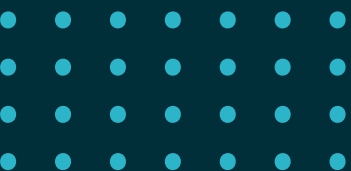
163

CONSUMPTION OF

FUELS (L)

GRI 302-1

	2022					2023				
	DIESEL	PETROL	ETHANOL	TOTAL (L)	% RENEWABLE	DIESEL	PETROL	ETHANOL	TOTAL	% RENEWABLE
CONCESSIONS	175,265	220,022	85,679	480,966	18	189,771.20	227,534.95	113,222.68	530,528.83	21
GS INIMA AMBIENT	6,241	18,616	503	25,361	2	9,286.1	22,691.8	684,0	32,661.9	2
SESAMM	645	2,676	44	3,364	1	250,0	1,905.3	0,0	2,155.3	0
SANAMA	11,798	39,284	0	51,082	0	14,172.0	43,666.2	51,0	57,889.2	0
CAEPA	2,539	11,103	3,161	16,803	19	3,648.2	14,209.1	1,192.7	19,050.1	6
COMASA	4,569	13,117	16,779	34,465	49	5,402.2	13,007.7	19,773.9	38,183.9	52
GS INIMA SAMAR	73,084	19,119	51,220	143,423	3	86,424.0	18,478.8	64,521.3	169,424.1	38
SANEOURO	74,097	115,689	4,014	193,800	2	65,954.6	108,208.5	1,385.5	175,548.6	1
SANEL	2,292	418	9,958	12,668	79	1,971.6	1,844.8	9,791.5	13,607.9	72
PALMEIRAS SANEAMENTO						2,662.5	3,522.8	15,822.8	22,008.1	72
INDUSTRIAL	9,237	7,742	6,144	23,123	27	7,586.97	6,779.91	8,351.14	22,718.02	37
AQUAPOLO	1,193.3	2,664.4	6,113.8	9,971.6	61	1,003.0	1,294.9	8,351.1	10,649.0	78
GS INIMA INDUSTRIAL TRIUNFO	8,044.0	5,077.5	30,3	13,151.8	0	6,584.0	5,485.0	0,0	12,069.0	0
CORPORATE AND GS SOLUTIONS	46,680	40,559	7,766	95,004	8	15,672.10	42,221.46	9,132.02	67,025.58	14
CORPORATE (SÃO PAULO AND RIBEIRÃO PRETO)	46,679.7	40,558.9	7,765.8	95,004.5	8	15,672.1	42,221.5	9,132.0	67,025.6	14
TOTAL	231,182	268,323	99,589	599,094	17	213,030.27	276,536.32	130,705.84	620,272.43	21





photovoltaic plant in the region, capable of supplying six of the concessionaire's consumer units in various parts of Araçatuba (SP). There are 922 solar panels, which produce 852 megawatt hours per year, bringing the share of renewable sources in its electricity matrix to 41%. In the industrial sector, GS Inima Industrial Triunfo also made significant progress in 2023, completing the installation of 2,064 photovoltaic panels at its unit, with a generating capacity of 1,135.2 kWp.

In 2023 we began migrating some units to the free energy market, through which we certified the renewable energy source. Greater participation in the free energy market is planned for 2024.

Other practices to increase energy efficiency have also been adopted, such as at GS Inima Industrial Triunfo (RS) using *machine learning* and artificial intelligence to improve the maintenance system for reverse osmosis membranes. As a result, the chemical cleaning process can be carried out more accurately, reducing the frequency and also the use of resources such as water, energy and chemicals.

In 2023, total energy consumption was 83,294,383KWh, a reduction of 3% compared to 2022, of which 3,169,603 KWh came from our own generation and 9,847,302KWh from renewable sources. Through these initiatives, we avoided emitting 501 tonnes of CO2 equivalent per year. GRI 302-1, 302-4.

In 2023, GS Inima Brasil's energy intensity remained stable at 0.53 kWh/m³, the same as in 2022. This index takes into account the volume of water consumed by customers, the industrial water produced and the sewage treated by the company. GRI 302-3

Fuel consumption within the organisation

GRI 302-1

In 2023, GS Inima Brasil recorded a 3.4% increase in total fuel consumption, driven by the entry of the Palmeiras Saneamento unit and the expansion of improvements to urban networks. The fleet of

light and heavy vehicles, used mainly for commercial services and maintenance of water supply networks and sewage collection, represents the company's highest fuel consumption, occurring mainly in full concessions. In addition, there was a 4 per cent increase in the consumption of renewable fuels compared to 2022. The units that stood out for the highest percentage of use of renewable fuel (ethanol) in their fleet were: Aquapolo (78%), Sanel (72%), Palmeiras (72%), Comasa (52%) and Samar (38%).

The implementation of the Renovar programme, focused on energy transition and efficiency, is a strategic initiative aimed at further increasing the renewability index of the fuels used by the company's fleet. This programme includes a series of measures aimed not only at reducing total consumption of fossil fuels, but also at increasing the use of renewable energy sources, in line with global needs for lower carbon emissions.

165



UFV of GS Inima Industrial Triunfo, Polo Petroquímico do Sul in Triunfo (RS).

PV Plant Ipanema from GS Inima Samar in Araçatuba (SP).



167



168

CIRCULAR ECONOMY AND WASTE MANAGEMENT

GRI3-3, 306-1, 306-2

At GS Inima Brasil, the variety of solid waste generated ranges from water and sewage treatment processes to laboratory, office, construction and maintenance waste. To promote sustainability in the management of this waste, practices are adopted that prioritise reduction, control over the use of materials and investment in technologies. Reuse is encouraged whenever feasible, and the best final destination is sought for unavoidable waste in order to maximise its use and promote circularity.

The most impactful waste is sewage treatment waste, such as dewatered sludge, fats, oils and sand. All waste is monitored, transported and properly disposed of, with the highlight being

the use of sewage sludge to generate renewable energy at GS Inima Ambient.

The solid waste management procedures at GS Inima Brasil's different operating units are the responsibility of the contract managers, involving the Environmental teams. Despite local responsibility, a structured corporate approach to solid waste management has been adopted to mitigate risks and generate opportunities for shared value, with the creation of the **Destino Certo Programme**, presented below.

In 2023, 38,687 tonnes of waste were generated and disposed of at GS Inima Brasil, an increase of 11% compared to 2022. However, there was a significant increase in the percentage of circularity, from 15% in 2022 to 41% in 2023.

CATEGORIES	DESCRIPTION	2022		2023	
		VOLUME DESTINED FOR IN 2022	% FROM CIRCULARITY	VOLUME DESTINED FOR IN 2023	% FROM CIRCULARITY
CONSTRUCTION WASTE (CAPEX)	Linear Construction Site	139,68	17	5617,31	28
	Localised	1,372,77	8	2,293,14	8
O&M WASTE (OPEX)	Administrative	153,80	38	109,89	40
	Treatment of Water and Sewage	33,049,68	15	30.252,59	46
	Operational	148,20	68	414,13	44
TOTAL		34,864,13	15	38.687,05	41

WASTE BY COMPOSITION AND PERCENTAGE OF NON-DISPOSAL FINAL, IN TONNES METRIC (T)

GRI306-3, 306-4, 306-5

169



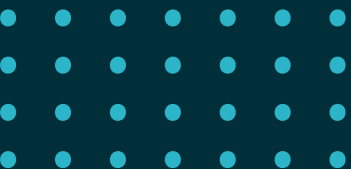
GENERATION AND DISPOSAL

FROM WASTE (TONNE)

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

170

Waste not sent for final disposal by type of disposal, in metric tonnes (t) - GRI 306-4	2022			2023		
	DENTRO DA ORGANIZAÇÃO	FORA DA ORGANIZAÇÃO	TOTAL	DENTRO DA ORGANIZAÇÃO	FORA DA ORGANIZAÇÃO	TOTAL
NON-HAZARDOUS WASTE	-	5,313.15	5,313.15	37.50	15,786.33	15,823.83
COMPOSTING		5,055.29	5,055.29		10,618.96	10,618.96
CO-PROCESSING			0.00			0.00
EFFLUENT TREATMENT PLANT			0.00		44.41	44.41
REVERSE LOGISTICS		0.04	0.04		0.03	0.03
RECYCLING		257.82	257.82		1,858.08	1,858.08
RECOVERY			0.00		44.27	44.27
REUSE			0.00	37.50	3,220.58	3,258.08
HAZARDOUS WASTE	0.18	17.69	17.87	0.09	24.93	25.02
CO-PROCESSING		4.03	4.03		11.78	11.78
EFFLUENT TREATMENT PLANT	0.18		0.18	0.09		0.09
REVERSE LOGISTICS		0.39	0.39			0.00
RECYCLING		10.16	10.16		2.44	2.44
RECOVERY		0.06	0.06		7.65	7.65
RE-REFINING		3.04	3.04		3.07	3.07
SUBTOTAL - CIRCULAR (306-3)	0.18	5,330.84	5,331.02	37.59	15,811.26	15,848.85



GENERATION AND DISPOSAL

FROM WASTE (TONNE)

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

Waste destined for disposal by operation disposal, in metric tonnes (t) - GRI 306-5	2022			2023		
	WITHIN THE ORGANISATION	OUTSIDE THE ORGANISATION	TOTAL	WITHIN THE ORGANISATION	OUTSIDE THE ORGANISATION	TOTAL
NON-HAZARDOUS WASTE	-	28.283,32	28.283,32	-	22.776,64	22.776,64
INDUSTRIAL LANDFILL		1.187,48	1.187,48		1.460,93	1.460,93
LANDFILL		27.095,84	27.095,84		21.315,71	21.315,71
HAZARDOUS WASTE	-	1.124,07	1.124,07	-	61,57	61,57
INDUSTRIAL LANDFILL		27,66	27,66		22,38	22,38
LANDFILL		1.092,39	1.092,39		36,23	36,23
INCINERATION		4,02	4,02		2,96	2,96
SUBTOTAL – NON CIRCULAR (306-3)	-	29.407,40	29.407,40	-	22.838,20	22.838,20
GRAND TOTAL (306-3)	0,18	34.738,24	34.738,42	37,59	38.649,46	38.687,05



