BUSINESS CONTINUITY POLICY

1 GENERAL PROVISIONS

Approved at the 3rd Ordinary Meeting of the Board of Directors, held on March 14, 2024 (Version 01).

2 PURPOSES

Establish the guidelines and responsibilities of Sanepar's Business Continuity Management System, seeking the resilience and sustainability of the business in the event of an incident, through the planning, implementation, and execution of Business Continuity Plans (PCNs), ensuring recovery timely and acceptable recovery of critical business activities to agreed recovery time levels and purposes. Plans are pre-defined and evaluated to address crisis situations identified by the organization.

3 SCOPE

This Policy is applicable to all the Company's employees, governance agents, third parties, processes, and areas.

4 REFERENCES

Code of Conduct and Integrity
Code of Conduct and Integrity for Third Parties
This Policy shall be read and interpreted together with Sanepar's Code of Conduct and Integrity and other corporate policies.

5 DEFINITIONS

Key terms referred to in this Corporate Policy include:

Value Chain - Set of activities developed throughout the product design and production process, so that it reaches the customer in accordance with the Service-Level Agreements (SLA) in the best possible manner.

Business Continuity - The organization's ability to avoid disruptions and continue to provide products or services at an acceptable level and within pre-agreed terms following incidents of disruption (ABNT NBR ISO 22301:2020).

Business Continuity Management - A comprehensive management process that identifies potential threats to an organization and the potential impacts on business operations if these threats materialize. This process provides a framework for building an organizational resilience capable of responding effectively to and safeguarding stakeholders' interests, the organization's reputation and brand, and its value-added activities. SCGN - Business Continuity Management System - Part of the global management system that establishes, implements, operates, monitors, critically analyzes, maintains, and improves business continuity.

Business Continuity Plan - Documented procedures that guide organizations to respond, recover, resume, and restore, after a disruption, a predefined level of operation.

Business Continuity Program - Continuous management and governance process supported by senior management that appropriately receives funds to implement and maintain business continuity management.

Business Impact Analysis (BIA) - Process of analyzing activities and the effects that a business interruption may have on them.

6 REVIEW

The policy must be reviewed every six months, at any time due to regulatory or market requirements, or when requested by the Risk Management Committee, the Executive Board, the Statutory Audit Committee, or the Board of Directors.

7 GUIDELINES

Business Continuity Program guidelines include:

a) Establishing relevant purposes, goals, controls, processes, and procedures to improve Business Continuity, and obtain results aligned with the Company's policies and strategic purposes;

b) Identifying and ensuring the application of legal and regulatory requirements for the Company set out in instructions, and regulations, among others;

c) Developing and conducting an annual program of tests and exercises, including annually conducting tabletop tests and disaster simulations that ensure continuity is maintained, as well as the functioning of continuity plans (Operating Continuity Plan (PCO), Administration Program crisis plan (PAC), Incident Management Plan (PGI), Validation Test Plan (PTV), and Disaster Recovery Plan (PRD)); Ensuring control and operability of plans and help strengthen the capabilities of staff with designated crisis response and management roles.

d) Conducting an annual review (or in case of a material change of organization or personnel, or following the use of plans in response to a disruptive event) of all documentation relating to Business Continuity Management;

e) Conducting an annual review (or in case of relevant change) of all documentation relating to Business Continuity Management;

f) Analyzing the impact of the interruption of the Company's activities over time, determining recovery times, identifying critical activities, and recovering them within an acceptable level and time;

g) Ensuring that all professionals understand their roles and responsibilities in relation to Business Continuity, through training and awareness raising on the topic, relevant to their responsibilities in terms of business continuity, management, and response to crises;

h) Developing crisis management and response structure, supported by appropriate levels of authority and competence, that ensures effective communication with stakeholders;

i) Establishing roles and responsibilities of internal and external parties to the Company;

j) Identifying and evaluating third-party entities that play a critical role in the value chain and business process collaboration;

l) Ensuring a periodic review of the Business Continuity Management System performance and the implementation of corrective and improvement actions;

m) Adopting risk mitigation practices appropriate to the size of the threats and the extent of their potential impacts;

n) Establishing the identification of practices for resuming services and mitigating operating risk in a formal business impact analysis process; and

o) Preserving the physical integrity of people.

8 RESPONSIBILITIES

Board of Directors

a) Approving the Company's Business Continuity Plan.

b) Approving the Company's Business Continuity Management Policy.

Executive Board

a) Analyzing the Business Continuity and Crisis Management Policy and its reviews and submitting them to the Board of Directors for approval.

b) Taking the role of Crisis Coordinator, which is the focus point between the Crisis Management Team, the Working Group, and the members of the Board of Directors jointly, in accordance with Sanepar's Spokesperson Policy and the Manual Crisis.

Internal Audit

a) Monitoring the testing of Business Continuity Plans; and

b) Issuing a report on the tests carried out.

Governance, Risks, and Compliance Deputy Executive Board

a) Defining the methodology, standards, and tools to be used in the Business Continuity Management System;

b) Consolidating the results of tests and exercises of the Business Continuity Plans, through the preparation of periodic reports, and report them to the Risk Management Committee; and

c) Proposing projects and initiatives to improve the Company's Business Continuity Management System, seeking alignment with existing good practices.

Risk Management Committee and Internal Controls

a) Analyzing the Business Continuity and Crisis Management Policy and its reviews, and submitting them to the Executive Board for approval;

b) Analyzing the results of tests and exercises of the Business Continuity Plans, through the preparation of periodic reports, and report them to the Executive Board

Process Managers

a) Approving the continuity strategy and establish the criteria for analyzing the impact of its processes;

b) Ensuring the active participation of the teams under their management in the preparation and test of the Business Continuity Plans and in crisis response situations;

c) Appointing suppliers, service providers, and partners who have direct responsibility for providing agreed critical products and services that ensure the continuity of the critical process;

d) Carrying out the Business Impact Analysis of the processes under their responsibility; and

e) Developing and maintaining Business Continuity Plans based on Business Impact and Risk Analysis updated to scenarios and challenges.

Other Company's Employees

a) Complying with the provisions in the business continuity documents;

b) Seeking guidance from the Business Continuity Management area on issues related to Business Continuity and Crisis Response Policy, Standards, and Plans; and

c) Actively participating in the testing and planning processes, whenever needed.

9 FINAL PROVISIONS

This Policy becomes effective on the date of its final approval by the Board of Directors.

10 REFERENCES

BRASIL (BRAZIL). Office of the President of the Republic. Law No. 13.303 of June 30, 2016, addresses the articles of association of state-owned companies, government-controlled companies, and their subsidiaries, at the Federal, State, Federal District, and Municipal levels. Brasília, Federal Official Gazette (DOU) of July 1, 2016.

BRASIL (BRAZIL). CVM (Brazilian Securities and Exchange Commission). *Instrução Comissão de Valores Mobiliários 552 de 2014*.

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COSO. Committee of Sponsoring Organizations of the Treadway Commission. Internal Control – Integrated Framework. New York: AICPA, 1992.

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12. BACKGROUND

Business Continuity Policy			Version	1
			Managing Area	DAGRC
			Confidentiality	External Audience
Version	Date	Person in Charge	Approved by	Change Description
1	03/14/2024	DAGRC	Board of Directors	First Issue