

0001292814-24-0044426-K COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP 2024120620241206063548063548 0 0001292814-24-0044426-K 2  
 20240930 20241206 20241206 COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP 000117085 4941 000000000 D5 1231 6-K 34 001 31317 241530499 RUA  
 COSTA CARVALHO, 300 SAO PAULO SP D5 05429-900 011-55-11-3388-8000 RUA COSTA CARVALHO, 300 SAO PAULO SP D5 05429-900 6-K 1 sbsit3q24 6k.htm 6-K SECURITYS AND  
 EXCHANGE COMMISSION Washington, DC 20549 À FORM 6-K À REPORT OF FOREIGN ISSUERPURSUANT TO RULE 13a-16 OR 15d-16 OF THE SECURITIES EXCHANGE ACT OF 1934  
 À For November, 2024(Commission File No. 1-31317) À Compagnia de Saneamento BÁsico do Estado de SÁo Paulo - SABESP (Exact name of registrant as specified in its charter) À  
 Basic Sanitation Company of the State of Sao Paulo - SABESP (Translation of Registrant's name into English) À Rua Costa Carvalho, 300 SÁo Paulo, S.P., 05429-900 Federative Republic of  
 Brazil (Address of Registrant's principal executive offices) Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F. Form 20-F  X  
 Form 40-F  Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7). Indicate by check mark if the registrant is  
 submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7). Indicate by check mark whether the registrant by furnishing the information contained in this Form is also  
 thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934. Yes  No  If "Yes" is marked, indicated below the file  
 number assigned to the registrant in connection with Rule 12g3-2(b): À ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Table of  
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 - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Company Information / Capital Breakdown A Number of Shares Current Quarter  
 (Units) 09/30/2024 Paid-up Capital A Common 683,509,869 Preferred 0 Total 683,509,869 Shares A Common 0 Preferred 0 Total 0 À PAGE: 1 of 110À ITR - Quarterly Information  
 Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements / Statement of Financial Position â" Assets (R\$ thousand) À Code  
 Description Current Quarter Previous Year À 09/30/2024 12/31/2023 1 Total Assets 76,144,186 61,397,861 1.01 Current Assets 8,161,190 7,779,332 1.01.01 Cash and Cash Equivalents  
 2,393,258 838,338 1.01.02 Financial Investments 1,269,031 2,425,921 1.01.02.03 Financial Investments Valued at Amortized Cost 1,269,031 2,425,921 1.01.03 Accounts Receivable 3,912,366  
 3,842,235 1.01.03.01 Trade Receivables 3,639,743 3,580,962 1.01.03.02 Other Receivables 272,623 261,273 1.01.03.02.01 Related-Party Balances 272,623 261,273 1.01.04 Inventories 97,827  
 85,953 1.01.06 Recoverable Taxes 183,724 494,645 1.01.06.01 Current Recoverable Taxes 183,724 494,645 1.01.08 Other Current Assets 304,984 92,240 1.01.08.03 Other 304,984 92,240  
 1.01.08.03.01 Restricted Cash 29,596 54,944 1.01.08.03.02 Derivative Financial Instruments 171,250 0 1.01.08.03.20 Other Assets 104,138 7,296 1.02 Noncurrent Assets 67,982,996  
 53,618,529 1.02.01 Long-Term Assets 25,516,190 9,070,160 1.02.01.04 Accounts Receivable 336,577 272,436 1.02.01.04.01 Trade Receivables 336,577 272,436 1.02.01.07 Deferred Taxes 0  
 98,076 1.02.01.07.01 Deferred Income Tax and Social Contribution 0 98,076 1.02.01.09 Receivables from Related Parties 925,440 935,272 1.02.01.09.03 Receivables from Controlling  
 Shareholders 914,056 935,272 1.02.01.09.04 Indemnities Receivable 11,384 0 1.02.01.10 Other Noncurrent Assets 24,254,173 7,734,766 1.02.01.10.03 Financial Assets 16,244,999 0  
 1.02.01.10.04 Escrow Deposits 135,118 130,979 1.02.01.10.05 Water and Basic Sanitation National Agency â" ANA 1,957 2,673 1.02.01.10.06 Contract Asset 6,827,740 7,393,096  
 1.02.01.10.07 Financial Investments 753,137 0 1.02.01.10.20 Other Assets 291,222 237,628 1.02.02 Investments 270,887 208,541 1.02.02.01 Equity Interest 224,245 161,863 1.02.02.01.03  
 Equity Interest in Jointly-Owned Subsidiaries 193,580 130,520 1.02.02.01.04 Other Investments 30,665 31,343 1.02.02.02 Investment Properties 46,642 46,678 1.02.03 Property, Plant, and  
 Equipment 515,973 474,559 1.02.04 Intangible Assets 41,679,946 43,865,269 1.02.04.01 Intangible Assets 41,679,946 43,865,269 1.02.04.01.02 Intangible Assets 41,679,946 43,865,269  
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 Financial Position â" Liabilities (R\$ thousand) À Code Description Current Quarter Previous Year À 09/30/2024 12/31/2023 2 Total Liabilities 76,144,186 61,397,861 2.01 Current Liabilities  
 7,170,486 8,331,681 2.01.01 Social and Labor Obligations 641,154 807,440 2.01.01.01 Social Obligations 31,994 65,413 2.01.01.02 Labor Obligations 609,160 742,027 2.01.02 Suppliers  
 268,374 456,064 2.01.02.01 Domestic Suppliers 268,241 456,064 2.01.02.02 Suppliers Abroad 133 0 2.01.03 Tax Obligations 269,773 511,468 2.01.03.01 Federal Tax Obligations 291,804  
 499,340 2.01.03.01.01 Income Tax and Social Contribution Payable 13,033 205,587 2.01.03.01.02 Pis-Pasep and Cofins Payable 147,701 141,576 2.01.03.01.03 INSS (Social Security  
 Contribution) Payable 42,291 44,556 2.01.03.01.20 Other Federal Taxes 88,779 107,621 2.01.03.03 Municipal Tax Obligations -22,031 12,128 2.01.04 Borrowings and Financing 2,637,216  
 2,616,406 2.01.04.01 Borrowings and Financing 1,336,852 1,291,129 2.01.04.01.01 In Local Currency 1,058,642 1,041,428 2.01.04.01.02 In Foreign Currency 278,210 249,701 2.01.04.02  
 Debentures 1,098,686 1,206,894 2.01.04.03 Financing through Lease 201,678 118,383 2.01.05 Other Obligations 1,840,741 2,875,936 2.01.05.01 Payables to Related Parties 3,139,1,354  
 2.01.05.01.03 Payables to Controlling Shareholders 3,139 1,354 2.01.05.02 Other 1,837,602 2,874,582 2.01.05.02.01 Dividends and Interest on Capital Payable 744 837,391 2.01.05.02.04  
 Services Payable 811,788 749,226 2.01.05.02.05 Refundable Amounts 28,159 28,522 2.01.05.02.06 Program Contract Commitments 35 21,969 2.01.05.02.07 Public-Private Partnership - PPP  
 444,264 487,926 2.01.05.02.09 Indemnities 13,083 8,750 2.01.05.02.20 Other Obligations 539,529 740,798 2.01.06 Provisions 1,513,228 1,064,367 2.01.06.01 Tax, Social Security, Labor, and  
 Civil Provisions 1,013,894 685,822 2.01.06.01.01 Tax Provisions 39,353 36,793 2.01.06.01.02 Pension Plan and Labor Provisions 850,396 540,427 2.01.06.01.04 Civil Provisions 124,145  
 108,602 2.01.06.02 Other Provisions 499,334 378,545 2.01.06.02.03 Provisions for Environmental Liabilities and Decommissioning 103,458 20,561 2.01.06.02.04 Provisions for Customers  
 133,828 160,883 2.01.06.02.05 Provisions for Suppliers 262,048 197,101 2.02 Noncurrent Liabilities 31,064,728 23,208,804 2.02.01 Borrowings and Financing 21,220,016 16,919,944  
 2.02.01.01 Borrowings and Financing 10,165,755 10,448,915 2.02.01.01.01 In Local Currency 7,564,498 7,952,725 À PAGE: 3 of 110À ITR - Quarterly Information Form - 09/30/2024 - CIA  
 SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements / Statement of Financial Position â" Liabilities (R\$ thousand) À Code Description Current  
 Quarter Previous Year À 09/30/2024 12/31/2023 2.02.01.01.02 In Foreign Currency 2,601,257 2,496,190 2.02.01.02 Debentures 10,775,671 6,137,902 2.02.01.03 Financing through Current  
 Lease 278,590 333,127 2.02.02 Other Obligations 6,360,769 5,526,795 2.02.02.02.02 Other 6,360,769 5,526,795 2.02.02.02.04 Pension Plan Obligations 2,106,294 2,142,871 2.02.02.02.05 Program  
 Contract Commitments 0 12,047 2.02.02.02.06 Public-Private Partnership - PPP 2,797,417 2,798,688 2.02.02.02.07 Indemnities 35,006 14,460 2.02.02.02.08 Labor Obligations 31,928 67,755  
 2.02.02.02.09 Deferred Cofins/Pasep 998,436 164,097 2.02.02.02.20 Other Obligations 391,688 326,877 2.02.03 Deferred Taxes 2,656,048 0 2.02.03.01 Deferred Income Tax and Social  
 Contribution 2,656,048 0 2.02.03.01.01 Deferred Income Tax and Social Contribution 2,656,048 0 2.02.04.02 Provisions 827,895 762,065 2.02.04.01 Tax, Social Security, Labor, and Civil  
 Provisions 253,737 235,430 2.02.04.01.01 Tax Provisions 66,607 46,754 2.02.04.01.02 Pension Plan and Labor Provisions 179,533 170,471 2.02.04.01.04 Civil Provisions 7,597 18,205  
 2.02.04.02 Other Provisions 574,158 526,635 2.02.04.02.03 Provisions for Environmental Liabilities and Decommissioning 531,348 472,124 2.02.04.02.04 Provisions for Customers 4,799,8,312  
 2.02.04.02.05 Provisions for Suppliers 38,011,146,199 2.03 Equity 37,908,972 29,857,376 2.03.01 Paid-Up Capital 15,000,000 15,000,000 2.03.04 Profit Reserves 14,617,966 14,711,014  
 2.03.04.01 Legal Reserve 1,864,604 1,864,604 2.03.04.08 Additional Dividend Proposed 0 93,047 2.03.04.10 Reserve for Investments 12,753,362 12,753,363 2.03.05 Retained  
 Earnings/Accumulated Losses 8,144,644 0 2.03.06 Equity Valuation Adjustments 146,362 146,362 À PAGE: 4 of 110À ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO  
 BASICO EST SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements / Income Statement (R\$ thousand) À Code Description Current Quarter YTD Current Same Quarter YTD  
 Previous À 07/01/2024 to 09/30/2024 Year Previous Year À 01/01/2024 to 09/30/2024 07/01/2023 to 09/30/2023 01/01/2023 to 09/30/2023 3.01 Revenue from Sales and/or  
 Services 14,986,700 28,278,265 6,453,246 18,306,152 3.02 Cost of Sales and/or Services -3,981,574 -11,811,508 -3,944,519 -11,808,917 3.02.01 Cost of Sales and/or Services -2,486,071  
 -7,766,394 -2,641,363 -8,117,914 3.02.02 Construction Costs -1,495,503 -4,045,114 -1,303,156 -3,691,003 3.03 Gross Profit 11,005,126 16,466,757 2,508,727 6,497,235 3.04 Operating  
 Expenses/Income -1,151,412 -2,747,144 -802,158 -2,327,312 3.04.01 Selling Expenses -338,223 -1,036,509 -393,738 -1,284,863 3.04.01.01 Selling Expenses -198,230 -634,353 -237,074  