DESTINO CERTO

GS Inima Brasil

172

RIGHT DESTINATION

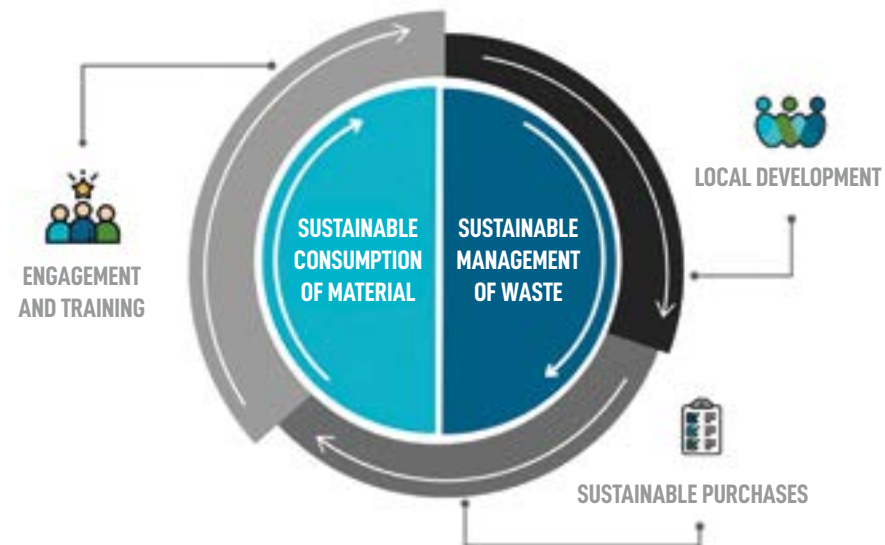
GRI 306-2

As part of the Hidrosfera strategy, GS Inima Brasil launched the Destino Certo Programme in 2022 to establish criteria and guidelines for the sustainable management of material consumption and waste in the group's activities. With clear guidelines for local and circular solutions, implementation includes standardisation of waste controls, engagement actions, training and communication at local and corporate levels. In line with the Sustainable Development Goals,

especially SDG 12, the programme aims to eliminate waste going to landfill.

The implementation of the programme in 100% of GS Inima Brasil's operational and administrative units was part of the corporate goal in 2023. This cycle involved adjusting and standardising waste management controls, engaging and training 100% of the group's employees. As a result, from the next cycle onwards the waste figures reported will adjust possible *gaps* in order to portray the company's impacts in an increasingly consistent manner.

Framework of the Destino Certo Programme



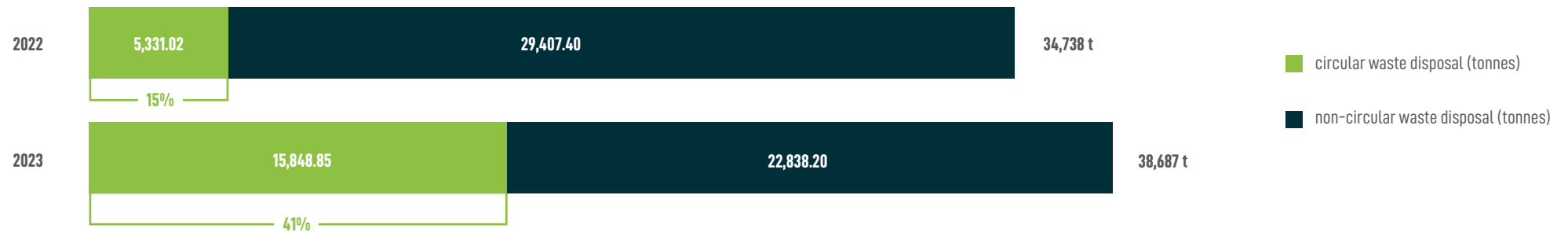


Sesamm's temporary waste storage centre.

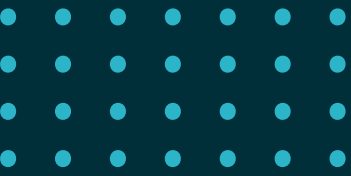
173

RESULTS OF THE PROGRAMME

In 2023, the implementation of the programme involved all GS Inima Brasil companies, which led to an increase in the circularity of waste, from 15% in 2022 to 41% in 2023.



Launch events for the Destino Certo Programme held in 2023 at the Group's units.





GOOD PRACTICES

176

DONATION OF RECYCLABLE WASTE STIMULATES CIRCULAR ECONOMY AND LOCAL DEVELOPMENT

In 2023, GS Inima Brasil units donated 134.28 tonnes of recyclable waste to local cooperatives, which represents a significant increase on the 68.33 tonnes reported in 2022. Donating waste to recycling cooperatives is one of the Destino Certo Programme's objectives as it plays a key role in building a more efficient circular economy.

By directing discarded materials to recycling co-operatives, companies not only reduce their environmental impact, but also help the co-operatives by providing materials that can be processed and resold. This generates income for co-operative members and promotes local economic development.

In addition, the donation of waste by companies can increase the quantity and quality of materials available for recycling, allowing co-operatives to expand their operations and achieve greater efficiency in waste management. The units that donated waste in 2023 were GS Inima Ambient, GS Inima Samar, Sanama, Aquapolo and GS Inima Industrial Triunfo.



Sanama team visiting
at COOPREL - Co-operative
of Recyclers of Alagoas

Representatives of the Araçatuba
Waste Pickers Association
(Acrepom) at the launch of the
Destino Certo Programme at GS
Inima Samar.



GOOD PRACTICES

178

SEWAGE SLUDGE IN AGRICULTURE: NUTRIENT-RICH ORGANIC FERTILISER

The practice of composting sewage treatment plant sludge and using it as agricultural fertiliser has several environmental benefits. As well as reducing the volume of waste sent to landfill sites, **minimising the environmental impact associated with sludge disposal, it is possible to obtain a product rich in organic matter and nutrients with great potential to regenerate degraded soils and be a source of nutrients for agricultural production.**

In 2023, GS Inima Ambient's Ribeirão Preto WWTP and Sesamm's Mogi Mirim WWTP consolidated this circular solution as an alternative for disposing of the sludge produced in their treatments. Sesamm sent 2,565 tonnes, 66% of the sludge generated during the year, to its partner that produces organic compost for gardening and landscaping. After a test period monitored by Cetesb, the proven results of eliminating pathogens from the final product

allowed authorisation to be extended for five years to send the sludge from the Mogi Mirim WWTP for composting.

In 2023, GS Inima Ambient earmarked around 44% or 8,053 tonnes of the sludge generated by the Ribeirão Preto WWTP for composting. The partnership with a local company means that the organic fertiliser resulting from the composting process can be used on agricultural crops in the region. During a technical visit to coffee producers

who use the organic compost produced, there were reports of advantages such as the absence of odour, guaranteed humidity and low soil temperature for better absorption of nutrients and an improvement in the visual aspect of the plantation, with larger, well-formed fruit.

More than 10,000 tonnes of sewage sludge generated at GS Inima Brasil's plants was circularly disposed of by composting it to produce organic fertiliser.



Application of organic compost from the composting of sludge from the Ribeirão Preto WWTP in agriculture in the region.

GOOD PRACTICES

180

GS INIMA SAMAR SOLAR SLUDGE DRYER - REFERENCE SOLUTION FOR TREATMENT AND SLUDGE VOLUME REDUCTION IN WWTPS

By installing the first automated solar sludge dryer, an unprecedented solution in Latin America, GS Inima Samar has taken an important step towards solving the difficult equation of final disposal of sludge generated in the sewage treatment process, which is common to all sanitation operators. **Built on an area of 7,000 m², the solar dryer for the domestic sewage sludge generated by the almost 200,000 residents of Araçatuba had an investment of around R\$16 million and went into pre-operation in 2019, reaching full performance in 2021, when it was inaugurated.**

Fully automated, the equipment installed in a glass greenhouse has three waste revolvers that work 24 hours a day to, at the end of the process, dispose of the dry material to be sent to the landfill. The waste, which used to be transported daily, is now only transported once a week, as the volume of sludge has fallen from 450 to 90 tonnes per month. Several

advantages of the technology have already been realised, such as automation, a reduction in chemical consumption in the wastewater treatment plant, improved energy efficiency, cost savings and the promotion of workers' health and safety.

From 2019 to 2023, 9,114 tonnes of sludge will no longer be disposed of in landfills.



Solar sludge dryer at Baguaçu Wastewater Treatment Plant, GS Inima Samar.



Palmeiras Saneamento team celebrating the start of operations in July 2023.

CARE,
PEOPLE EMPOWERMENT,
AND SAFETY

CARE, PEOPLE EMPOWERMENT, AND SAFETY

PEOPLE MANAGEMENT

GRI3-3

184

Human capital management has accompanied the expansion of GS Inima Brasil's business in recent years, with strengthened governance, investing in new structuring actions aimed at people and talent development, third-party management, benefits programmes and remuneration, among other topics, the highlights of which are presented below.

GS Inima Brasil ended 2023 with 951 employees, a 9% increase on 2022, as well as 756 third-party workers. In 2023, the consolidated rate of new hires was 28%, compared to 20% in 2022. The turnover rate was 20% in 2023, compared to 26% in 2022. [\(see full tables in Annexes\)](#). GRI 2-7, 2-8

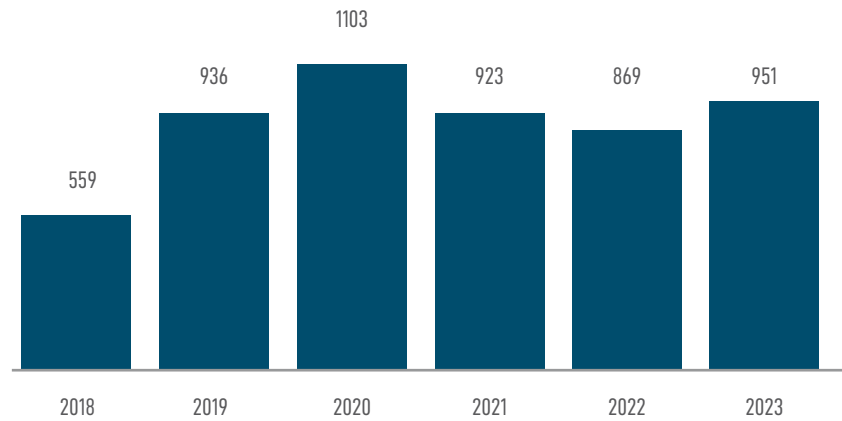
Of the 756 third parties registered in December 2023, 52% were dedicated to providing CAPEX services, while 48% were involved in OPEX services.

