

0001292814-24-0044426-K2 COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP 2024120620241206063548063548063548 0 0001292814-24-004442 6-K 2
20240930 20241206 20241206 COMPANHIA DE SANEAMENTO BASICO DO ESTADO DE SAO PAULO-SABESP 0001170858 491 000000000 D5 1231 6-K 3001-31317 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 sbsitr3q24 6k.htm 6-K 1 SECURITIES AND
EXCHANGE COMMISSION Washington, DC 20549 A FORM 6-K A REPORT OF FOREIGN ISSUER/PURSUANT TO RULE 133-16 OR 15d-16 OF THE SECURITIES EXCHANGE ACT OF 1934
A ForA November, 2024(Commission File No. 1-31317) A Companhia de Saneamento BAsico do Estado de SAo Paulo - SABESP (Exact name of registrant as specified in its charter) A
Basic Sanitation Company of the State of Sao Paulo - SABESP (Translation of Registrant's name into English) A Rua Costa Carvalho, 300 SAo 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)(1) . 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 X If "Yes" is marked, indicated below the file
number assigned to theregistrant in connection with Rule 12g3-2(b): A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A Table of
Contents A A Company Information A Capital Breakdown 1 Parent Companyac™'s Financial Statements A Statement of Financial Position ac™'s Assets 2 Statement of Financial Position ac™
Liabilities 3 Income Statement 5 Statement of Comprehensive Income 7 Statement of Cash Flows (Indirect Method) 8 Statement of Changes in Equity A 01/01/2024 to 09/30/2024 10
01/01/2023 to 09/30/2023 11 Value Added Statement 12 Consolidated Financial Statements A Statement of Financial Position ac™'s Assets 13 Statement of Financial Position ac™'s Liabilities 14
Income Statement 16 Statement of Comprehensive Income 18 Statement of Cash Flows (Indirect Method) 19 Statement of Changes in Equity A 01/01/2024 to 09/30/2024 21 01/01/2023 to
09/30/2023 22 Value Added Statement 23 Comments on the Companyac™'s Performance 24 Notes to the Quarterly Information 32 Reports and Statements A Unqualified Report on the Special
Review 111 Executive Officersac™' Statement on the Financial Statements 112 Executive Officersac™' Statement on the Report of Independent Registered Public Accounting Firm 113 A A ITR
- Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A 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 Treasury Shares A Common 0 Preferred 0 Total 0 A PAGE: 1 of 110A ITR - Quarterly Information
Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A Parent Companyac™'s Financial Statements / Statement of Financial Position ac™'s Assets (R\$ thousand) A Code
Description Current Quarter Previous Year A 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 37,296 1.02 Noncurrent Assets 67,982,996
51,618,029 1.02.01 Long-Term Assets 25,116,190 10,070,160 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 7,764,376 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 ac™' 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 291,222 337,628 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
A PAGE: 2 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A Parent Companyac™'s Financial Statements / Statement of
Financial Position ac™'s Liabilities (R\$ thousand) A Code Description Current Quarter Previous Year A 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 58,222 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
233,188 160,883 2.01.06.02.05 Provisions for Suppliers 262,048 197,101 2.02 Noncurrent Liabilities 31,064,728 32,208,804 2.02.01 Borrowings

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 1,808,053 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 Á PAGE: 12 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Statement of Financial Position á€” Assets (R\$ thousand) Á Code Description Current Quarter Previous Year Á Á 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 6,785,765 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 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 1.02.04.01.02 Intangible Assets 41,823,835 44,012,858 Á PAGE: 13 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Statement of Financial Position á€” Liabilities (R\$ thousand) Á Code Description Current Quarter Previous Year Á Á 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 2.01.05.01.05.03 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 Á PAGE: 14 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Statement of Financial Position á€” Liabilities (R\$ thousand) Á Code Description Current Quarter Previous Year Á Á 09/30/2024 12/31/2023 2.02.01.02 In Foreign Currency 2,601,257 2,496,190 2.02.01.02.01 Debentures 10,775,671 6,137,902 2.02.01.03 Financing through Lease 278,590 333,127 2.02.02 Other Obligations 6,348,446 5,523,730 2.02.02.02 Other 6,348,446 5,523,730 