 -747,968 3.04.01.02 Allowance for Doubtful Accounts -139,993 -402,156 -156,664 -536,895 3.04.02 General and Administrative Expenses -649,713 -1,571,190 -419,083 -1,134,613 3.04.04 Other  
 Operating Income 17,520,419 99,141 281,931 241,341 3.04.04.01 Other Operating Income 19,329,46,729 16,610,104,218 3.04.04.02 Cofins and Pasep -1,809,473,8 -2,329 -10,977 3.04.05 Other  
 Operating Expenses -187,207 -197,780 -8,253 -22,093 3.04.06 Equity Accounting 6,211,16,344 4,635 21,016 3.05 Income before Financial Result and Taxes 9,853,714 13,719,613 1,706,569  
 4,169,923 3.06 Financial Result -521,250 -1,310,729 -428,920 -702,496 3.06.01 Financial Revenue 222,768 771,002 182,100 606,392 3.06.01.01 Financial Revenue 236,107 811,677 190,756  
 635,193 3.06.01.02 Exchange Variation Gains 41 44 338 909 3.06.01.03 Cofins and Pasep -13,380 -40,719 -8,994 -29,710 3.06.02 Financial Expenses -744,018 -2,081,731 -611,020 -1,308,888  
 3.06.02.01 Financial Expenses -683,331 -1,902,935 -561,101 -1,606,501 3.06.02.02 Exchange Variation Losses -102,224 -31,190 -49,919 297,613 3.06.02.03 Transactions with Financial  
 Instruments 41,537 133,154 0 3.07 Profit before Taxes on Income 9,332,464 12,408,884 1,277,649 3,467,427 3.08 Income Tax and Social Contribution -3,220,581 -4,264,240 -431,354  
 -1,130,177 À PAGE: 5 of 110À ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements /  
 Income Statement (R\$ thousand) À Code Description Current Quarter YTD Current Same Quarter YTD Previous À 07/01/2024 to 09/30/2024 Year Previous Year À 01/01/2024 to  
 09/30/2024 07/01/2023 to 09/30/2023 3.08.01 Current -433,782 -1,510,116 -461,143 -1,247,330 3.08.02 Deferred -2,786,799 -2,754,124 29,789 117,153 3.09 Net  
 Income from Continuing Operations 6,111,883 8,144,644 846,295 2,337,250 3.11 Profit/Loss for the Period 6,111,883 8,144,644 846,295 2,337,250 3.99 Earnings per Share (Reais/Share) À  
 À 3.99.01 Basic Earnings per Share À 3.99.01.01 Common 8,94191 11,91591 1,23816 3,41948 À PAGE: 6 of 110À ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements / Statement of Comprehensive Income (R\$ thousand) À Code Description Current Quarter YTD Current Same Quarter YTD Previous À 07/01/2024 to 09/30/2024 Year Previous Year À 01/01/2024 to  
 09/30/2024 07/01/2023 to 09/30/2023 6.01 Net Cash from Operating Activities 4,730,910 2,997,075 6.01.01 Cash from Operations 8,117,827 8,001,546 6.01.01.01 Profit before Income Tax and Social  
 Contribution 12,408,884 3,467,427 6.01.01.02 Provision and Inflation Adjustments on Provisions 651,916 331,157 6.01.01.03 Deferred COFINS-PASEP - Financial Assets 815,836 0 6.01.01.04  
 Finance Charges from Customers -363,520 -285,514 6.01.01.05 Residual Value of Property, Plant, and Equipment, Intangible Assets, and Investment Properties Written-off 5,750 7,241  
 6.01.01.06 Depreciation and Amortization 2,152,413 2,041,377 6.01.01.07 Interest on Borrowings and Financing Payable 1,165,164 960,460 6.01.01.08 Inflation Adjustment and Exchange  
 Gains (Losses) on Borrowings and Financing 400,274 -174,497 6.01.01.09 Interest and Inflation Adjustments on Liabilities 1,795 13,976 6.01.01.10 Interest and Inflation Adjustments on Assets  
 -145,367 -88,031 6.01.01.11 Allowance for Doubtful Accounts -402,156 536,895 6.01.01.12 Provision for Consent Decree (TAC) and Knowledge Retention Program (KRP) -261,362 571,275  
 6.01.01.13 Equity Accounting -16,344 -21,016 6.01.01.14 Interest and Inflation Adjustment (PPP) 392,251 366,143 6.01.01.15 Other Adjustments 14,560 17,629 6.01.01.16 Transfer to the SÁo  
 Paulo Municipal Government 187,155 185,838 6.01.01.17 Construction Margin on Intangible Assets Arising from Concession Agreements -93,038 -84,577 6.01.01.18 Pension Plan Obligations  
 146,617 155,763 6.01.01.19 Derivative Financial Instruments -133,154 0 6.01.02.01 Financial Asset Restatement (indemnities) -8,819,847 6.01.02.02 Changes in Assets and Liabilities -485,018  
 -2,465,084 6.01.02.02.01 Trade Receivables 659,383 -563,914 6.01.02.02.02 Related-Party Balances and Transactions 31,841,832 6.01.02.03 Inventories -11,874,3,639 6.01.02.04 Taxes Recoverable  
 310,921 -19,836 6.01.02.05 Other Assets -117,553 -93,738 6.01.02.06 Escrow Deposits 49,949 48,850 6.01.02.08 Trade Payables and Contractors -438,317 -409,644 6.01.02.09 Social and Labor  
 Obligations 58,616 -30,917 6.01.02.10 Pension Plan Obligations -183,194 -179,036 6.01.02.11 Taxes and Contributions Payable -401,462 -168,118 6.01.02.12 Services Payable -124,593 -152,533  
 6.01.02.13 Other Obligations -200,013 -684,069 6.01.02.14 Provisions -137,225 -224,307 6.01.02.15 Deferred Cofins/Pasep 18,503 214 6.01.03 Other -2,901,899 -2,539,387 6.01.03.01 Interest  
 Paid -1,551,550 -1,476,871 6.01.03.02 Income Tax and Social Contribution Paid -1,350,349 -1,062,516 6.02.02 Net Cash from Investing Activities -5,504,159 -1,984,331 À PAGE: 8 of 110À ITR -  
 Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements / Statement of Cash Flows (Indirect Method)  
 (R\$ thousand) À Code Description YTD Current Year YTD Previous À 01/01/2024 to 09/30/2024 01/01/2023 to 09/30/2023 6.02.01 Acquisition of Contract Assets and Intangible  
 Assets -5,882,964 -2,209,493 6.02.02 Acquisition of Property, Plant and Equipment -62,737 -88,242 6.02.03 Investments -40,234 -1,676 6.02.04 Restricted Cash 25,348 -16,262 6.02.07 Financial  
 Investments - Investment 5,206,300 6.02.08 Financial Investments - Redemption 6,415,865 331,342 6.02.09 Financial Investments -753,137 0 6.03 Net Cash from Financing Activities  
 2,328,169 -1,287,341 6.03.01 Funding 5,630,451 1,391,821 6.03.02 Amortization -1,862,689 -1,276,199 6.03.03 Payment of Interest on Capital -92,858 -813,671 6.03.04 Public-Private  
 Partnership - PPP -437,184 -502,375 6.03.05 Program Contract Commitments -35,462 -76,917 6.03.06 Derivative Financial Instruments - Paid -38,096 6.03.06.05 Increase (Decrease) in Cash and  
 Cash Equivalents 1,554,920 -274,597 6.05.01 Opening Balance of Cash and Cash Equivalents 838,338 1,867,485 6.05.02 Closing Balance of Cash and Cash Equivalents 2,393,258 1,592,888  
 À PAGE: 9 of 110À ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements / Statement of Changes  
 in Equity / 01/01/2024 to 09/30/2024 (R\$ thousand) À Code Description Paid-up Capital Reserves, Options Granted, and Treasury Shares Profit Reserves Retained  
 Earnings/Accumulated Losses Other Comprehensive Income Equity 5.01 Opening Balances 15,000,000 0 14,711,014 0 146,362 29,857,376 5.02 Previous Year Adjustments 0 0 0 0 0 0 5.03  
 Restated Opening Balances 15,000,000 0 14,711,014 0 146,362 29,857,376 5.04 Capital Transactions with Partners 0 -93,048 0 -93,048 5.05 Total Comprehensive Income 0 0 0 8,144,644  
 8,144,644 5.05.01 Net Income for the Period 0 0 0 8,144,644 8,144,644 5.06 Internal Changes in Equity 0 0 0 0 0 0 5.07 Closing Balances 15,000,000 0 14,617,966 8,144,644 146,362  
 37,908,972 À PAGE: 10 of 110À ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements / Statement of Cash Flows (Indirect Method)  
 Statement of Changes in Equity / 01/01/2023 to 09/30/2023 (R\$ thousand) À Code Description Paid-up Capital Reserves, Options Granted, and Treasury Shares Profit Reserves  
 Retained Earnings/Accumulated Losses Other Comprehensive Income Equity 5.01 Opening Balances 15,000,000 0 12,155,890 0 177,643 27,333,533 5.02 Previous Year Adjustments 0 0 0 0 0 0 0 0  
 5.03 Restated Opening Balances 15,000,000 0 12,155,890 0 177,643 27,333,533 5.04 Capital Transactions with Partners 0 -76,927 0 0 -76,927 0 0 -76,927 5.05 Total Comprehensive Income 0 0 0 0 0 0 0 0  
 0 0 0 0 0 0 5.05 Total Comprehensive Income 0 0 0 2,337,250 0 2,337,250 5.05.01 Net Income for the Period 0 0 0 2,337,250 0 2,337,250 5.06 Internal Changes in Equity 0 0 0 0 0 0 0 0  
 0 0 0 0 0 0 5.07 Closing Balances 15,000,000 0 12,078,963 2,337,250 177,643 29,857,376 5.08 À PAGE: 11 of 110À ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST  
 SAO PAULOVersion : 2A À Parent Companyâ"™s Financial Statements / Value Added Statement (R\$ thousand) À Code Description YTD Current Year YTD Previous Year À 01/01/2024 to  
 09/30/2024 01/01/2023 to 09/30/2023 7.01 Revenue 30,086,044 18,983,816 7.01.01 Goods, Products, and Services Sold 26,303,319 15,640,913 7.01.02 Other Revenue 46,729 104,218 7.01.03  
 Revenue from Construction of Own Assets 4,138,152 3,775,580 7.01.04 Allowance for/Reversal of Doubtful Accounts -402,156 -536,895 7.02.05 Inputs Acquired from Third Parties -9,090,738  
 -7,987,027 7.02.06 Costs of Goods, Products and Services Sold -7,284,875 -6,759,123 7.02.07 Materials, Electricity, Outsourced Services, and Others -1,608,063 -1,205,811 7.02.08 Other  
 -197,800 -22,093 7.03 Gross Value Added 20,995,306 10,996,789 7.04 Retentions -2,152,413 -2,041,377 7.04.01 Depreciation, Amortization, and Depletion -2,152,413 -2,041,377 7.05 Net Value  
 Added Produced 18,842,893 8,955,412 7.06 Value Added Received in Transfer 828,065 657,118 7.06.01 Equity Accounting 16,344 21,016 7.06.02 Financial Revenue 811,721 636,102 7.07 Total  
 Value Added to Distribute 19,670,958 9,612,530 7.08 Distribution