In terms of type of service, operational activities accounted for 46 per cent, followed by facilities with 23% and engineering with 15%. It's important to emphasise that all third parties are hired through service contracts. GRI 2-8

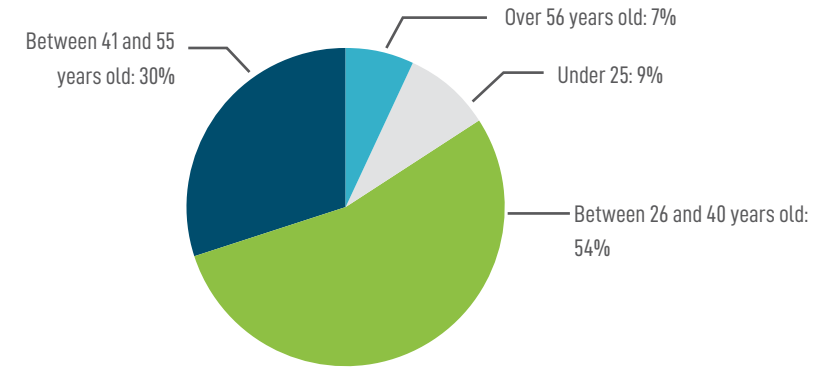
On the third-party management front, specifically, the company has made efforts to ensure close monitoring, especially to mitigate risks relating to human rights and promoting a safe

GS INIMA BRAZIL EMPLOYEES IN 2023

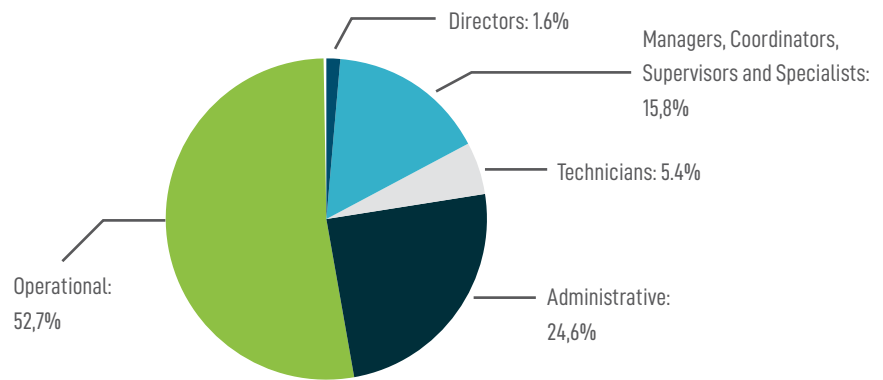
GRI 2-7, 405-1



TOTAL NUMBER OF EMPLOYEES BY AGE GROUP GRI 2-7



TOTAL NUMBER OF EMPLOYEES BY FUNCTIONAL CATEGORY GRI 2-7



working environment. The management model and control flow are currently being revised to bring them more into line with the reality of the business.

It should be noted that during the reporting period there were no reports of violations of freedom of collective bargaining. All GS employees Inima Brasil are covered by collective bargaining agreements, and the Group allows free trade union association and participation. GRI 2-30

186





ATTRACTION, RETENTION AND DEVELOPMENT

GRI3-3, 404-1, 404-2

Attracting, retaining and developing talent are essential elements for the success and sustainability of any organisation. This is especially relevant in a company undergoing transformation and expansion, as GS Inima Brasil has in recent years.

In 2023, the Strategic People Management department focused on the company's entry points and on strengthening training practices. In addition, we encourage our people to seek continuous development, based on our Education Incentive Policy.

This policy covers a variety of activities, such as courses, training, conferences, exhibitions, lectures, seminars, workshops and other corporate events.

In addition to guaranteeing mandatory training in the Ministry of Labour and Employment's Regulatory Standards (NRs), the training actions carried out in the 2022 and 2023 cycle involved various strategic topics for the company, such as the courses that are part of the Integrity Programme. The training

courses are also linked to the strategic people assessment process, in order to guarantee the continuous development of the skills needed to achieve the organisational objectives and foster a culture of learning and excellence.

During the year, we totalled an average of 86 hours of training per employee, especially dedicated to training related to the transition from the company's ERP system to SAP HANA, undergraduate and postgraduate courses.

In addition to its employees, in 2022 Saneouro, in collaboration with Senai (the National Industrial Apprenticeship Service), offered courses open to the community to train customer service professionals and hydraulic plumbers for the water and sewage sector. The courses were offered to 50 people free of charge and included the provision of teaching materials and personal protective equipment (PPE). In addition, GS Inima Samar organised two editions of the Plumbers for Women course. [Find out more in *Caring for the Community*, p. 108.](#)

GS Inima Brasil intends to invest more and more in offering professional training courses to the community because, as well as promoting local socio-economic development, it strengthens relations with the community and contributes to training a qualified and engaged workforce.

Another initiative aimed at retaining talent is the Positions, Remuneration and Career Programme (PCRC), which is in the process of being updated. In 2023, a pilot programme was developed and applied at the GS Inima Industrial

Triunfo (RS) unit and a new PCRC should be replicated at the other units in 2024.

Benefits GRI 401-2

Industry and market practices guide GS Inima Brasil's benefits policy. Among the benefits offered are medical assistance (extended to family members), dental insurance, life insurance, funeral assistance, transport vouchers, food allowance, Gympass, Gente Saudável Quality of Life Programme, [\(read more in *Health and Safety*, p.194\)](#) education incentive (according to the Education Incentive Policy). In 2023, employees started to have a private pension plan and medical aid.

At GS Inima Brasil, workers on temporary and part-time contracts are apprentices, who have the same benefits as workers on indefinite and full-time contracts. With regard to third-party employees, the partner companies contracted offer the most relevant benefits. In addition, GS Inima Brasil maintains a dialogue with its third-party labour suppliers with the aim of encouraging them to grant benefits equivalent to those practised by the group in all its units.

	2023								AVERAGE HOURS OF TRAINING GRI 404-1		
	OVERALL AVERAGE	GENDER		FUNCTIONAL CATEGORY							
		MAN	WOMAN	DIRECTORS	MANAGERS AND COORDINATORS, SUPERVISORS, SPECIALISTS, CONSULTANTS			TECHNICIANS		ADMINISTRATIVE	OPERATIONAL
TOTAL	86.0	73.5	126.9	158.3	200.7	58.3	126.0	33.7			
GS INIMA CONCESSIONS	62.1	55.7	85.0	13.0	108.0	64.4	118.9	34.8			
GS INIMA INDUSTRIAL	45.8	39.9	60.6	127.6	58.1	47.3	42.6	29.9			
CORPORATE AND GS INIMA SOLUTIONS	245.4	212.9	305.8	443.3	404.1	41.9	216.2	29.4			

	2023						TOTAL COURSE HOURS GRI 404-3
	TOTAL	MEDIUM ENVIRONMENT	HEALTH SECURITY	ETHICS, INTEGRITY, CONDUCT AND HUMAN RIGHTS	TECHNICIANS AND OPERATORS	LANGUAGES	
TOTAL	81,798	589	11,634	6,360	62,192	1,024	
GS INIMA CONCESSIONS	42,723	579	9,607	4,472	28,026	40	
GS INIMA INDUSTRIAL	5,658	10	1,538	1,138	2,572	400	
CORPORATE AND GS INIMA SOLUTIONS	33,417	1	489	750	31,594	584	

189

PROFESSIONAL PERFORMANCE

The Strategic People Assessment is a professional performance management process that involves constructive feedback focussed on individual and career performance. The assessments are aligned with the 9Box methodology, and are broken down into Individual Development Plans (IDP), with

objectives, targets and deadlines, which guide the employee's path, based on existing competences and potential to be developed.

The assessment is annual, carried out by the immediate manager and then calibrated in committees with the participation of the leaders of each

area. Feedback not only integrates the process, but is reinforced as an alignment tool between leaders and those they lead, covering activities, responsibilities and the direction of the business (feedforward). By 2023, 100 per cent of the workforce had been assessed. GRI 404-3



GOOD PRACTICES

190



PROFESSIONAL DEVELOPMENT PROGRAMME

GRI 404-2

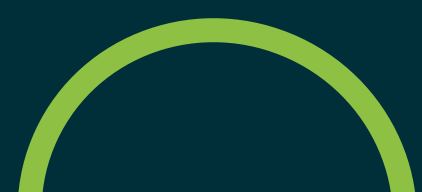
The Professional Development Programme (PDP) is a strategic initiative of GS Inima Brasil that reflects our commitment to innovation, sustainability and leadership. Aimed at both current and new leaders, the programme has been carefully planned to reflect our strategic vision, based on the pillars of growth and continuous improvement. It covers everything from essential technical skills, which form the backbone of our operational expertise, to interpersonal skills, vital for building a cohesive team at all levels of the group. **Initially carried out at GS Inima SAMAR, the programme will be replicated at corporate level in 2024, with the formation of three groups: leaders, tacticians and strategists. In its last edition, in 2023, the PDP saw the active participation of 28 GS Inima SAMAR employees. Since its launch in 2022, the programme has trained 52 employees, and the 2024 edition will see the participation of 63 employees.**



PDP participants at GS Inima Samar.



We understand that professional development is a fundamental pillar for individual and collective success. That's why the PDP is not just a series of training courses, but a comprehensive programme that provides the essential tools to face future challenges and thrive in a constantly evolving work environment.





