

# **BUSINESS CONTINUITY POLICY**

## **1 GENERAL PROVISIONS**

Approved at the 6<sup>th</sup> Ordinary Meeting of the Board of Directors, held on June 12, 2025 (Version 02).

This policy shall be reviewed every two years or at any time, as determined by the managing area, due to regulatory or market requirements, or upon request by the Risk Management Committee, the Board of Executive Officers, the Statutory Audit Committee, or the Board of Directors.

## **2 PURPOSES**

Establish the guidelines and responsibilities of Sanepar's Business Continuity Management System, with the objective of ensuring the resilience and sustainability of the business in the face of incidents. This will be achieved through the planning, implementation, and execution of the Business Continuity Plan (PCNs), ensuring the timely recovery of critical activities within previously agreed recovery levels and timeframes. The plans are prepared in advance and evaluated to address crisis situations identified by the organization.

## **3 SCOPE**

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

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## 4 REFERENCES

ABNT NBR ISO 22301:2020: Security and resilience — Business continuity management systems — Requirements;

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.

BRAZIL. CVM (Securities and Exchange Commission of Brazil). Resolution No. 80 of the Securities and Exchange Commission, dated May 2, 2022;

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

Committee of Sponsoring Organizations of the Treadway Commission – Internal Control - Integrated Framework (2013,2017). 2013;

Guide to the CICS Common Body of Knowledge (CBOK). Internal Control Institute, Edition III, v.1. 2017;

IIA. The IIA Research Foundation. IIA DOCUMENTO DE EXPOSIÇÃO Três Linhas de Defesa, 2019. Disponível no site > <https://global.theiia.org/translations/PublicDocuments/3LOD-IIA-ExposureDocument-Portuguese.pdf>>.

## 5 TERMS AND 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.

**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 (GCN)** - 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.

**Business Continuity Management System (SCGN)** - Part of the global management system that establishes, implements, operates, monitors, critically analyzes, maintains, and improves business continuity.

**Business Continuity Plan (PCN)** - Documented procedures that guide the company to respond, recover, resume, and restore, after a disruption, a predefined level of operation.

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

## 6 GUIDELINES

Business Continuity Policy 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 plan of tests and exercises, including conducting tabletop tests and disaster simulations that ensure continuity is maintained, as well as the functioning of continuity plans.
- d) Review of all documentation related to Business Continuity Management biennially or when necessary, in case of significant organizational or personnel changes;
- 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;

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- 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.

## **7 RESPONSIBILITIES**

### **Board of Executive Officers**

- a) Submit the Business Continuity Policy for approval by the Board of Directors.
- b) Deliberate or report cases of non-compliance, when necessary, to the Board of Directors;
- c) Assume the role of Crisis Coordinator, acting as the focal point between the Crisis Management Team, the Working Group, and the members of the Board of Directors, in accordance with Sanepar's Spokesperson Policy and the Crisis Manual;
- d) Analysis of the results of the business continuity plan tests through periodic reports submitted by the risk management committee;
- e) Provide resources and infrastructure for the dissemination of the business continuity plan.

### **Board of Directors**

- a) Approving the Company's Business Continuity Plan;
- b) Approving the Company's Business Continuity Management Policy;
- c) Deliberate, when necessary, on cases of non-compliance that significantly impact the business plan, strategic planning, and investments.

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**Internal Audit**

- a) Evaluate the effectiveness of the Business Continuity Plan (PCN) within its scope of work, according to risk assessment and inclusion in the Annual Audit Plan;
- b) Issue a report on the evaluation of the PCN and inform the governance.

**Risk Management and Compliance Management**

- a) Define, implement, and keep updated the methodology, standards, and tools to be used in the Business Continuity Management System;
- b) Consolidating the results of tests 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 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) Include in service or procurement contracts those who have direct responsibility for supplying products and services, ensuring the continuity of the 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.

### **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.

## **8 FINAL PROVISIONS**

Questions regarding the interpretation of this policy may be directed to the Risk and Compliance Management or Governance Management – GGOV

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

## **9 BACKGROUND**

<b>Business Continuity Policy</b>			<b>Version</b>	2
			<b>Managing Area</b>	DAGRC
			<b>Confidentiality</b>	External Audience
<b>Version</b>	<b>Date</b>	<b>Person in Charge</b>	<b>Approved by</b>	<b>Change Description</b>
1	03/14/2024	DAGRC	Board of Directors	First Issue
2	06/12/2025	DAGRC	Board of Directors	Methodology adjustments and document expiration date