1,969,093 7.08.01.02 Benefits 478,524 531,253 7.08.01.03 Government Severance Indemnity Fund for Employees (FGTS) 163,177 136,767 7.08.02 Taxes, Fees, and Contributions 6,976,511 2,812,117 7.08.02.01 Federal 6,783,433 2,631,548 7.08.02.02 State 141,790 129,448 7.08.02.03 Municipal 51,288 51,121 7.08.03 Value Distributed to Providers of Capital 2,543,410 1,826,050 7.08.03.01 Interest 2,521,510 1,808,503 7.08.03.02 Rentals 21,900 17,547 7.08.04 Value Distributed to Shareholders 8,144,644 2,337,250 7.08.04.03 Retained Earnings/Accumulated Losses for the Period 8,144,644 2,337,250  $\Delta$  PAGE: 12 of 110 $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2 $\Delta$  A Consolidated Financial Statements / Statement of Financial Position  $\Delta$  Assets (R\$ thousand)  $\Delta$  Code Description Current Quarter Previous Year  $\Delta$   $\Delta$  09/30/2024 12/31/2023 1 Total Assets 76,134,948 61,470,957 1.01 Current Assets 8,169,783 7,783,450 1.01.01 Cash and Cash Equivalents 2,393,304 838,484 1.01.02 Financial Investments 1,275,704 2,426,752 1.01.02.03 Financial Investments Valued at Amortized Cost 1,275,704 2,426,752 1.01.03 Accounts Receivable 3,918,411 3,845,567 1.01.03.01 Trade Receivables 3,645,752 3,584,287 1.01.03.02 Other Receivables 272,659 261,280 1.01.03.02.01 Related-Party Balances 272,659 261,280 1.01.04 Inventories 98,121 86,008 1.01.06 Recoverable Taxes 183,761 494,647 1.01.06.01 Current Recoverable Taxes 183,761 494,647 1.01.08 Other Current Assets 300,482 91,992 1.01.08.03 Other 300,482 91,992 1.01.08.03.01 Restricted Cash 29,596 54,944 1.01.08.03.02 Other Assets 99,636 37,048 1.01.08.03.03 Derivative Financial Instruments 171,250 0.1.02 Noncurrent Assets 67,965,165 53,687,507 1.02.01 Long-Term Assets 25,354,470 8,991,549 1.02.01.04 Accounts Receivable 336,577 272,436 1.02.01.04.01 Trade Receivables 336,577 272,436 1.02.01.07 Deferred Taxes 0 98,076 1.02.01.07.01 Deferred Income Tax and Social Contribution 0 98,076 1.02.01.09 Receivables from Related Parties 914,056 935,272 1.02.01.09.03 Receivables from Controlling Shareholders 914,056 935,272 1.02.01.10 Other Noncurrent Assets 24,103,837 7,685,765 1.02.01.10.03 Indemnities Receivable 11,384 0 1.02.01.10.04 Escrow Deposits 135,118 130,979 1.02.01.10.05 Water and Basic Sanitation National Agency (ANA) 1,957 2,673 1.02.01.10.06 Contract Asset 6,831,603 7,393,096 1.02.01.10.07 Financial Assets 16,244,999 0 1.02.01.10.08 Financial Investments 753,137 0 1.02.01.10.20 Other Assets 125,639 159,017 1.02.02.02 Investments 270,887 208,541 1.02.02.01 Equity Interest 224,245 161,863 1.02.02.01.04 Equity Interest in Jointly-Owned Subsidiaries 193,580 130,520 1.02.02.01.05 Other Investments 30,665 31,343 1.02.02.02 Investment Properties 46,642 46,678 1.02.03 Property, Plant, and Equipment 515,973 474,559 1.02.04 Intangible Assets 41,823,835 44,012,858 1.02.04.01 Intangible Assets 41,823,835 44,012,858  $\Delta$  PAGE: 13 of 110 $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2 $\Delta$  A Consolidated Financial Statements / Statement of Financial Position  $\Delta$  Liabilities (R\$ thousand)  $\Delta$  Code Description Current Quarter Previous Year  $\Delta$   $\Delta$  09/30/2024 12/31/2023 2 Total Liabilities 76,134,948 61,470,957 2.01 Current Liabilities 7,173,571 8,407,842 2.01.01 Social and Labor Obligations 641,154 807,440 2.01.01.01 Social Obligations 31,994 65,413 2.01.01.02 Labor Obligations 609,160 742,027 2.01.02 Suppliers 268,917 456,215 2.01.02.01 Domestic Suppliers 268,784 456,215 2.01.02.02 Suppliers Abroad 133 0 2.01.03 Tax Obligations 271,113 511,972 2.01.03.01 Federal Tax Obligations 293,137 499,844 2.01.03.01.01 Income Tax and Social Contribution Payable 14,215 205,964 2.01.03.01.02 PIS-PASEP and COFINS Payable 147,822 141,703 2.01.03.01.03 INSS (Social Security Contribution) Payable 42,291 44,556 2.01.03.01.20 Other Federal Taxes 88,809 107,621 2.01.03.03 Municipal Tax Obligations -22,024 12,128 2.01.04 Borrowings and Financing 2,637,216 2,616,406 2.01.04.01 Borrowings and Financing 1,336,852 1,291,129 2.01.04.01.01 In Local Currency 1,058,642 1,041,428 2.01.04.01.02 In Foreign Currency 278,210 249,701 2.01.04.02 Debentures 1,098,686 1,206,894 2.01.04.03 Financing through Lease 201,678 118,383 2.01.05 Other Obligations 1,841,943 2,951,442 2.01.05.01 Payables to Related Parties 3,139 1,354 2.01.05.01.03 Payables to Controlling Shareholders 3,139 1,354 2.01.05.02 Other 1,838,804 2,950,088 2.01.05.02.01 Dividends and Interest on Capital Payable 744,837,391 2.01.05.02.04 Services Payable 812,990 750,732 2.01.05.02.05 Refundable Amounts 28,159 28,522 2.01.05.02.06 Program Contract Commitments 35 21,969 2.01.05.02.07 Public-Private Partnership - PPP 444,264 487,926 2.01.05.02.09 Indemnities 13,083 8,750 2.01.05.02.20 Other Obligations 539,529 814,798 2.01.06 Provisions 1,513,228 1,064,367 2.01.06.01 Tax, Social Security, Labor, and Civil Provisions 1,013,894 685,822 2.01.06.01.01 Tax Provisions 39,353 36,793 2.01.06.01.02 Pension Plan and Labor Provisions 850,396 540,427 2.01.06.01.04 Civil Provisions 124,145 108,602 2.01.06.02 Other Provisions 499,334 378,545 2.01.06.02.03 Provisions for Environmental Liabilities and Decommissioning 103,458 20,561 2.01.06.02.04 Provisions for Customers 133,828 160,883 2.01.06.02.05 Provisions for Suppliers 262,048 197,101 2.02 Noncurrent Liabilities 31,052,405 23,205,739 2.02.01 Borrowings and Financing 21,220,016 16,919,944 2.02.01.01 Borrowings and Financing 10,165,755 10,448,915 2.02.01.01.01 In Local Currency 7,564,498 7,952,725  $\Delta$  PAGE: 14 of 110 $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2 $\Delta$  A Consolidated Financial Statements / Statement of Financial Position  $\Delta$  Liabilities (R\$ thousand)  $\Delta$  Code Description Current Quarter Previous Year  $\Delta$   $\Delta$  09/30/2024 12/31/2023 2 Total Liabilities 76,134,948 61,470,957 2.01 Current Liabilities 7,173,571 8,407,842 2.01.01 Social and Labor Obligations 641,154 807,440 2.01.01.01 Social Obligations 31,994 65,413 2.01.01.02 Labor Obligations 609,160 742,027 2.01.02 Suppliers 268,917 456,215 2.01.02.01 Domestic Suppliers 268,784 456,215 2.01.02.02 Suppliers Abroad 133 0 2.01.03 Tax Obligations 271,113 511,972 2.01.03.01 Federal Tax Obligations 293,137 499,844 2.01.03.01.01 Income Tax and Social Contribution Payable 14,215 205,964 2.01.03.01.02 PIS-PASEP and COFINS Payable 147,822 141,703 2.01.03.01.03 INSS (Social Security Contribution) Payable 42,291 44,556 2.01.03.01.20 Other Federal Taxes 88,809 107,621 2.01.03.03 Municipal Tax Obligations -22,024 12,128 2.01.04 Borrowings and Financing 2,637,216 2,616,406 2.01.04.01 Borrowings and Financing 1,336,852 1,291,129 2.01.04.01.01 In Local Currency 1,058,642 1,041,428 2.01.04.01.02 In Foreign Currency 278,210 249,701 2.01.04.02 Debentures 1,098,686 1,206,894 2.01.04.03 Financing through Lease 201,678 118,383 2.01.05 Other Obligations 1,841,943 2,951,442 2.01.05.01 Payables to Related Parties 3,139 1,354 2.01.05.01.03 Payables to Controlling Shareholders 3,139 1,354 2.01.05.02 Other 1,838,804 2,950,088 2.01.05.02.01 Dividends and Interest on Capital Payable 744,837,391 2.01.05.02.04 Services Payable 812,990 750,732 2.01.05.02.05 Refundable Amounts 28,159 28,522 2.01.05.02.06 Program Contract Commitments 35 21,969 2.01.05.02.07 Public-Private Partnership - 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Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2 $\Delta$  A Consolidated Financial Statements / Statement of Financial Position  $\Delta$  Liabilities (R\$ thousand)  $\Delta$  Code Description Current Quarter Previous Year  $\Delta$   $\Delta$  09/30/2024 12/31/2023 2 Total Liabilities 76,134,948 61,470,957 2.01 Current Liabilities 7,173,571 8,407,842 2.01.01 Social and Labor Obligations 641,154 807,440 2.01.01.01 Social Obligations 31,994 65,413 2.01.01.02 Labor Obligations 609,160 742,027 2.01.02 Suppliers 268,917 456,215 2.01.02.01 Domestic Suppliers 268,784 456,215 2.01.02.02 Suppliers Abroad 133 0 2.01.03 Tax Obligations 271,113 511,972 2.01.03.01 Federal Tax Obligations 293,137 499,844 2.01.03.01.01 Income Tax and Social Contribution Payable 14,215 205,964 2.01.03.01.02 PIS-PASEP and COFINS Payable 147,822 141,703 2.01.03.01.03 INSS (Social Security Contribution) Payable 42,291 44,556 2.01.03.01.20 Other Obligations 539,529 814,798 2.01.06 Provisions 1,513,228 1,064,367 2.01.06.01 Tax, Social Security, Labor, and Civil Provisions 1,013,894 685,822 2.01.06.01.01 Tax Provisions 39,353 36,793 2.01.06.01.02 Pension Plan and Labor Provisions 850,396 540,427 2.01.06.01.04 Civil Provisions 124,145 108,602 2.01.06.02 Other Provisions 499,334 378,545 2.01.06.02.03 Provisions for Environmental Liabilities and Decommissioning 103,458 20,561 2.01.06.02.04 Provisions for Customers 133,828 160,883 2.01.06.02.05 Provisions for Suppliers 262,048 197,101 2.02 Noncurrent Liabilities 31,052,405 23,205,739 2.02.01 Borrowings and Financing 21,220,016 16,919,944 2.02.01.01 Borrowings and Financing 10,165,755 10,448,915 2.02.01.01.01 In Local Currency 7,564,498 7,952,725  $\Delta$  PAGE: 14 of 110 $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2 $\Delta$  A Consolidated Financial Statements / Statement of Financial Position  $\Delta$  Liabilities (R\$ thousand)  $\Delta$  Code Description Current Quarter Previous Year  $\Delta$   $\Delta$  09/30/2024 12/31/2023 2 Total Liabilities 76,134,948 61,470,957 2.01 Current Liabilities 7,173,571 8,407,842 2.01.01 Social and Labor Obligations 641,154 807,440 2.01.01.01 Social Obligations 31,994 65,413 2.01.01.02 Labor Obligations 609,160 742,027 2.01.02 Suppliers 268,917 456,215 2.01.02.01 Domestic Suppliers 268,784 456,215 2.01.02.02 Suppliers Abroad 133 0 2.01.03 Tax Obligations 271,113 511,972 2.01.03.01 Federal Tax Obligations 293,137 499,844 2.01.03.01.01 Income Tax and Social Contribution Payable 14,215 205,964 2.01.03.01.02 PIS-PASEP and COFINS Payable 147,822 141,703 2.01.03.01.03 INSS (Social Security Contribution) Payable 42,291 44,556 2.01.03.01.20 Other Obligations 539,529 814,798 2.01.06 Provisions 1,513,228 1,064,367 2.01.06.01 Tax, Social Security, Labor, and Civil Provisions 1,013,894 685,822 2.01.06.01.01 Tax