DIVERSITY AND INCLUSION

GRI 405-1, 406-1

With regard to diversity, policies related to the topic continue to evolve within GS Inima Brasil. In the period 2022 and 2023, we carried out specific training on Diversity Inclusion as part of the Integrity Programme, which addressed issues of combating sexual harassment, moral harassment and other types of violence in the workplace, among others. [Find out more in Ethics, Transparency and Compliance, p. 75.](#)

At the end of 2023, 25% of our workforce was made up of women, representing an increase of 2% compared to 2021. Among the professional categories, the highest percentage of women is in the administrative category, with 57 per cent, and the lowest is in the operational category, with only 8 per cent women. The participation of women in leadership positions in 2023 was 32 per cent.

In December 2023, 63% of GS Inima Brasil employees were under 40 years old, and 93% were under 55. The largest age group among employees was 26 to 40, representing 54% of the total, while only 7% were over 55 and 9 per cent were under 25. It is important to note that 48% of leadership positions were held by employees aged between 25 and 40, 39% between 41 and 55 and 13% over 55.

It is worth noting that GS Inima Brasil strictly complies with the legal requirements for hiring people with disabilities (PCD), reaffirming our commitment to inclusion and diversity in the

		2023		PERCENTAGE OF EMPLOYEES BY GENDER AND FUNCTIONAL CATEGORY GRI 405-1
		TOTAL WOMEN	TOTAL MEN	
LEADERSHIP POSITIONS	DIRECTORS, MANAGERS, COORDINATORS, SUPERVISORS AND SPECIALISTS	32%	68%	
	TECHNICIANS	18%	82%	
	ADMINISTRATIVE	57%	43%	
	OPERATIONAL	8%	92%	
	TOTAL	25%	75%	

193

workplace. We have implemented policies and practices that guarantee accessibility and equal opportunities, promoting an inclusive environment where all employees can develop their potential. In 2023, we strengthened our efforts to integrate PWDs into our workforce, ensuring that all vacancies are widely publicised and adapted to the needs of these professionals, contributing to a fairer and more representative corporate culture.

In 2022 and 2023 respectively, 100% of employees returned to work after maternity and paternity leave, 5 women and 16 men in 2022, and 11 women and 29 men in 2023. The retention rate 12 months after returning from leave was 100 per cent among women in both 2022 and 2023. Among men, the retention rate was 63% in 2022 and 84% at 2023 (see full tables in Appendices).



194

HEALTH AND SAFETY

GRI3-3

The health, safety and well-being of employees and service providers are priority issues for GS Inima Brasil, reflected in the Hydrosphere and in the Quality, Occupational Safety, Environment and Occupational Health Policy (QSMS). The Policy seeks to engage everyone involved with the vision of zero accidents, establishing safe working practices in all operations, involving employees, service providers and suppliers.

The integrated management system, which involves Quality, Occupational Safety, Environment and Occupational Health issues, covers labour protection and occupational well-being. It is guided by current legislation, the Ministry of Labour's normative guidelines (NRs), the standards established by the ILO (International Labour Organisation) and quality, health and occupational safety standards such as ISO 9001 and ISO 45001. In this way, the company adheres to best practices to prevent injuries, accidents and occupational problems, providing a safe and healthy working environment for its teams. GRI 403-1

Management follows GS Inima Brasil's corporate guidelines, and administration is adapted according to the particularities of operations and the risks associated with each type of job. All employees at the units are covered by occupational health and safety systems. GS Inima Brasil employees and contractors are represented by committees and CIPAS; policies and procedures apply throughout the organisation. Most operations have their own CIPA and a centralised CIPA at GS Inima Ambient which involves the operations of GS Inima Brasil, Sanel, Sesamm and GS Inima Soluções. The training involves representatives of the workers and the company in monthly meetings. In this way, we seek to promote an internal health and safety culture and structure governance mechanisms in this area. GRI 403-8

In the onboarding process, employees undergo training to familiarise them with the company's policies, procedures and communication channels. All managers receive the monthly "Safety Performance Indicators" report, which includes a variety of metrics extracted from operations reports and which allow performance to be monitored and evaluated. GRI 403-5

Our commitment to safety goes beyond employee management and extends to suppliers. We demand that they conform to the same standards to ensure that 100% of outsourced workers are

covered by an occupational health and safety system equivalent to that of GS Inima Brasil employees.

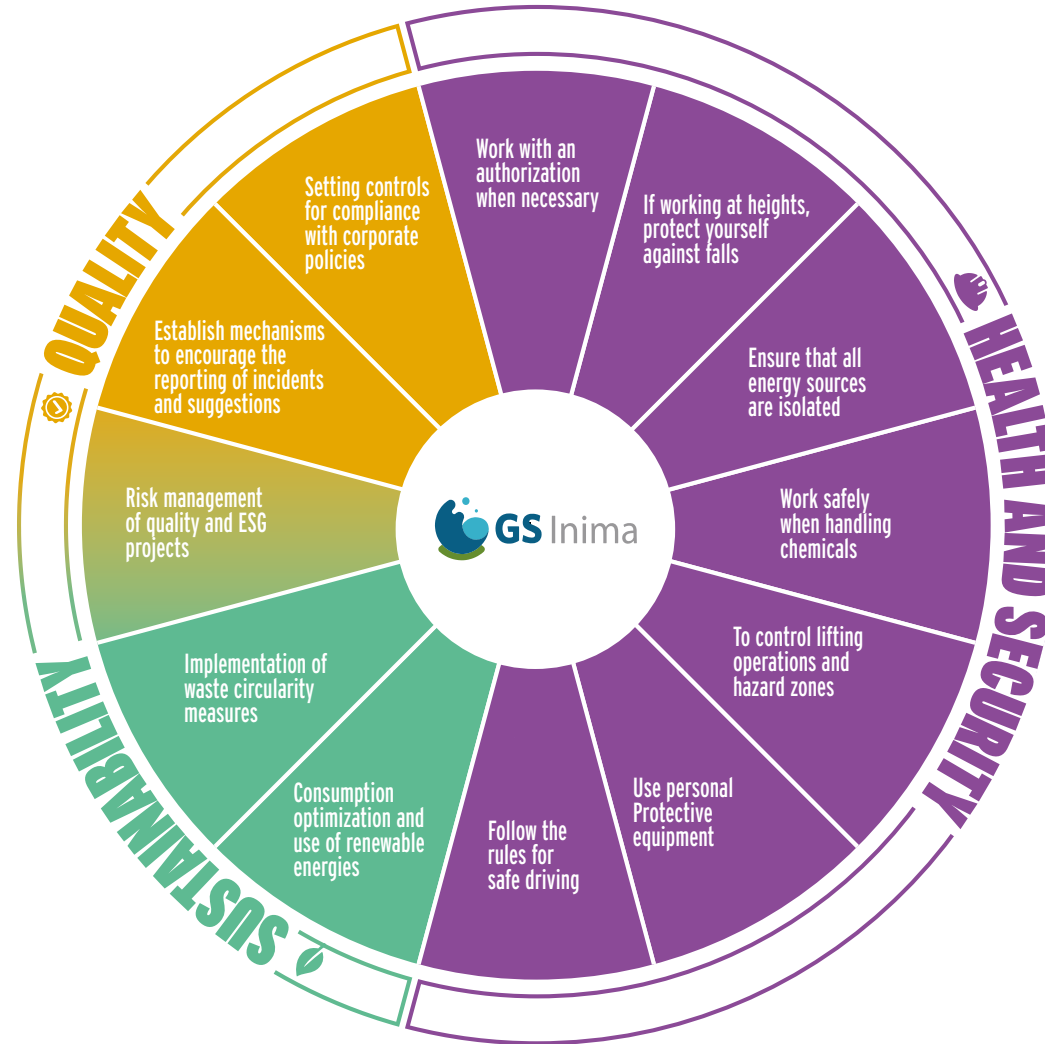
Third parties go through an approval process, in which the company analyses and makes documentary requirements to check that they are in order, and go through a mobilisation and integration process to guarantee the conditions for carrying out the work contracted in accordance with labour legislation and the Group's policies.

Principles of GS Inima Gold

From the global corporate level, GS Inima has established a set of fundamental rules known as the 12 Golden Principles. The aim of this initiative is to establish pillars at a corporate level in the areas of Health and Safety, Environment and Quality, which guide the actions of all employees and leave a distinctive mark on the integral management of each company project.

A total of 7 pillars have been defined in Health and Safety, three in Quality and two in Sustainability. To support this initiative, the company *has* adopted the *hashtag* #WePreserve, as a symbol of its commitment and added value dedicated to each project globally.

The 12 Golden Principles will be widely publicised in 2024, with the direct participation of the group's top management worldwide, led by the CEO of the GS Inima Group, Marta Verde.



196



PREVENTION AND IMPACT REDUCTION TRAINING

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

GS Inima is committed to reducing the likelihood of accidents and increasing internal learning in occupational health and safety, as well as implementing the necessary preventive measures to ensure the well-being of employees and service providers.

This commitment is evidenced by the promotion of a culture of risk prevention, through communications aimed at employees and the implementation of the onboarding programme and the training programme, with the aim of preparing employees to carry out their tasks in a safer way, making conscious choices for their own health and well-being. Another instrument is the Safety Dialogue, a weekly meeting that takes place at all units and at the corporate office and involves 100% of employees.

In 2022, a total of 246 courses were held at all units, covering topics related to health and safety. In 2023, a total of 206 courses were held, especially on topics such as Regulatory Standards (NR's), internal safety tools and a themed health and safety calendar. Also in 2023, an Internal Week for the Prevention of Accidents at Work (SIPAT) was held, with activities at all the group's units.

As a company committed to constantly improving its management, GS Inima Brasil monitors the area's main performance indicators, including accident frequency and severity rates. The predominant types of injury are minor fractures and abrasions. Among the hazards with the greatest potential for injury are exposure to biological risks, electric shocks, working at heights and in confined spaces.



HEALTHY PEOPLE PROGRAMME

GRI 403-3, 403-6



Launched in 2023, the Healthy People Programme focuses on the quality of life of employees, promoting health, a sense of self-care and physical, mental and social well-being. Based on a similar initiative by GS Inima Environment in Spain and adapted to the reality of operations in Brazil, the programme encompasses all of GS Inima Brasil's operations and involves voluntary participation. **The aim is to monitor the health of employees and encourage routine prevention, within the standards recommended by health organisations and, consequently, also to reduce medical absenteeism. All employees are covered by the programme, with easy access to physical and mental health assessments. Among the main actions of the Healthy People programme are:**

197

■ HEALTH CIRCUIT

In 2023, 327 employees underwent voluntary physical health assessments. Depending on the need, employees were referred for consultations with specialists.

■ SUPPORT PASS

Offers support services to employees and their families on financial, legal, psychological and social issues. The personal information of employees and their families who take part in the programme is treated confidentially and managed by third parties.

198



■ **MAMÃE BEBÊ (MOTHER BABY) PROGRAMME**

Pregnant women and pregnant spouses of employees receive support, offered in conjunction with the units' medical agreements. The programme includes guidance on prenatal care, a course for pregnant women, conversation circles and a childbirth workshop, among other activities. The QSMSE team analyses the risks of work activities, taking into account pregnancy and the ideal conditions for mother and baby. There is also an initial study to create ideal conditions to welcome employees after maternity leave, involving psychological, physiological and adaptation aspects.

■ **RADARFIT APP**

The tool uses gamification strategies to motivate employees to adopt healthy eating practices, physical activities, hydration and mindfulness (meditation, relaxation and concentration techniques). By the end of 2023, 33 per cent of employees had registered and 70,000 missions had been carried out.

■ **PREVENTIVE CHECKUP FOR EXECUTIVES**

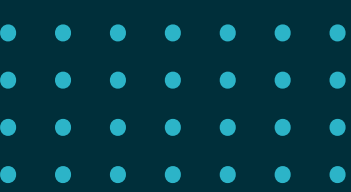
The measure takes a multi-professional approach, adjusted to the risk factors found in this public.

■ **IMMUNISATION AND PHYSICAL ACTIVITY**

Immunisations are offered at a 100% subsidised rate (in 2023, 67% of employees were vaccinated against H1N1), as is Gympass to encourage physical activity.

■ **CAMPAIGNS**

In parallel and complementary to Gente Saudável, the company has an annual calendar of campaigns on workers' health, including actions against dengue fever, Pink October, the fight against breast cancer, among others.



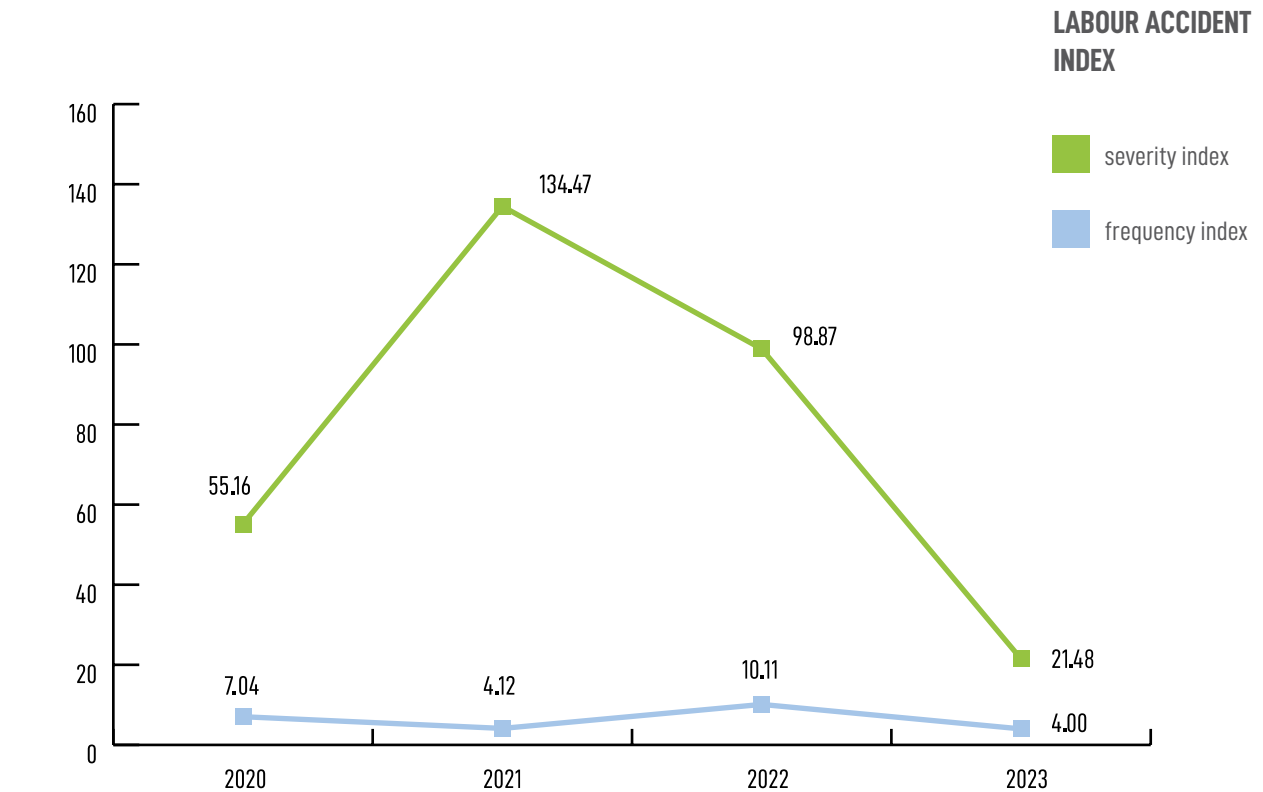
MANAGEMENT OF HEALTH RISKS AND OCCUPATIONAL SAFETY

GRI 403-2

The Risk Management Plan (RMP) plays an essential role in promoting safety, preventing accidents and protecting the workplace. It is a comprehensive tool that integrates hazard identification, risk assessment and qualification, management, definition of controls and incident investigation. All operational units manage their risks based on their respective RMPs, built with the support of specialised consultants.

The operations also have an Emergency Response Plan (PAE) with guidelines and guidance for employee action on health, safety and environmental issues – from reporting to dealing with emergencies – as well as establishing a process for investigating and recording Workplace Accident Reports (CAT) and Environmental Incidents. The company also maintains fire brigades to ensure a rapid and efficient response to occupational and environmental incidents. The drills are held every year at all the units.

In 2022, behavioural inspections were implemented, in which the QSMSE team assessed the application of safety requirements and preventive behaviour in the routine of employees working in places and activities exposed to risks. Following the adoption of the procedure, there was a drop in accident frequency and severity rates, which reached the lowest level since 2016.



Employees have different channels for registering complaints and information. These include SE LIGA, which exists in all units and where they can register suggestions or complaints, and the Integrity Channel, which is the company's official whistleblowing channel, managed by the Compliance area and available to both internal and external audiences.

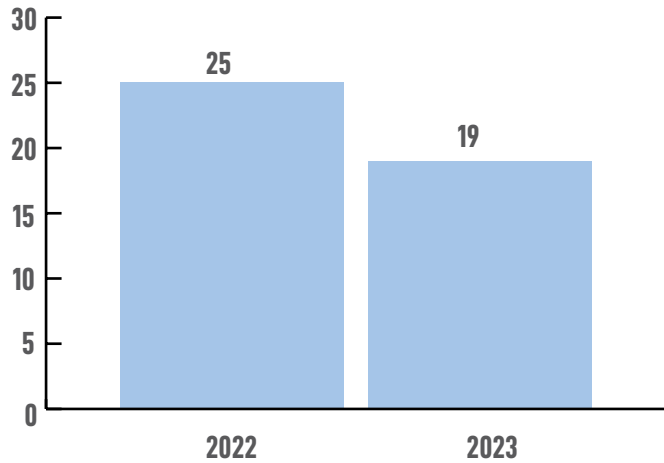
ACCIDENTS AT WORK AND OCCUPATIONAL DISEASES

GRI 403-9, 403-10

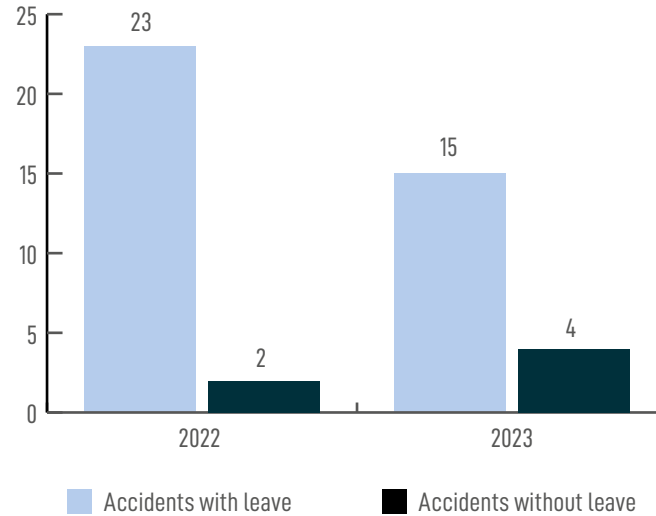
The group's strategy for preventing accidents at work is focused on so-called typical accidents – those that occur during working hours and can be avoided with proper management. In order to

199

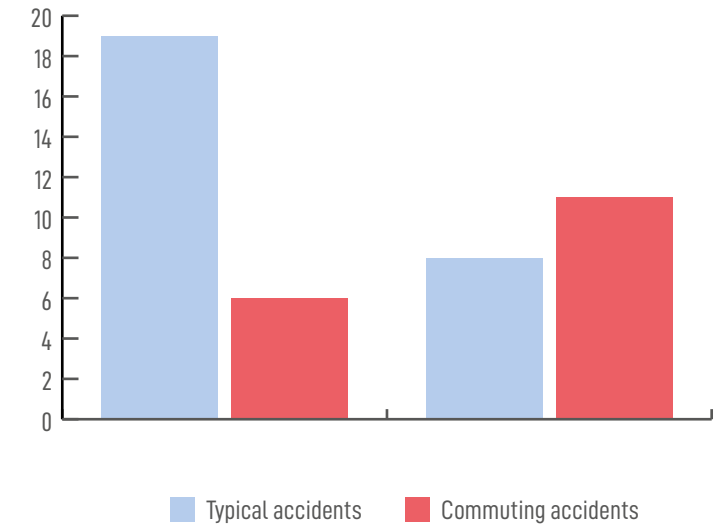
ACCIDENTS AT WORK OWN EMPLOYEES
GRI 403-9



NO. OF ACCIDENTS WITH AND WITHOUT LOST TIME
GRI 403-9



NO. OF TYPICAL AND COMMUTING ACCIDENTS
GRI 403-9



200

achieve the goal of zero accidents, GS Inima Brasil invests in preventive and awareness-raising, regular training, the distribution of Personal and Collective Protective Equipment (PPE and CPE), the improvement of working environments and the analysis of indicators that identify risks and high-light activities that require stricter monitoring.