Provisions 39,353 36,793 2.01.06.01.02 Pension Plan and Labor Provisions 850,396 540,427 2.01.06.01.04 Civil Provisions 124,145 108,602 2.01.06.02 Other Provisions 499,334 378,545 2.01.06.02.03 Provisions for Environmental Liabilities and Decommissioning 103,458 20,561 2.01.06.02.04 Provisions for Customers 133,828 160,883 2.01.06.02.05 Provisions for Suppliers 262,048 197,101 2.02 Noncurrent Liabilities 31,052,405 23,205,739 2.02.01 Borrowings and Financing 21,220,016 16,919,944 2.02.01.01 Borrowings and Financing 10,165,755 10,448,915 2.02.01.01.01 In Local Currency 7,564,498 7,952,725  $\Delta$  PAGE: 14 of 110 $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2 $\Delta$  A Consolidated Financial Statements / Statement of Financial Position  $\Delta$  Liabilities (R\$ thousand)  $\Delta$  Code Description Current Quarter Previous Year  $\Delta$   $\Delta$  09/30/2024 12/31/2023 2 Total Liabilities 76,134,948 61,470,957 2.01 Current Liabilities 7,173,571 8,407,842 2.01.01 Social and Labor Obligations 641,154 807,440 2.01.01.01 Social Obligations 31,994 65,413 2.01.01.02 Labor Obligations 609,160 742,027 2.01.02 Suppliers 268,917 456,215 2.01.02.01 Domestic Suppliers 268,784 456,215 2.01.02.02 Suppliers Abroad 133 0 2.01.03 Tax Obligations 271,113 511,972 2.01.03.01 Federal Tax Obligations 293,137 499,844 2.01.03.01.01 Income Tax and Social Contribution Payable 14,215 205,964 2.01.03.01.02 PIS-PASEP and COFINS Payable 147,822 141,703 2.01.03.01.03 INSS (Social Security Contribution) Payable 42,291 44,556 2.01.03.01.20 Other Obligations 539,529 814,798 2.01.06 Provisions 1,513,228 1,064,367 2.01.06.01 Tax, Social Security, Labor, and Civil Provisions 1,013,894 685,822 2.01.06.01.01 Tax Provisions 39,353 36,793 2.01.06.01.02 Pension Plan and Labor Provisions 850,396 540,427 2.01.06.01.04 Civil Provisions 124,145 108,602 2.01.06.02 Other Provisions 499,334 378,545 2.01.06.02.03 Provisions for Environmental Liabilities and Decommissioning 103,458 20,561 2.01.06.02.04 Provisions for Customers 133,828 160,883 2.01.06.02.05 Provisions for Suppliers 262,048 197,101 2.02 Noncurrent Liabilities 31,052,405 23,205,739 2.02.01 Borrowings and Financing 21,220,016 16,919,944 2.02.01.01 Borrowings and Financing 10,165,755 10,448,915 2.02.01.01.01 In Local Currency 7,564,498 7,952,725  $\Delta$  PAGE: 14 of 110 $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2 $\Delta$  A Consolidated Financial Statements / Statement of Financial Position  $\Delta$  Liabilities (R\$ thousand)  $\Delta$  Code Description Current Quarter Previous Year  $\Delta$   $\Delta$  09/30/2024 12/31/2023 2 Total Liabilities 76,134,948 61,470,957 2.01 Current Liabilities 7,173,571 8,407,842 2.01.01 Social and Labor Obligations 641,154 807,440 2.01.01.01 Social Obligations 31,994 65,413 2.01.01.02 Labor Obligations 609,160 742,027 2.01.02 Suppliers 268,917 456,215 2.01.02.01 Domestic Suppliers 268,784 456,215 2.01.02.02 Suppliers Abroad 133 0 2.01.03 Tax Obligations 271,113 511,972 2.01.03.01 Federal Tax Obligations 293,137 499,844 2.01.03.01.01 Income Tax and Social Contribution Payable 14,215 205,964 2.01.03.01.02 PIS-PASEP and COFINS Payable 147,822 141,703 2.01.03.01.03 INSS (Social Security Contribution) Payable 42,291 44,556 2.01.03.01.20



municipalities following the start of operations of URAE-1, in July 2024, the presentation of this table was changed for 2023 to maintain information comparability. This change was exclusively made for the operations Note. (\*\*\*) Considers Sanitation Revenue, FAUSP (Support Fund for the Universalization of Sanitation in the SÃ£o Paulo State), and the financial asset adjustment. See Note 27. (\*\*\*\*) Refers to the municipalities of MiguelÃ³polis and Quintana, maturing in 2027, and the municipality of Nova Guataporanga, maturing in 2040. (\*\*\*\*\*) The Municipality of Igarapava held a bidding process for the concession of the Water Supply and Sewage Services System, and SABESP provided services in that municipality until May 31, 2024. A The Company's shares have been listed on the Novo Mercado segment of B3 under ticker SBS3 since April 2002 and on the New York Stock Exchange (NYSE) as Level III American Depository Receipts (Ã¢œADRsÃ¢), under ticker SBS, since May 2002. A Since 2008, the Company has been setting up partnerships with other companies, which resulted in the following companies: Sesamm, Aguas de Andradina, Sanequa Mairinque, Aquapolo Ambiental, Aguas de Castilho, Attend Ambiental, Paulista Geradora de Energia, Cantareira SP Energia, Barueri Energia RenovÃ¡vel (previously Foxx URE-BA Ambiental), and Infranext SoluÃ§Ãµes em PavimentaÃ§Ã£o. Although SABESP has no majority interest in the capital stock of these companies, the shareholders' agreements provide for the power of veto and casting votes on certain issues jointly with associates, indicating the shared control in the management of these investees, except for Sanequa Mairinque, which, as of August 2020, no longer has a shared control. A A PAGE: 33 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A Management expects that the funds raised with the improved water security from the works carried out, the generation of operational cash, and credit lines available for investments, will be sufficient to meet the Company's commitments and not compromise the necessary investments. A A Approvals A The quarterly information was approved by the Board of Directors on November 11, 2024. A PAGE: 34 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A Basis of preparation and presentation of the quarterly information A Presentation of the Quarterly Information A The quarterly information as of September 30, 2024, was prepared based on the provisions of CPC 21 (R1) a" Interim Financial Information and the international standard IAS 34 a" Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), applicable to the preparation of the Quarterly Information Form a" ITR, and is fairly presented consistent with the rules issued by the Brazilian Securities and Exchange Commission (CVM). Accordingly, this Quarterly Information takes into consideration the Official Letter CVM/SNC/SEP 003 of April 28, 2011, which allows the entities to present selected notes to the financial statements in cases of redundant information already disclosed in the Annual Financial Statements. Therefore, the quarterly information as of September 30, 2024, does not include all the notes and reporting required by the standards for the annual financial statements, and accordingly, shall be read jointly with the Annual Financial Statements as of December 31, 2023, prepared under the International Financial Reporting Standards a" IFRS, issued by the International Accounting Standards Board a" IASB, and according to the accounting practices adopted in Brazil, which observe the pronouncements issued by the Brazilian Accounting Pronouncements Committee - CPC. Therefore, in this quarterly information, the notes below were either not presented or are not as detailed as and/or have the same references as those in the annual financial statements (according to numerical references): A i. Summary of material information on accounting policies (Note 3); ii. Changes in accounting practices and disclosures (Note 4); iii. Risk management a" Financial instruments (Note 5.4); iv. Key accounting estimates and judgments (Note 6); v. Related-party balances and transactions (Note 11); vi. Investments (Note 12); vii. Intangible assets (Note 15); viii. Borrowings and financing (Note 17); ix. Deferred taxes and contributions (Note 19); x. Provisions (Note 20); xi. Pension plan obligations (Note 22); xii. Equity (Note 24); xiii. Insurance (Note 27); A All material information related to the quarterly information, and this information alone, is being disclosed and corresponds to the information used by the Company's Management in its administration. A The amounts disclosed in the Notes to the quarterly information are in thousands of Brazilian reais, unless otherwise stated. A A PAGE: 35 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A A Summary of material information on accounting policies A The significant accounting policy information used in the preparation of the quarterly information as of September 30, 2024, are consistent with those used to prepare the Annual Financial Statements for the year ended December 31, 2023, disclosed in Note 3 of such financial statements, except for Notes 4.1 (d), 15, and 16. A A 4.Risk management A Financial risk factors A The Company's activities are affected by the Brazilian economic scenario, making it exposed to market risk (exchange rate and interest rate), credit risk, and liquidity risk. Financial risk management is focused on the unpredictability of financial markets and seeks to minimize potential adverse effects on financial performance. A A (a)Market risk A Foreign currency risk A Foreign currency exposure implies market risks associated with currency fluctuations, since the Company has foreign currency-denominated liabilities, arising from long-term funding, in development institutions, at more attractive interest rates, in U.S. dollars and Yen. A The management of currency exposure considers several current and projected economic factors, besides market conditions. A This risk arises from the possibility that the Company may incur losses due to exchange rate fluctuations that would impact liability balances of foreign currency-denominated borrowings and financing and related financial expenses. The Company contracted hedge transactions in the second quarter of 2024 to protect itself against such risk, according to Note 4.1 (d). A Part of the financial debt, totaling R\$ 2,922,613 