At GS Inima Brasil we use indicators of frequency and severity rates of accidents at work to assess the impact of occupational safety on the organisation. The frequency rate represents the number of accidents per million hours worked and is an indication of the effectiveness of occupational health and safety management in preventing accidents. On the other hand, the severity rate measures the

number of days lost as a result of absence due to accidents, per hours worked multiplied by one million, reflecting the severity of the accidents that resulted in the employee's absence.

The graphs above show the evolution of occupational accident rates over the last few years. In 2023, our rate results were classified as "very good" according to NBR 14.280, since the frequency rate remained below 20 and the severity rate below 500. During the reporting period, there were no fatalities or occupational diseases that were notifiable. The corporate QHSE team monitors and investigates absenteeism caused by health occurrences (medical certificates) in order to assess the main causes and take preventive action.

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ANNEXES

EMPLOYEES*
GRI 2-7

BY GENDER

	MALE	FEMALE	TOTAL
NUMBER OF EMPLOYEES (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	703	236	939
NUMBER OF PERMANENT EMPLOYEES (TOTAL EMPLOYEES / EQUIVALENTS AT TEMPO)	697	232	929
NUMBER OF TEMPORARY EMPLOYEES (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	6	4	10
NUMBER OF EMPLOYEES WITHOUT GUARANTEED WORKING HOURS (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	0	0	0
NUMBER OF FULL-TIME EMPLOYEES (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	675	254	929
NUMBER OF PART-TIME EMPLOYEES (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	6	4	10

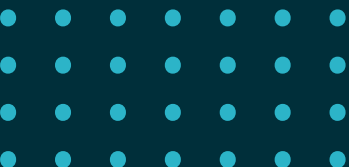
*The figures correspond to the average number of employees accounted for during 2023.

BY REGION

	SOUTH EAST	NORTH-EAST	SOUTH
NUMBER OF EMPLOYEES (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	783	94	62
NUMBER OF PERMANENT EMPLOYEES (TOTAL EMPLOYEES / EQUIVALENTS AT TEMPO)	778	90	61
NUMBER OF TEMPORARY EMPLOYEES (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	5	4	1
NUMBER OF EMPLOYEES WITHOUT GUARANTEED WORKING HOURS (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	0	0	0
NUMBER OF FULL-TIME EMPLOYEES (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	778	90	61
NUMBER OF PART-TIME EMPLOYEES (TOTAL EMPLOYEES / FULL-TIME EQUIVALENTS)	5	4	1

*The figures correspond to the average number of employees accounted for during 2023.

202



BY AGE GROUP - 2023

	UNDER 25		BETWEEN 26 AND 40 YEARS OLD		BETWEEN 41 AND 55 YEARS OLD		OVER 56 YEARS OLD	
	TOTAL	RATE (%)	TOTAL	RATE (%)	TOTAL	RATE (%)	TOTAL	RATE (%)
NEW HIRES	35	03.68%	146	15.35%	52	05.47%	2	00.21%
CONCESSIONS	27	02.84%	96	10.09%	38	04.00%	2	00.21%
INDUSTRIAL	4	00.42%	11	01.16%	5	00.53%	0	00.00%
CORPORATE	4	00.42%	39	04.10%	9	00.95%	0	00.00%
LAYOFFS AND TURNOVER	17	01.79%	92	09.67%	72	07.57%	11	01.16%
CONCESSIONS	16	01.68%	63	06.62%	50	05.26%	5	00.53%
INDUSTRIAL	0	00.00%	7	00.74%	4	00.42%	0	00.00%
CORPORATE	1	00.11%	22	02.31%	18	01.89%	6	00.63%

RATES OF NEW
HIRES AND
TURNOVER OF
EMPLOYEES
GRI 401-1

BY AGE GROUP - 2022

	UNDER 25		BETWEEN 26 AND 40 YEARS OLD		BETWEEN 41 AND 55 YEARS OLD		OVER 56 YEARS OLD	
	TOTAL	RATE (%)	TOTAL	RATE (%)	TOTAL	RATE (%)	TOTAL	RATE (%)
NEW HIRES	26	02,99%	98	11,28%	42	04,83%	5	00,58%
CONCESSIONS	21	02,42%	66	07,59%	23	02,65%	4	00,46%
INDUSTRIAL	2	00,23%	18	02,07%	8	00,92%	0	00,00%
CORPORATE	3	00,35%	14	01,61%	11	01,27%	1	00,12%
LAYOFFS AND TURNOVER	26	02,99%	119	13,69%	65	07,48%	15	01,73%
CONCESSIONS	21	02,42%	84	09,67%	34	03,91%	8	00,92%
INDUSTRIAL	1	00,12%	15	01,73%	4	00,46%	2	00,23%
CORPORATE	4	00,46%	20	02,30%	27	03,11%	5	00,58%

203



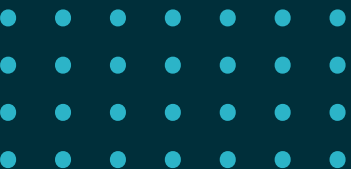
**RATES OF NEW
HIRES AND
EMPLOYEE TURNOVER**
GRI 401-1

BY REGION - 2023

	NORTH-EAST		SOUTH EAST		SOUTH	
	TOTAL	RATE (%)	TOTAL	RATE (%)	TOTAL	RATE (%)
NEW HIRES	59	06,20%	167	17,56%	9	00,95%
CONCESSIONS	59	06,20%	104	10,94%	0	00,00%
INDUSTRIAL	0	00,00%	11	01,16%	9	00,95%
CORPORATE	0	00,00%	52	05,47%	0	00,00%
LAYOFFS AND TURNOVER	23	02,42%	165	17,35%	4	00,42%
CONCESSIONS	23	02,42%	111	11,67%	0	00,00%
INDUSTRIAL	0	00,00%	7	00,74%	4	00,42%
CORPORATE	0	00,00%	47	04,94%	0	00,00%

BY REGION - 2022

	NORTH-EAST		SOUTH EAST		SOUTH	
	TOTAL	RATE (%)	TOTAL	RATE (%)	TOTAL	RATE (%)
NEW HIRES	20	02,30%	134	15,42%	17	01,96%
CONCESSIONS	20	02,30%	94	10,82%	0	00,00%
INDUSTRIAL	0	00,00%	11	01,27%	17	01,96%
CORPORATE	0	00,00%	29	03,34%	0	00,00%
LAYOFFS AND TURNOVER	16	01,84%	199	22,90%	10	01,15%
CONCESSIONS	16	01,84%	131	15,07%	0	00,00%
INDUSTRIAL	0	00,00%	12	01,38%	10	01,15%
CORPORATE	0	00,00%	56	06,44%	0	00,00%



**RATES OF NEW HIRES AND EMPLOYEE
TURNOVER**
GRI 401-1

TOTAL – 2022

	GS INIMA BRAZIL	
	TOTAL	RATE (%)
NEW HIRES	171	19.68%
CONCESSIONS	114	13.12%
INDUSTRIAL	28	03.22%
CORPORATE	29	03.34%
LAYOFFS AND TURNOVER	225	25.89%
CONCESSIONS	147	16.92%
INDUSTRIAL	22	02.53%
CORPORATE	56	06.44%

Consolidated – 2023

	GS INIMA BRAZIL	
	TOTAL	RATE (%)
NEW HIRES	235	24.71%
CONCESSIONS	163	17.14%
INDUSTRIAL	20	02.10%
CORPORATE	52	05.47%
LAYOFFS AND TURNOVER	192	20.19%
CONCESSIONS	134	14.09%
INDUSTRIAL	11	01.16%
CORPORATE	47	04.94%

**MATERNITY AND
PATERNITY LEAVE**
GRI 401-3

2023	SEGMENT	MATERNITY	PATERNITY
EMPLOYEES ENTITLED TO TAKE LEAVE IN 2023	Concessions	141	512
	Industrial	34	85
	Corporate	49	89
	Total	224	686
EMPLOYEES WHO TOOK LEAVE IN 2023	Concessions	7	23
	Industrial	1	1
	Corporate	3	5
	Total	11	29
EMPLOYEES WHO RETURNED TO WORK AFTER THEIR LEAVE ENDED IN 2022	Concessions	3	15
	Industrial	0	1
	Corporate	1	0
	Total	4	16
EMPLOYEES WHO RETURNED TO WORK AFTER THEIR LEAVE ENDED IN 2023	Concessions	7	23
	Industrial	1	1
	Corporate	3	5
	Total	11	29
EMPLOYEES DUE TO RETURN TO WORK AFTER THEIR LEAVE ENDS IN 2023	Concessions	7	23
	Industrial	1	1
	Corporate	3	5
	Total	11	29
EMPLOYEES WHO ENDED THEIR MATERNITY LEAVE IN 2022 AND REMAINED WITH THE COMPANY FOR 12 MONTHS AFTERWARDS	Concessions	3	14
	Industrial	0	1
	Corporate	1	0
	Total	4	15