as of September 30, 2024 (R\$ 2,785,853 as of December 31, 2023), is indexed to the U.S. dollar and Yen. The exposure to exchange risk is as follows: A A Parent Company and Consolidated A September 30, 2024 December 31, 2023 A Foreign currency (in thousands) R\$ Foreign currency (in thousands) R\$ A A A A Borrowings and financing a" US\$ 273,890 1,492,180 280,188 1,356,474 Borrowings and financing a" Yen 36,931,929 1,404,521 41,078,385 1,405,702 A PAGE: 36 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A A A Parent Company and Consolidated A September 30, 2024 December 31, 2023 A Foreign currency (in thousands) R\$ Foreign currency (in thousands) R\$ Foreign currency (in thousands) R\$ A A A A Interest and charges from borrowings and financing a" US\$ 22,952 A 15,510 Interest and charges from borrowings and financing a" Yen A 2,960 A 8,167 Total exposure A 2,922,613 A 2,785,853 Borrowing cost a" US\$ A (40,858) A (37,520) Borrowing cost a" Yen A (2,288) A (2,442) Total foreign currency-denominated borrowings (Note 17) A 2,879,467 A 2,745,891 A The 4.9% increase in the balance of the foreign currency-denominated debt from September 30, 2024, compared to December 31, 2023, was mainly impacted by the appreciation of the Yen against the Brazilian real and amortizations in the period. The table below shows the prices and exchange variations in the period: A A September 30, 2024 December 31, 2023 Var. US\$ R\$ 5.4481 R\$ 4,8413 12.5% Yen R\$ 0.03803 R\$ 0.03422 11.1% A Borrowings and financing increased by R\$A 312,385 from January to September 2024 (a decrease of R\$A 297,518 from January to September 2023), due to exchange rate changes. See Note 17 (ii). As of September 30, 2024, if the Brazilian real had depreciated or appreciated by 10 percentage points, in addition to the impacts already mentioned above, against the US dollar and Yen with all other variables held constant, the effects on the result before funding costs and taxes on the nine-month period ended September 30, 2024 would have been R\$ 292,261 (R\$ 252,194 for the nine-month period ended September 30, 2023), lower or higher. A The probable scenario below presents the effect on the income statements for the next 12 months, considering the projected rates of the U.S. dollar and the Yen. A The Company understands that the scenario presented is reasonable, given the instability of the Brazilian real against the U.S. dollar and the Yen. A A Parent Company and Consolidated A Probable scenario A (\*) Net currency exposure as of September 30, 2024 in US\$ - Liabilities 273,890 A A US\$ rate as of September 30, 2024 5.4481 A PAGE: 37 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A A A Parent Company and Consolidated A Probable scenario Exchange rate estimated according to the scenario 5.3500 Difference between the rates 0.0981 A A Effect on net financial result R\$ - (gain) 26,869 A A Net currency exposure as of September 30, 2024 in Yen - Liabilities 36,931,929 A A Yen rate as of September 30, 2024 0.03803 Exchange rate estimated according to the scenario 0.03966 Difference between the rates (0.00163) A A Effect on the net financial result R\$ - (loss) (60,199) A A Total effect on the net financial result in R\$ - (loss) (33,330) A A (\*) For the probable scenario in U.S. dollars and Yen, the exchange rates estimated for September 30, 2025 were used, according to the BACEN-Focus report and B3a"t's Benchmark Rate report, of September 30, 2024, respectively. A Interest rate risk A This risk arises from the possibility that the Company could incur losses due to fluctuations in interest rates, increasing the financial expenses related to borrowings and financing. A The Company has not entered into any derivative contract to hedge against this risk, except for SOFR - Secured Overnight Financing Rate; however, it continually monitors market interest rates, to evaluate the possible need to replace its debt. A The table below provides the borrowings and financing subject to different inflation adjustment indices: A A Parent Company and Consolidated A September 30, 2024 December 31, 2023 CDI (i) 14,415,635 9,966,111 TR (ii) 1,694,878 1,684,711 IPCA (iii) 2,961,102 3,038,378 TJLP (iv) 1,136,586 1,365,806 A PAGE: 38 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A A A Parent Company and Consolidated A September 30, 2024 December 31, 2023 SOFR (v) 1,492,182 1,356,473 Interest and charges 402,768 392,906 Total 22,103,151 17,804,385 A (i) CDI - (Certificado de DepÃ¡sito InterbancÃ¡rio), an interbank deposit certificate (ii) TR a" Interest Benchmark Rate (iii) IPCA - (Ãndice Nacional de PreÃ§os ao Consumidor Amplo), a consumer price index (iv) TJLP - (Taxa de Juros a Longo Prazo), a long-term interest rate index (v) SOFR - Secured Overnight Financing Rate A Another risk to which the Company is exposed is the mismatch of inflation adjustment indices of its debts with those of its service revenues. Tariff adjustments of services provided do not necessarily follow the increases in the inflation indexes to adjust borrowings, financing, and interest rates affecting indebtedness. A As of September 30, 2024, if interest rates on borrowings and financing had been 1 percentage point higher or lower with all other variables held constant, the effects on profit before taxes for the nine-month period ended September 30, 2024 would have been R\$ 221,032 (R\$ 172,694) for the nine-month period ended September 30, 2023, lower or higher, mainly as a result of lower or higher interest expense on floating rate borrowings and financing. A (b)Credit risk A Credit risk is related to cash and cash equivalents, financial investments, as well as credit exposures of customers, including accounts receivable, restricted cash, and accounts receivable from related parties. Credit risk exposure to customers is mitigated by sales to a dispersed base. A The maximum exposure to credit risk as of September 30, 2024 is the carrying amount of instruments classified as cash and cash equivalents, financial investments, restricted cash, trade receivables, and accounts receivable from related parties on the balance sheet date. See Notes 6, 7, 8, 9, and 10. A Regarding the financial assets held with financial institutions, the credit quality was assessed by reference to external credit ratings (if available) or historical information about the banka"t's default rates. For the credit quality of the banks, such as deposits and financial investments, the Company assesses the rating published by three main international agencies (Fitch, Moody's and S&P), as follows: Banks Fitch Moody's Standard Poor's Banco do Brasil S/A AAA(br) AAA(br) - Banco Santander Brasil S/A - AAA(br) brAAA Brazilian Federal Savings Bank AAA(br) AAA(br) Banco Bradesco S/A AAA(br) AAA(br) brAA Banco ItaÃº Unibanco S/A AAA(br) AAA(br) - Banco BV - AA+ brAA Banco BTG Pactual S/A AAA(br) AAA(br) brAAA A PAGE: 39 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A A A The rating assessment disclosed by Fitch for deposit transactions and financial investments in local currency is as follows: A A Parent Company A September 30, 2024 December 31, 2023 Cash and cash equivalents and financial investments A A AAA(br) A 2,501,234 2,939,713 Others (\*) 1,161,055 324,546 3,662,289 3,264,259 A A Consolidated A September 30, 2024 December 31, 2023 Cash and cash equivalents and financial investments A A AAA(br) A 2,507,931 2,940,690 Others (\*) 1,161,077 324,546 3,669,008 3,265,236 A (\*) As of September 30, 2024, this category includes R\$ 291 referring to Banco BV (R\$ 322,241 as of December 31, 2023), and R\$ 1,158,019 referring to Banco Santander (R\$ 1,680 as of December 31, 2023), current accounts, and financial investments, which are not rated by Fitch. A (c)Liquidity risk A Liquidity is primarily reliant upon cash provided by operating activities and borrowings and financing obtained in the local and international capital markets, as well as the payment of debts. The management of this risk considers the assessment of its liquidity requirements to ensure it has sufficient cash to meet its operating and capital expenditure requirements. A The funds held are invested in interest-bearing current accounts, time deposits, and securities, with instruments with appropriate maturity or liquidity sufficient to provide margin as determined by the projections mentioned above. A The table below shows the financial liabilities, by maturity, including the installments of principal and future interest. For agreements with floating interest rates, the interest rates used correspond to the base date of September 30, 2024. A A PAGE: 40 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A A A Parent Company A 2024 2025 2026 2027 2028 2029 onwards Total As of September 30, 2024 A A A A A A A A A A Liabilities A A A A A A A A Borrowings and financing 939,998 4,625,417 6,622,157 3,901,943 2,991,927 15,858,314 34,939,756 Trade payables and contractors 268,374 - - - 268,374 Services payable 811,788 - - - 811,788 Public-Private Partnership - PPP 108,315 448,391 463,949 479,483 495,497 6,198,583 8,194,218 Program Contract Commitments 35 - - - 35 Total 2,128,510 5,073,808 7,086,106 4,381,426 3,487,424 22,056,897 44,214,171 A A Consolidated A 2024 2025 2026 2027 2028 2029 onwards Total As of September 30, 2024 A A A A A A A A A A Liabilities A A A A A A A A Borrowings and financing 939,998 4,625,417 6,622,157 3,901,943 2,991,927 15,858,314 34,939,756 Trade payables and contractors 268,917 - - - 268,917 Services payable 812,990 - - - 812,990 Public-Private Partnership - PPP 108,315 448,391 463,949 479,483 495,497 6,198,583 8,194,218 Program Contract Commitments 35 - - - 35 Total 