205

**MATERNITY AND
PATERNITY LEAVE**
GRI 401-3

206

2023	SEGMENT	MATERNITY	PATERNITY
RATE OF RETURN	Concessions	100%	100%
	Industrial	100%	100%
	Corporate	100%	100%
	Total	100%	100%
RETENTION RATE	Concessions	100%	93%
	Industrial	-	100%
	Corporate	100%	-
	Total	100%	94%

2022	SEGMENT	MATERNITY	PATERNITY
EMPLOYEES ENTITLED TO TAKE LEAVE IN 2022	Concessions	132	493
	Industrial	32	78
	Corporate	45	89
	Total	209	660
EMPLOYEES WHO TOOK LEAVE IN 2022	Concessions	4	15
	Industrial	0	1
	Corporate	1	0
	Total	5	16
EMPLOYEES WHO RETURNED TO WORK AFTER THEIR LEAVE ENDED IN 2021	Concessions	1	16
	Industrial	2	1
	Corporate	1	2
	Total	4	19

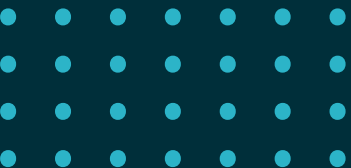
2022	SEGMENT	MATERNITY	PATERNITY
EMPLOYEES WHO RETURNED TO WORK AFTER THEIR LEAVE ENDED IN 2022	Concessions	4	15
	Industrial	0	1
	Corporate	1	0
	Total	5	16

2022	SEGMENT	MATERNITY	PATERNITY
EMPLOYEES DUE TO RETURN TO WORK AFTER THEIR LEAVE ENDS IN 2022	Concessions	4	15
	Industrial	0	1
	Corporate	1	0
	Total	5	16

2022	SEGMENT	MATERNITY	PATERNITY
EMPLOYEES WHO ENDED THEIR MATERNITY LEAVE IN 2022 AND REMAINED WITH THE COMPANY FOR 12 MONTHS AFTERWARDS	Concessions	1	10
	Industrial	2	1
	Corporate	1	1
	Total	4	12

2022	SEGMENT	MATERNITY	PATERNITY
RATE OF RETURN	Concessions	100%	100%
	Industrial	-	100%
	Corporate	100%	-
	Total	100%	100%

2022	SEGMENT	MATERNITY	PATERNITY
RETENTION RATE	Concessions	100%	63%
	Industrial	100%	100%
	Corporate	100%	50%
	Total	100%	63%



DIVERSITY OF BODIES
GOVERNANCE AND EMPLOYEES
 GRI 405-1

ABSOLUTE TOTAL – 2023

	UNDER 25			BETWEEN 26 AND 40 YEARS OLD			BETWEEN 41 AND 55 YEARS OLD			OVER 56 YEARS OLD			TOTAL
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	
DIRECTORS	0	0	0	0	0	0	5	2	7	6	2	8	15
MANAGERS, COORDINATORS, SUPERVISORS AND SPECIALISTS	0	0	0	53	26	79	39	19	58	9	4	13	150
TECHNICIANS	4	4	8	17	5	22	19	0	19	2	0	2	51
ADMINISTRATIVE	17	17	34	58	95	153	23	21	44	3	0	3	234
OPERATIONAL	38	5	43	238	19	257	147	12	159	39	3	42	501
TOTAL	59	26	85	366	145	511	233	54	287	59	9	68	951

PERCENTAGE – 2023

	UNDER 25			BETWEEN 26 AND 40 YEARS OLD			BETWEEN 41 AND 55 YEARS OLD			OVER 56 YEARS OLD		
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
DIRECTORS	0%	0%	0%	0%	0%	0%	33%	13%	47%	40%	13%	53%
MANAGERS, COORDINATORS, SUPERVISORS AND SPECIALISTS	0%	0%	0%	35%	17%	53%	26%	13%	39%	6%	3%	9%
TECHNICIANS	8%	8%	16%	33%	10%	43%	37%	0%	37%	4%	0%	4%
ADMINISTRATIVE	7%	7%	15%	25%	41%	65%	10%	9%	19%	1%	0%	1%
OPERATIONAL	8%	1%	9%	48%	4%	51%	29%	2%	32%	8%	1%	8%

207

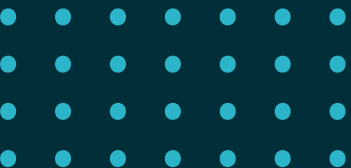
DIVERSITY OF BODIES
GOVERNANCE AND EMPLOYEES
GRI 405-1

ABSOLUTE TOTAL – 2022

	UNDER 25			BETWEEN 26 AND 40 YEARS OLD			BETWEEN 41 AND 55 YEARS OLD			OVER 56 YEARS OLD			TOTAL
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	
DIRECTORS	0	0	0	0	0	0	5	4	9	6	1	7	16
MANAGERS, COORDINATORS, SUPERVISORS AND SPECIALISTS	0	1	1	42	24	66	42	17	59	8	3	11	137
TECHNICIANS	2	5	7	15	6	21	18	0	18	2	0	2	48
ADMINISTRATIVE	16	15	31	59	83	142	20	20	40	3	2	5	218
OPERATIONAL	34	3	37	213	10	223	137	12	149	38	3	41	450
TOTAL	52	24	76	329	123	452	222	53	275	57	9	66	869

PERCENTAGE – 2022

	UNDER 25			BETWEEN 26 AND 40 YEARS OLD			BETWEEN 41 AND 55 YEARS OLD			OVER 56 YEARS OLD		
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
DIRECTORS	0%	0%	0%	0%	0%	0%	31%	25%	56%	38%	6%	44%
MANAGERS, COORDINATORS, SUPERVISORS AND SPECIALISTS	0%	1%	1%	31%	18%	48%	31%	12%	43%	6%	2%	8%
TECHNICIANS	4%	10%	15%	31%	13%	44%	38%	0%	38%	4%	0%	4%
ADMINISTRATIVE	7%	7%	14%	27%	38%	65%	9%	9%	18%	1%	1%	2%
OPERATIONAL	8%	1%	8%	47%	2%	50%	30%	3%	33%	8%	1%	9%



GRI SUMMARY

GRI STANDARD	CONTENTS	LOCATION	OMISSION		
			OMITTED REQUIREMENTS	REASON	
THE ORGANISATION AND ITS REPORTING PRACTICES					
GRI 2: General Contents 2021	2-1	Organisation details	22,26		
	2-2	Entities included in the organisation's sustainability report	15		
	2-3	Reporting period, frequency and point of contact	14		
	2-4	Reformulating information	15		
	2-5	External verification	15		
ACTIVITIES AND WORKERS					
GRI 2: General Contents 2021	2-6	Activities, value chain and other business relationships	26, 84		
	2-7	Employees	184, 185, 202		
	2-8	Workers who are not employees	184		
GOVERNANCE					
GRI 2: General Contents 2021	2-9	Governance structure and its composition	64		
	2-10	Appointment and selection to the highest governance body	64		
	2-11	Chairman of the highest governance body	64		
	2-12	Role played by the highest governance body in overseeing impact management	64		
	2-13	Delegation of responsibility for impact management	68, 69		
	2-14	Role of the highest governance body in sustainability reporting	15		
	2-15	Conflicts of interest	77		
	2-16	Communicating crucial concerns	84		
	2-17				
			Normative documents on the themes of the Hydrosphere and the GS Inima Brasil Integrity Programme are made available to all employees and leaders. In addition, current information and performance on ESG aspects, sustainability and sustainable development are available will be shared from 2024 onwards at Commission meetings Hydrosphere.		

GRI STANDARD	CONTENTS	LOCATION	OMISSION	
			OMITTED REQUIREMENTS	REASON
	2-17 Collective knowledge of the highest governance body	The Executive Presidency is the body responsible for approving all normative documents and guidelines related to Hidrosfera issues, as well as reporting to the Board of Directors.		
	2-18 Evaluation of the performance of the highest governance body		Indicator unavailable.	"The company does not have the indicator in the format indicated."
	2-19 Remuneration policies		Indicator unavailable.	"The company does not have the indicator in the format indicated."
	2-20 Process for determining remuneration		Indicator unavailable.	"The company does not have the indicator in the format indicated."
	2-21 Proportion of total annual remuneration		Indicator unavailable.	"The company does not have the indicator in the format indicated."
STRATEGY, POLICIES AND PRACTICES				
	2-22 Declaration on sustainable development strategy	10		
	2-23 Policy commitments	68		
	2-24 Incorporating policy commitments	68		
GRI 2: General Contents 2021	2-25 Processes to repair negative impacts	68, 84, 89, 90, 92		
	2-26 Mechanisms for counselling and raising concerns	84, 89		
	2-27 Compliance with laws and regulations	76		
	2-28 Participation in associations	52		
STAKEHOLDER ENGAGEMENT				
GRI 2: General Contents 2021	2-29 Approach to stakeholder engagement	89		
	2-30 Collective bargaining agreements	185		
GRI STANDARDS - MATERIAL ISSUES				
GRI 3: GRI 3: Material issues 2021	3-1 Process of defining material themes	15		
	3-2 List of material topics	16		

GRI STANDARD	CONTENTS	LOCATION	OMISSION	
			OMITTED REQUIREMENTS	REASON
GRI STANDARDS - SPECIFIC CONTENTS				
MATERIAL TOPIC: UNIVERSALISATION OF BASIC SANITATION				
GRI 3: Material issues 2021	3-3	Managing material issues	56	
GRI 203: Indirect Economic Impacts 2016	203-1	Investments in infrastructure and support services	56, 108, 109, 120	
	203-2	Significant indirect economic impacts	56, 108, 120	
GSIB 01: Contractual service coverage targets	GSIB01	Contractual service coverage targets	60	
GSIB 02: Regulated contracts	GSIB02	Regulated contracts	60	
MATERIAL TOPIC: CLIMATE CHANGE, WATER SECURITY AND ENERGY TRANSITION				
GRI 3: GRI 3: Themes materials 2021	3-3	Managing material issues	146, 149, 162	
GRI 201: Economic performance 2016	201-2	Financial implications and other risks and opportunities arising from climate change	146	
	302-1	Energy consumption within the organisation	164, 165	
GRI 302: Energy 2016	302-2	Energy consumption outside the organisation		Indicator unavailable.
	302-3	Energy intensity	165	
	302-4	Reduced energy consumption	165	
	303-1	Interactions with water as a shared resource	144, 149	
GRI 303: Water and Effluents 2018	303-2	Managing impacts related to water disposal	137, 156	
	303-3	Water collection	150	
	303-4	Water disposal	158	
	303-5	Water consumption	154, 155	
	GSIB 03 - Water Losses	GSIB03	Water Losses	155
GSIB 04 - Reuse of Water and Effluents	GSIB04	Water and Wastewater Reuse	132	

The company does not currently measure energy consumption outside the organisation

GRI STANDARD	CONTENTS	LOCATION	OMISSION		
			OMITTED REQUIREMENTS	REASON	
GRI 305: Emissions 2016	305-1	Direct emissions (Scope 1) of greenhouse gases (GHG)	148		
	305-2	Indirect emissions (Scope 2) of greenhouse gases (GHG) from energy purchases	148		
	305-3	Other indirect emissions (Scope 3) of greenhouse gases (GHG)		Indicator unavailable.	Currently, GS Inima does not calculate indirect Scope 3 emissions. The plan is to include this indicator in the next reporting cycle.
	305-4	Intensity of greenhouse gas (GHG) emissions	148		
	305-5	Reducing greenhouse gas (GHG) emissions		Indicator unavailable.	Although we quantified emissions for the year 2022, we used the year 2023 as the base year for our first greenhouse gas inventory in 2024. Emissions reductions resulting from improvements implemented after 2023 will be reported in the next cycle.
	305-6	Emissions of ozone-depleting substances (ODS)	148		
MATERIAL TOPIC: CUSTOMER SATISFACTION AND QUALITY OF SERVICE PROVISION					
GRI 3: Material issues 2021	3-3	Managing material issues	120, 138		
GRI 416: Consumer Health and Safety 2016	416-1	Evaluation of health and safety impacts caused by categories of products and services	132, 136		
	416-2	Cases of non-compliance in relation to health and safety impacts caused by products and services	134		
GRI 418: Customer privacy 2016	418-1	Substantiated complaints about breaches of privacy and loss of customer data	141		
GSIB 06 - Satisfaction Survey	GSIB06	Satisfaction survey	138		
MATERIAL TOPIC: RESPECT FOR CONTRACTS AND RELATIONS WITH STAKEHOLDERS AND THE COMMUNITY					
GRI 3: Material issues 2021	3-3	Managing material issues	86		
GRI 203: Indirect Economic Impacts 2016	203-1	Investments in infrastructure and support services	56, 108, 109, 120		

GRI STANDARD	CONTENTS	LOCATION	OMISSION	
			OMITTED REQUIREMENTS	REASON
	203-2 Significant indirect economic impacts	56, 108, 120		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programmes	89, 108		
	413-2 Operations with significant actual or potential negative impacts on local communities	89		
GSIB 05 - Investment in social actions	GSIB05 Investment in social actions	108		
MATERIAL TOPIC: INNOVATION, DIGITALISATION AND TECHNOLOGY				
GRI 3: Material issues 2021	3-3 Managing material issues	96		
MATERIAL TOPIC: ETHICS, TRANSPARENCY AND COMPLIANCE				
GRI 3: Material issues 2021	3-3 Managing material issues	75		
GRI 205: Fight against Corruption 2016	205-1 Operations assessed for risks related to corruption	77		
	205-2 Communication and training on anti-corruption policies and procedures	78		
	205-3 Confirmed cases of corruption and measures taken	77		
	206-1 Legal actions for unfair competition, trust and monopoly practices	84		
GRI 415: Policies Public 2016	415-1 Political contributions		In line with the Integrity Programme Policies and its commitment to political neutrality, in 2022 and 2023 GS Inima Brasil and its subsidiaries did not make contributions to tax-exempt groups, such as political campaigns, lobbyists or organisations.gS Inima Brasil and its subsidiaries did not make contributions to tax-exempt groups, such as spending on political campaigns, political organisations, lobbyists or lobbying organisations.	

GRI STANDARD	CONTENTS	LOCATION	OMISSION	
			OMITTED REQUIREMENTS	REASON
MATERIAL TOPIC: BUSINESS EFFICIENCY AND SUSTAINABILITY				
GRI 3: Material issues 2021	3-3 Managing material issues	70		
MATERIAL TOPIC: ATTRACTING, RETAINING AND DEVELOPING PEOPLE, DIVERSITY AND INCLUSION				
GRI 3: Material issues 2021	3-3 Managing material issues	187		
GRI 401: Employment 2016	401-1 New hires and employee turnover	203, 205, 206		
	401-2 Benefits offered to full-time employees that are not offered to temporary or part-time employees	188		
	401-3 Maternity/paternity leave	205, 206		
	404-1 Average hours of training per year, per employee	187, 189		
GRI 404: Training and Education 2016	404-2 Programmes for improving employee skills and career transition assistance	187, 189		
	404-3 Percentage of employees receiving regular performance and career development reviews	189		
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity in governance bodies and employees	193, 207, 208		
	405-2 Ratio of basic salary and remuneration received by women to those received by men		Indicator unavailable.	The company does not have the indicator in the format indicated.
GRI 406: No Discrimination 2016	406-1 Cases of discrimination and corrective measures taken	193		
MATERIAL TOPIC: CIRCULAR ECONOMY AND WASTE MANAGEMENT				
GRI 3: Material issues 2021	3-3 Managing material issues	168		
GRI 306: Effluents and Waste 2016	306-3 Significant spillages		There were no significant spillages identified in the reporting period.	
GRI 306: Waste 2020	306-1 Waste generation and significant impacts related to waste	168		
	306-2 Management of significant impacts related to waste	168, 172		
	306-3 Waste generated	169, 170, 171		
	306-4 Waste not destined for final disposal	170, 171		
	306-5 Waste destined for final disposal	169, 170, 171		
MATERIAL TOPIC: HEALTH AND SAFETY AT WORK				
GRI 3: Material issues 2021	3-3 Managing material issues	194		

GRI STANDARD	CONTENTS	LOCATION	OMISSION	
			OMITTED REQUIREMENTS	REASON
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	194, 199	
	403-2	Hazard identification, risk assessment and incident investigation	195, 199	
	403-3	Occupational health services	197	
	403-4	Worker participation, consultation and communication with workers regarding health and safety at work	196	
	403-5	Training workers in occupational health and safety	196	
	403-6	Promoting workers' health	197	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relations	196	
	403-8	Workers covered by an occupational health and safety management system	194	
	403-9	Accidents at work	199, 200	
	403-10	Occupational illnesses	199	
MATERIAL TOPIC: HUMAN RIGHTS AND RESPONSIBLE SUPPLY CHAIN MANAGEMENT				
GRI 3: Material issues 2021	3-3	Managing material issues	84	
GRI 204: Practices of Buy 2016	204-1	Proportion of spending with local suppliers	Indicator unavailable.	"The company does not have the indicator in the format indicated. Information on spending with local suppliers according to the definition of the area covered by each operating unit will be reported in the next cycle. "
GRI 308: Environmental Assessment of Suppliers 2016	308-1	New suppliers selected on the basis of environmental criteria	85	
	308-2	Negative environmental impacts of the supply chain and measures taken	85	
GRI 408: Child Labour 2016	408-1	Operations and suppliers with a significant risk of child labour cases	84, 85	
GRI 409: Forced or Slave Labour 2016	409-1	Operations and suppliers with a significant risk of cases of forced or compulsory labour	85	

GRI STANDARD	CONTENTS	LOCATION	OMISSION	
			OMITTED REQUIREMENTS	REASON
GRI 410: Practices of Security 2016	410-1 Security personnel trained in human rights policies or procedures		Indicator unavailable.	There is currently no formalised monitoring and recording of specific human rights training offered to our security staff. However, all of the company's related third parties are trained in the Integrity Programme, which covers aspects of guaranteeing human rights.
GRI 414: Social Assessment of Suppliers 2016	414-1 New suppliers selected on the basis of social criteria	85		
	414-2 Negative social impacts of the supply chain and measures taken	85		
MATERIAL TOPIC: PRESERVATION OF BIODIVERSITY				
GRI 3: Material issues 2021	3-3 Managing material issues			The management of this material topic is being structured following the definition of the new materiality matrix for 2023. The company recognises the importance of biodiversity and will work to obtain consolidated data to answer GRI indicator 304. We plan to report on this in future reports.
GRI 304: Biodiversity 2016	304-1 Operational units owned, leased or managed within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas		Indicator unavailable.	The management of this material topic is being structured following the definition of the new materiality matrix for 2023. The company recognises the importance of biodiversity and will work to obtain consolidated data to answer GRI indicator 304. We plan to report on this in future reports.

GRI STANDARD	CONTENTS	LOCATION	OMISSION	
			OMITTED REQUIREMENTS	REASON
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity		Indicator unavailable.	The management of this material topic is being structured following the definition of the new materiality matrix for 2023. The company recognises the importance of biodiversity and will work to obtain consolidated data to answer GRI indicator 304. We plan to report on this in future reports.
GRI 304: Biodiversity 2016	304-3 Protected or restored habitats		Indicator unavailable.	The management of this material topic is being structured following the definition of the new materiality matrix for 2023. The company recognises the importance of biodiversity and will work to obtain consolidated data to answer GRI indicator 304. We plan to report on this in future reports.
GRI 304: Biodiversity 2016	304-4 Species included on the IUCN Red List and national conservation lists with habitats in areas affected by the organisation's operations		Indicator unavailable.	The management of this material topic is being structured following the definition of the new materiality matrix for 2023. The company recognises the importance of biodiversity and will work to obtain consolidated data to answer GRI indicator 304. We plan to report on this in future reports.



EXPEDIENT

GENERAL COORDINATION

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220



THE HYDROSPHERE IS THE NAME OF OUR STRATEGY,
BECAUSE OUR WORLD IS WATER