2,130,255 5,073,808 7,086,106 4,381,426 3,487,424 22,056,897 44,215,916 A Cross default A The Company has borrowings and financing agreements including cross-default clauses, i.e., the early maturity of any debt may imply the early maturity of these agreements. The indicators are continuously monitored to avoid the execution of these clauses, and the most restrictive ones are shown in Note 17 (c). A (d)Derivative financial instruments A Under the Risk Management Policy and the Derivatives Transactions Program, which aim to manage financial risks and mitigate exposure to market variables that impact assets, liabilities, and/or cash flows, thus reducing the effects of undesirable fluctuations of these variables on the Company's operations. Criteria and guidelines for financial risk management were established to mitigate imbalances between assets and liabilities that have some sort of indexation exclusively to protect the Company's indexed assets and liabilities that present some mismatch, without characterizing financial leverage. The Company uses risk ratings disclosed by Standard Poor's (S&P), or Fitch to support and complement the analysis and judgment of banking risk. A PAGE: 41 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A Five financial institutions were contracted to carry out hedge operations, with no speculative nature, through swap transactions of debt variations in US\$ + 6.23% and Yen + 1.44% interest per year for a percentage of CDI+ 0.13% p.a. The total value of the hedged debt was 98.0%. The Company did not apply the a"chedge accounting" policy for these contracts, measuring them at fair value through profit or loss, presenting the effects of this derivative financial instrument in the financial result. The debts corresponding to these financings are shown in Note 17. As of September 30, 2024, the Company had swap contracts (US\$ and Yen + interest x CDI), as shown below: A Transaction Financing Notional Value Yen/US\$ Fair Value of the Long Position (R\$) Fair Value of the Short Position (R\$) Gain/(Loss) with Derivatives - Swap (R\$) / Amount Received Gain/(Loss) with Derivatives - Swap (R\$) 1 JICA 15 CONS 3,927,290,000 149,280,834 133,627,597 15,653,237 (3,123,245) 12,529,992 2 JICA 15 WORK 1,834,860,000 69,896,782 62,572,321 73,324,461 (1,453,947) 8,787,514 3 A JICA 17 WORK 2,675,889,000 101,921,056 92,797,026 9,124,030 (152,032) 8,971,998 4 A JICA 17 CONS 644,115,000 24,349,380 22,166,362 2,183,017 (37,284) 2,145,733 5 JICA 18 WORK 1,781,080,000 67,848,097 60,825,639 7,022,459 (1,402,572) 5,619,887 6 JICA 18 CONS 3,399,720,000 129,227,288 115,912,544 13,314,744 (2,779,473) 10,535,271 7 JICA 19 WORK 20,139,925,000 765,303,997 697,199,734 68,104,263 (19,703,252) 48,401,011 8 JICA 19 CONS 2,529,050,000 95,597,620 87,086,478 8,511,142 (2,499,982) 6,011,160 Subtotal A 36,931,929,000 1,403,425,054 1,272,187,701 131,237,353 (31,151,787) 100,085,566 9 IDB 1212,10,278,089 56,610,628 54,161,895 4,248,733 1,253,838 3,702,571 10 IDB 4623 152,186,603 849,526 346 829,285,952 20,240,412 (2,057,858) 18,182,554 11 IBRD 7662-BR 57,848,059 315,272,432 305,210,671 10,061,761 (3,218,037) 6,843,724 12 IBRD 8916 52,900,370 293,869,430 286,607,640 7,261,791 (2,922,278) 4,339,513 Subtotal A 273,213,121 1,515,278,854 1,475,266,158 40,012,697 (6,944,335) 33,068,362 Total 2,918,703,908 2,747,453,859 171,250,050 (38,096,122) 133,153,928 A A A A A Operations started in mid-April 2024 and will be effective until December 12, 2024. A (e)Sensitivity analysis on interest rate risk A The table below shows the sensitivity analysis of the financial instruments, prepared under CPC 40 (R1). To evidence the balances of main financial assets and liabilities, calculated at a rate projected for the twelve-month period after September 30, 2024, or until the final settlement of each contract, whichever occurs first, considering a probable scenario. A The purpose of the sensitivity analysis is to measure the impact of changes in the market on the financial instruments, considering constant all other variables. At the time of settlement, the amounts may be different from those presented, due to the estimates used in the measurement. A A PAGE: 42 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A A Parent Company and Consolidated September 30, 2024 2024 Indicators Exposure Probable scenario A A A Assets A A CDI 3,648,531 12.18%(\*\*) Financial income A 444,391 A A A Liabilities A A CDI (14,415,635) 12.18%(\*\*) Interest to be incurred A (1,755,824) CDI net exposure (10,767,104) (1,311,433) A Assets A A IPCA 16,944,999 3.7800%(\*) Operating income A 640,521 A Liabilities A A IPCA (2,961,102) 3.7800%(\*) Interest to be incurred A (111,930) IPCA net exposure 13,983,897 528,591 A Liabilities A A TR A (1,694,878) 0.0146%(\*\*) Expenses to be incurred A (247) A TJLP (1,136,586) 7.4800%(\*) Interest to be incurred A (85,017) A A SOFR (\*\*) (1,492,182) 3.9151%(\*\*) Interest to be incurred A (58,420) A A A Total expenses to be incurred, net A (926,526) A A A A A Source: BACEN and LCA as of September 30, 2024 (\*\*) A A A Source: B3 as of September 30, 2024 (\*\*) A A A Source: Bloomberg A A PAGE: 43 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A A











administrative expenses (3,474,007) (1,495,503) (4,969,510) Income from operations before other operating expenses, net and equity accounting 9,982,793 34,397 10,017,190 Other operating income (expenses), net  $\Delta$  (169,687) Equity accounting  $\Delta$  6,211 Financial result, net  $\Delta$  (521,250) Income from operations before taxes  $\Delta$  9,332,464 Depreciation and amortization (591,655)  $\Delta$  (591,655)  $\Delta$   $\Delta$  PAGE: 95 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A  $\Delta$  Parent Company  $\Delta$  January to September 2024  $\Delta$  Sanitation (i) Reconciliation to the income statement (ii) Balance according to the financial statements Gross operating revenue 26,303,320 4,138,152 30,441,472 Gross sales deductions (2,163,207) - (2,163,207) Net operating revenue 24,140,113 4,138,152 28,278,265 Costs, selling, general, and administrative expenses (10,374,093) (4,045,114) (14,419,207) Income from operations before other operating expenses, net and equity accounting 13,766,020 93,038 13,859,058 Other operating income (expenses), net  $\Delta$  (155,789) Equity accounting  $\Delta$  16,344 Financial result, net  $\Delta$  (1,310,729) Income from operations before taxes  $\Delta$  12,408,884 Depreciation and amortization (2,152,413)  $\Delta$  (2,152,413)  $\Delta$   $\Delta$  Parent Company  $\Delta$  July to September 2023  $\Delta$  Sanitation (i) Reconciliation to the income statement (ii) Balance according to the financial statements Gross operating revenue 5,539,361 1,332,813 6,872,174 Gross sales deductions (418,928) - (418,928) Net operating revenue 5,120,433 1,332,813 6,453,246 Costs, selling, general, and administrative expenses (3,454,184) (1,303,156) (4,757,340) Income from operations before other operating expenses, net and equity accounting 1,666,249 29,657 1,695,906 Other operating income (expenses), net  $\Delta$   $\Delta$  6,028 Equity accounting  $\Delta$  A 4,635 Financial result, net  $\Delta$  A (428,920) Income from operations before taxes  $\Delta$  A 1,277,649 Depreciation and amortization (713,461)  $\Delta$  A  $\Delta$  A  $\Delta$  PAGE: 96 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A  $\Delta$  Parent Company  $\Delta$  January to September 2023  $\Delta$  Sanitation (i) Reconciliation to the income statement (ii) Balance according to the financial statements Gross operating revenue 15,640,913 3,775,580 19,416,493 Gross sales deductions (1,110,341) - (1,110,341) Net operating revenue 14,530,572 3,775,580 18,306,152 Costs, selling, general, and administrative expenses (10,537,390) (3,691,003) (14,228,393) Income from operations before other operating expenses, net and equity accounting 3,993,182 84,457 4,077,759 Other operating income (expenses), net  $\Delta$   $\Delta$  71,148 Equity accounting  $\Delta$  A 21,016 Financial result, net  $\Delta$   $\Delta$  (702,496) Income from operations before taxes  $\Delta$  A 3,467,427 Depreciation and amortization (2,041,377) - (2,041,377)  $\Delta$  A  $\Delta$  Consolidated  $\Delta$  July to September 2024  $\Delta$  Sanitation (i) Reconciliation to the income statement (ii) Balance according to the financial statements Gross operating revenue 14,734,835 1,531,417 16,266,252 Gross sales deductions (1,269,410) - (1,269,410) Net operating revenue 13,465,425 1,531,417 14,996,842 Costs, selling, general, and administrative expenses (3,480,762) (1,496,986) (4,977,748) Income from operations before other operating expenses, net and equity accounting 9,984,663 34,431 10,019,094 Other operating income (expenses), net  $\Delta$   $\Delta$  (169,689) Equity accounting  $\Delta$  A 8,794 Financial result, net  $\Delta$   $\Delta$  (524,537) Income from operations before taxes  $\Delta$  A 9,333,666 Depreciation and amortization (592,888)  $\Delta$  (592,888)  $\Delta$  PAGE: 97 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A  $\Delta$  A  $\Delta$  Consolidated  $\Delta$  January to September 2024  $\Delta$  Sanitation (i) Reconciliation to the income statement (ii) Balance according to the financial statements Gross operating revenue 26,328,885 4,142,042 30,470,927 Gross sales deductions (2,164,345) - (2,164,345) Net operating revenue 24,164,540 4,142,042 28,306,582 Costs, selling, general, and administrative expenses (10,390,609) (4,048,917) (14,439,526) Income from operations before other operating expenses, net and equity accounting 13,773,931 93,125 13,867,056 Other operating income (expenses), net  $\Delta$   $\Delta$  (155,791) Equity accounting  $\Delta$  A 25,601 Financial result, net  $\Delta$   $\Delta$  (1,324,674) Income from operations before taxes  $\Delta$  A 12,412,192 Depreciation and amortization (2,156,113)  $\Delta$  (2,156,113)  $\Delta$   $\Delta$  (i) See Note 32 for further information about non-cash items, other than depreciation and amortization that impact segment results, and for additional information on long-lived assets. (ii) Construction revenue and related costs are not reported to the CODM. Revenue from construction is recognized under ICPIC 01 (R1) / IFRIC 12 (Concession Agreements) and CPC 47/IFRS 15 (Revenue from Contracts with Customers), as all performance obligations are met over time. See Note 14 (c) for further information. 27Operating revenue  $\Delta$  Reconciliation from gross operating revenue to net operating revenue:  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2024 July to September 2023 January to September 2023  $\Delta$  A  $\Delta$  A  $\Delta$  Revenue from sanitation services (i) 6,062,823 17,640,340 5,539,361 15,640,913 Construction revenue 1,529,900 4,138,152 1,332,813 3,775,580  $\Delta$  Water/Sewage Contra Account (FAUSP) (a) (156,867) (156,867)  $\Delta$  A Financial asset (indemnity) (ii) 8,819,847 8,819,847  $\Delta$  - Taxes on sales (1,248,685) (2,089,254) (397,781) (1,046,901) Regulation, Control, and Oversight Fee (TRCF) (iii) (20,318) (73,953) (21,147) (63,440) Net revenue 14,986,700 28,278,265 6,453,246 18,306,152  $\Delta$  (i) Includes R\$ 29,993 and R\$ 87,635  $\Delta$  referring to the TRCF charged from customers from July to September and January to September 2024 (R\$ 27,514 and R\$ 77,268 from July to September and January to September 2023), referring to the municipalities regulated by ARSESP.  $\Delta$  PAGE: 98 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A  $\Delta$  A  $\Delta$  Consolidated  $\Delta$  January to September 2024  $\Delta$  Sanitation (i) Reconciliation to the income statement (ii) Balance according to the financial statements Gross operating revenue 26,328,885 4,142,042 30,470,927 Gross sales deductions (2,164,345) - (2,164,345) Net operating revenue 24,164,540 4,142,042 28,306,582 Costs, selling, general, and administrative expenses (10,390,609) (4,048,917) (14,439,526) Income from operations before other operating expenses, net and equity accounting 13,773,931 93,125 13,867,056 Other operating income (expenses), net  $\Delta$   $\Delta$  (155,791) Equity accounting  $\Delta$  A 25,601 Financial result, net  $\Delta$   $\Delta$  (1,324,674) Income from operations before taxes  $\Delta$  A 12,412,192 Depreciation and amortization (2,156,113)  $\Delta$  (2,156,113)  $\Delta$   $\Delta$  (i) See Note 32 for further information about non-cash items, other than depreciation and amortization that impact segment results, and for additional information on long-lived assets. (ii) Construction revenue and related costs are not reported to the CODM. Revenue from construction is recognized under ICPIC 01 (R1) / IFRIC 12 (Concession Agreements) and CPC 47/IFRS 15 (Revenue from Contracts with Customers), as all performance obligations are met over time. See Note 14 (c) for further information. 27Operating revenue  $\Delta$  Reconciliation from gross operating revenue to net operating revenue:  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2024 July to September 2023 January to September 2023  $\Delta$  A  $\Delta$  A  $\Delta$  Revenue from sanitation services (i) 6,062,823 17,640,340 5,539,361 15,640,913 Construction revenue 1,529,900 4,138,152 1,332,813 3,775,580  $\Delta$  Water/Sewage Contra Account (FAUSP) (a) (156,867) (156,867)  $\Delta$  A Financial asset (indemnity) (ii) 8,819,847 8,819,847  $\Delta$  - Taxes on sales (1,249,070) (2,090,329) (397,781) (1,046,901) Regulation, Control, and Oversight Fee (TRCF) (iii) (20,340) (74,016) (21,147) (63,440) Net revenue 14,996,842 28,306,582 6,453,246 18,306,152  $\Delta$  (i) Includes R\$ 29,993 and R\$ 87,635  $\Delta$  referring to the TRCF charged from customers from July to September and January to September 2024 (R\$ 27,514 and R\$ 77,268 from July to September and January to September 2023), referring to the municipalities regulated by ARSESP.  $\Delta$  (ii) See Note 15. (iii) Amount referring to the performance of the regulatory, control, and oversight activity paid to ARSESP, under State Complementary Law 1,025/07. (a) Support Fund for the Universalization of Sanitation in the S $\Delta$ o Paulo State  $\Delta$   $\Delta$  FAUSP  $\Delta$  According to State Law 17,853 ( $\Delta$  Law 17,853 $\Delta$ ), of December 8, 2023, which authorized the Executive Branch of the S $\Delta$ o Paulo State ( $\Delta$   $\Delta$  State $\Delta$ ) to initiate measures for the privatization of SABESP, the Support Fund for the Universalization of Sanitation in the S $\Delta$ o Paulo State (FAUSP) was created to provide resources for basic sanitation initiatives, including those aimed at tariff affordability in the sector, aiming at achieving and expediting universalization goals that ensure access to drinking water for 99% of the population and sewage collection and treatment for 90% of the population by December 31, 2029. It also aims to meet quantitative goals for non-interruption of supply, reduction of losses, and improvement of treatment processes, as provided for in Federal Law 11,445/2007 ( $\Delta$  Law 11,445 $\Delta$ ).  $\Delta$  According to paragraph 1 of Article 4 of Law 17,853, the State is required to contribute at least 30% of the net value obtained from the privatization of SABESP to FAUSP, as well as the amounts received by the State in the form of dividends or interest on capital distributed by SABESP (Article 5 of Law 17,853). These resources should be aimed at basic sanitation initiatives, including those aimed at tariff affordability in the sector. Accordingly, regarding this portion to be provided by the State to fund basic sanitation initiatives, there is no accounting impact for the Company as these resources belong to the State, with no interference or participation from SABESP in this management.  $\Delta$  Regarding resources aimed at tariff affordability, the mechanism provided in the Concession Agreement of URAE 1  $\Delta$   $\Delta$  Southeast is the creation of two  $\Delta$  Escrow accounts $\Delta$ , both owned by FAUSP and managed through the Environment, Infrastructure, and Logistics Secretariat (SEMIL). The first  $\Delta$  Escrow account $\Delta$  will be funded by FAUSP and reduced when equilibrium tariffs are higher than the application tariffs, after exhausting the resources of the second  $\Delta$  Escrow account $\Delta$ . The second  $\Delta$  Escrow account $\Delta$ , in turn, is sensitized in 2 (two) ways.  $\Delta$  PAGE: 99 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A  $\Delta$  (a) First form of sensitization:  $\Delta$  If the documentation required to qualify the Municipal Fund for Environmental Sanitation and Infrastructure (FMSAI) of a certain municipality has not been submitted to ARSESP, the percentage applied to the municipality $\Delta$ 's net revenue will be deposited in the second  $\Delta$  Escrow account $\Delta$ .  $\Delta$  According to the Concession Agreement and based on Article 13 of Law 11,445, funds may be established for financing the universalization of public sanitation services. Qualified FMSAIs or those whose documentation has been submitted to ARSESP will receive a percentage of the net revenue for the quarter, composed of the gross revenue obtained by SABESP in the municipalities, less the Contribution for Social Security Financing (COPFINS), the Public Servant Equity Formation Program (PASEP), the Regulation, Control, and Oversight Fee (TRCF), and any charges applicable to revenue. Payments are due 30 days after the publication of the Company $\Delta$ 's quarterly results, through the contractual end in 2060. Thus, the 371 municipalities in URAE-1 are ensured transfers to FMSAI as follows:  $\Delta$  S $\Delta$ o Paulo: 7.5% until 2040, and 8.0% as of 2041;  $\Delta$  S $\Delta$ o Jos $\Delta$  dos Campos 5%  $\Delta$  Other 369 municipalities: 4%  $\Delta$  (b) Second form of sensitization:  $\Delta$  The regulatory model sets the flow of allocation of resources from FAUSP to enable a reduction in the application tariff (fee to be paid by customers to SABESP for the use of services), using the Company $\Delta$ 's tariff values before the date of effectiveness of the agreement as a reference. Accordingly, whenever an application tariff lower than the equilibrium tariff is used, ARSESP will authorize the transfer of amounts from the  $\Delta$  Escrow accounts $\Delta$  to SABESP. Every quarter, ARSESP will inform the Bank and SABESP of the amount to be transferred due to differences between the application tariff and the equilibrium tariff. If the application tariff is lower than the equilibrium tariff, the Bank will make quarterly transfers to SABESP; if it is higher, SABESP will transfer to the second  $\Delta$  Escrow account $\Delta$  the amount informed by ARSESP every quarter. When the application tariff is higher than the equilibrium tariff, liability will be recognized, reducing the Company $\Delta$ 's operating revenue.  $\Delta$  The methodology for calculating the equilibrium tariffs is not yet defined by ARSESP, although current application tariffs used by SABESP in the municipalities composing URAE 1  $\Delta$   $\Delta$  Southeast are higher than the equilibrium tariffs to be defined by ARSESP based on Exhibit VIII of the Concession Agreement.  $\Delta$  Based on the aforementioned exhibit, SABESP estimated that, as of September 30, 2024, the tariffs applied were approximately 3.22% higher than the equilibrium tariffs, according to the Tariff Repositioning Index (TRPI) of -4.2167% presented in Exhibit VIII  $\Delta$  Formation of the Initial Tariff, considering that the tables of Exhibit IV  $\Delta$  Tariff Exhibit include a discount of -1% (items 13 and 13.5 of Exhibit VIII  $\Delta$  Formation of the Initial Tariff), leading to a R\$ 156,867 reduction in gross sanitation revenue for the third quarter of 2024 with a corresponding entry in the services payable line.  $\Delta$  PAGE: 100 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A  $\Delta$  28Operating costs and expenses  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2023 Operating costs  $\Delta$  A  $\Delta$  A Salaries, payroll charges, and benefits (524,741) (1,560,993) (606,845) (2,214,111) Pension plan obligations (7,065) (18,719) (2,099) (5,940) Construction costs (Note 26) (1,495,503) (4,045,114) (1,303,156) (3,691,003) General supplies (78,205) (273,542) (95,075) (266,688) Treatment supplies (120,249) (385,620) (113,231) (416,668) Outsourced services (462,580) (1,442,796) (543,457) (1,459,593) Electricity (401,463) (1,179,761) (367,400) (1,148,416) General expenses (343,996) (903,192) (251,771) (718,766) Depreciation and amortization (547,772) (2,001,771) (661,485) (1,887,723)  $\Delta$  (3,981,574) (11,811,508) (3,944,519) (11,808,917)  $\Delta$  A  $\Delta$  Selling expenses  $\Delta$  A  $\Delta$  A Salaries, payroll charges, and benefits (65,716) (195,736) (72,391) (278,754) Pension plan obligations (1,055) (2,741) (216) (653) General supplies (1,172) (4,431) (1,563) (4,657) Outsourced services (98,665) (312,107) (115,874) (327,667) Electricity (131) (544) (147) (524) General expenses (23,975) (76,958) (29,953) (85,003) Depreciation and amortization (7,516) (41,836) (16,930) (50,710)  $\Delta$  A  $\Delta$  Bad debt expense, net of recoveries (Note 9 (c)) (139,993) (402,156) (156,664) (536,895)  $\Delta$  A  $\Delta$  A Administrative expenses  $\Delta$  A  $\Delta$  A Salaries, payroll charges, and benefits (112,504) (343,428) (87,994) (297,722) Pension plan obligations (21,069) (66,736) (31,335) (53,313) General supplies (12,355) 11,099 69 (3,089) Outsourced services (84,025) (233,632) (65,147) (205,291) Electricity (284) (967) (1,417) (1,598) General expenses (362,824) (768,804) (176,364) (364,712) Depreciation and amortization (36,367) (108,806) (35,046) (102,935) Tax expenses (20,285) (59,916) (22,849) (63,953)  $\Delta$  A  $\Delta$  Operating costs and expenses  $\Delta$  A  $\Delta$  A Salaries, payroll charges, and benefits (702,961) (2,100,157) (767,230) (2,790,587) Pension plan obligations (Note 22 (iv)) (29,189) (88,196) (33,650) (101,906) Construction costs (Note 26) (1,495,503) (4,045,114) (1,303,156) (3,691,003) General supplies (91,732) (266,874) (96,569) (274,434)  $\Delta$  PAGE: 101 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2024 July to September 2023 Treatment supplies (120,249) (385,620) (113,231) (416,668) Outsourced services (645,270) (1,988,535) (274,478) (1,992,551) Electricity (401,878) (1,181,272) (367,964) (1,150,538) General expenses (730,795) (1,748,954) (458,088) (1,168,481) Depreciation and amortization (591,655) (2,152,413) (713,461) (2,041,377) Tax expenses (20,285) (59,916) (22,849) (63,953)  $\Delta$  A  $\Delta$  Bad debt expense, net of recoveries (Note 9 (c)) (139,993) (402,156) (156,664) (536,895)  $\Delta$  A  $\Delta$  A  $\Delta$  Bad debt expense, net of recoveries (Note 22 (iv)) (29,189) (88,196) (33,650) (101,906) Construction costs (Note 26) (1,496,986) (4,048,917) (1,303,156) (3,691,003) General supplies (78,959) (275,144) (95,075) (266,688) Treatment supplies (120,475) (386,105) (113,231) (416,668) Outsourced services (464,090) (1,446,322) (543,457) (1,459,593) Electricity (401,833) (1,182,092) (367,400) (1,148,416) General expenses (344,082) (903,471) (251,771) (718,766) Depreciation and amortization (594,005) (2,005,471) (661,485) (1,887,723)  $\Delta$  (3,987,397) (11,827,869) (3,944,519) (11,808,917)  $\Delta$  A  $\Delta$  Selling expenses  $\Delta$  A  $\Delta$  A Salaries, payroll charges, and benefits (65,762) (195,866) (72,391) (278,754) Pension plan obligations (1,055) (2,741) (216) (653) General supplies (1,197) (4,516) (1,563) (4,657) Outsourced services (98,852) (312,603) (115,874) (327,667) Electricity (131) (544) (147) (524) General expenses (24,039) (77,118) (29,953) (85,003) Depreciation and amortization (7,516) (41,836) (16,930) (50,710)  $\Delta$  A  $\Delta$  Bad debt expense, net of recoveries (Note 9 (c)) (140,315) (402,478) (156,664) (536,895)  $\Delta$  A  $\Delta$  A Administrative expenses  $\Delta$  A  $\Delta$  A Salaries, payroll charges, and benefits (112,617) (343,942) (87,994) (297,722) Pension plan obligations (21,069) (66,736) (31,335) (53,313) General supplies (12,355) 11,086 69 (3,089) Outsourced services (84,069) (234,092) (65,147) (205,291)  $\Delta$  PAGE: 102 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2024 July to September 2023 Electricity (284) (1,073) (417) (1,598) General expenses (362,839) (768,847) (176,364) (364,712) Depreciation and amortization (36,367) (108,806) (35,046) (102,935) Tax expenses (21,884) (61,545) (22,849) (63,953)  $\Delta$  (651,484) (1,573,955) (419,083) (1,134,613)  $\Delta$  A  $\Delta$  A  $\Delta$  Operating costs and expenses  $\Delta$  A  $\Delta$  A Salaries, payroll charges, and benefits (703,281) (2,101,436) (767,230) (2,790,587) Pension plan obligations (Note 22 (v)) (29,189) (88,196) (33,650) (101,906) Construction costs (Note 26) (1,496,986) (4,048,917) (1,303,156) (3,691,003) General supplies (92,511) (268,574) (96,569) (274,434) Treatment supplies (120,475) (386,105) (113,231) (416,668) Outsourced services (647,011) (1,993,017) (724,478) (1,992,551) Electricity (402,248) (1,183,709) (367,964) (1,150,538) General expenses (730,960) (1,749,436) (458,088) (1,168,481) Depreciation and amortization (592,888) (2,041,377) (65,147) (205,291)  $\Delta$  (526,895)  $\Delta$  (4,977,748) (14,439,526) (4,757,340) (14,228,393)  $\Delta$  A  $\Delta$  29Financial income (expenses)  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2023  $\Delta$  A  $\Delta$  Interest and charges on borrowings and financing  $\Delta$  local currency (345,736) (944,292) (297,330) (824,396) Interest and charges on borrowings and financing  $\Delta$  foreign currency (31,743) (91,239) (22,370) (66,654) Other financial expenses (178,795) (533,888) (131,018) (310,674) Inflation adjustment on borrowings and financing (11,200) (88,334) (14,563) (123,126) Other inflation adjustments 18,277 (4,077) (44,732) (140,599) Interest and inflation adjustment on provisions (134,134) (241,105) (51,088) (141,052) Total financial expenses (683,331) (1,902,935) (561,101) (1,606,501)  $\Delta$  A  $\Delta$  A Financial revenue  $\Delta$  A  $\Delta$  A Inflation adjustment gains 90,924 255,790 34,761 145,269  $\Delta$  PAGE: 103 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2023  $\Delta$  A  $\Delta$  Interest and charges on financial investments 123,150 398,106 83,370 281,935 Interest income 22,029 157,689 72,563 207,910 Cofins and Pasep (13,380) (40,719) (8,994) (29,710) Other 49,62 79 Total financial income 222,727 770,958 181,762 403,483  $\Delta$  A  $\Delta$  A Financial income (expenses), net of exchange rate changes (460,604) (1,131,977) (379,339) (1,001,018)  $\Delta$  A  $\Delta$  A Exchange gain (losses)  $\Delta$  A  $\Delta$  A Exchange rate changes on borrowings and financing (102,225) (311,945) (49,911) (297,623) Gains (losses) with derivative financial instruments 41,537 133,154  $\Delta$  - Exchange rate changes on assets 41,44 338 909 Other exchange rate changes 1 (5) (8) (10) Exchange rate changes, net (60,646) (178,752) (49,581) 298,522  $\Delta$  A  $\Delta$  A Financial, net (521,250) (1,310,729) (428,920) (702,496)  $\Delta$  A  $\Delta$  A Consolidated  $\Delta$  July to September 2024 January to September 2023  $\Delta$  A  $\Delta$  Financial expenses 123,201 398,379 81,294 279,859  $\Delta$  PAGE: 104 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2023  $\Delta$  A  $\Delta$  Interest and charges on borrowings and financing  $\Delta$  local currency (345,736) (944,292) (297,330) (824,396) Interest and charges on borrowings and financing  $\Delta$  foreign currency (31,743) (91,239) (22,370) (66,654) Other financial expenses (178,795) (533,888) (131,018) (310,674) Inflation adjustment on borrowings and financing (11,200) (88,334) (14,563) (123,126) Other inflation adjustments 18,010 (10,234) (44,732) (140,599) Interest and inflation adjustment on provisions (134,135) (241,105) (51,088) (141,052) Total financial expenses (684,680) (1,909,681) (561,101) (1,606,501)  $\Delta$  A  $\Delta$  A Financial revenue  $\Delta$  A  $\Delta$  A Inflation adjustment gains 90,924 255,790 34,761 145,269  $\Delta$  PAGE: 105 of 110  $\Delta$  ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A  $\Delta$  A  $\Delta$  A Parent Company  $\Delta$  July to September 2024 January to September 2023  $\Delta$  A  $\Delta$  Interest and charges on financial investments 123,150 398,106 83,370 281,935 Interest income 22,029 157,689 72,563 207,910 Cofins and Pasep (13,380) (40,719) (8,994) (29,710) Other 93,93 62 79 Total financial income 220,259 763,759 179,686 603,407  $\Delta$  A  $\Delta$  A Financial income (expenses), net of exchange rate changes (460,604) (1,131,977) (379,339) (1,001,018)  $\Delta$  A  $\Delta$  A Exchange gain (losses)  $\Delta$  A  $\Delta$  A Exchange rate changes on