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 379,365 323,812 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 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 46,199 2.03 Consolidated 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 12,753,362 2.03.05 Retained Earnings/Accumulated Losses 8,144,644 0 2.03.06 Equity Valuation Adjustments 146,362 146,362 Á PAGE: 15 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Income Statement (R\$ thousand) Á Code Description Current Quarter YTD Current Same Quarter YTD Previous Á Á 07/01/2024 to 09/30/2024 Year Previous Year Á Á 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 14,996,842 28,306,582 28,306,582 14,996,842 3.02 Cost of Sales and/or Services -3,987,397 -11,808,917 -3,944,519 -11,808,917 3.02.01 Cost of Sales and/or Services -2,490,411 -7,778,952 -2,641,363 -8,117,914 3.02.02 Construction Costs -1,496,986 -4,048,917 -1,303,156 -3,691,003 3.03 Gross Profit 11,009,445 16,478,713 2,508,727 6,497,235 3.04 Operating Expenses/Income -1,151,242 -2,741,847 -800,082 -2,325,236 3.04.01 Selling Expenses -338,867 -1,037,702 -393,738 -1,284,863 3.04.01.01 Selling Expenses -198,552 635,224 -237,074 -747,968 3.04.01.02 Allowance for Doubtful Collections -140,315 -402,478 -156,664 -536,895 3.04.02 General and Administrative Expenses -651,484 -1,573,955 -419,083 -1,134,613 3.04.04 Other Operating Income 17,521 41,991 14,281 93,241 3.04.04.01 Other Operating Income 19,330 46,729 16,610 104,218 3.04.04.02 Cofins and Pasep -1,809 -4,738 -2,329 -10,977 3.04.05 Other Operating Expenses -187,206 -197,782 -8,253 -22,093 3.04.06 Equity Accounting 8,794 25,601 6,711 23,092 3.05 Income before Financial Result and Taxes 9,858,203 13,736,866 1,708,645 4,171,999 3.06 Financial Result -524,537 -1,324,674 -430,996 -704,572 3.06.01 Financial Revenue 220,300 763,803 180,024 604,316 3.06.01.01 Financial Revenue 233,639 804,478 188,680 633,117 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 -744,837 -2,088,477 -611,020 -1,308,888 3.06.02.01 Financial Expenses -684,150 -1,909,681 -561,101 -1,606,501 3.06.02.02 Exchange Variation Losses -102,224 -331,950 -49,919 297,613 3.06.02.03 Transactions with Derivative Financial Instruments 41,537 133,154 0 0 3.07 Profit before Taxes on Income 9,333,666 12,412,192 1,277,649 3,467,427 3.08 Income Tax and Social Contribution -3,221,783 -4,267,548 -431,354 -1,130,177 Á PAGE: 16 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Income Statement (R\$ thousand) Á Code Description Current Quarter YTD Current Same Quarter YTD Previous Á Á 07/01/2024 to 09/30/2024 Year Previous Year Á Á 01/01/2024 to 09/30/2024 07/01/2023 to 09/30/2023 01/01/2023 to 09/30/2023 3.08.01 Current -434,984 -1,513,424 -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 Consolidated Profit/Loss for the Period 6,111,883 8,144,644 846,295 2,337,250 3.99 Earnings per Share - (Reais/Share) Á Á Á Á 3.99.01 Basic Earnings per Share Á Á Á Á 3.99.01.01 Common 8,94191 11,91591 1,23816 3,41948 3.99.02 Diluted Earnings per Share Á Á Á Á 3.99.02.01 Common 8,94191 11,91591 1,23816 3,41948 Á PAGE: 17 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Statement of Comprehensive Income (R\$ thousand) Á Code Description Current Quarter YTD Current Same Quarter YTD Previous Á Á 07/01/2024 to 09/30/2024 Year Previous Year Á Á 01/01/2024 to 09/30/2024 07/01/2023 to 09/30/2023 01/01/2023 to 09/30/2023 4.01 Consolidated Net Income for the Period 6,111,883 8,144,644 846,295 2,337,250 4.03 Consolidated Comprehensive Income for the Period 6,111,883 8,144,644 846,295 2,337,250 Á PAGE: 18 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Statement of Cash Flows (Indirect Method) (R\$ thousand) Á Code Description YTD Current Year YTD Previous Year Á Á 01/01/2024 to 09/30/2024 01/01/2023 to 09/30/2023 01/01/2023 to 09/30/2023 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 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 0 -93,048 0 -93,048 0 -93,048 5.05 Total Comprehensive Income 0 0 8,144,644 0 8,144,644 0 8,144,644 5.05.01 Net Income for the Period 0 0 8,144,644 0 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 Á PAGE: 21 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Statement of Changes in Equity - 01/01/2024 to 09/30/2024 (R\$ thousand) Á Code Description Paid-up Capital Capital Reserves, Options Granted, and Treasury Shares Profit Reserves Retained Earnings/Accumulated Losses Other Comprehensive Income Equity Non-Controlling Interests Equity Consolidated 5.01 Opening Balances 15,000,000 0 12,155,890 0 177,643 27,333,533 0 27,333,533 5.02 Previous Year Adjustments 0 0 0 0 0 0 5.03 Restated Opening Balances 15,000,000 0 12,155,890 0 177,643 27,333,533 0 27,333,533 5.04 Capital Transactions with Partners 0 0 -76,927 0 0 -76,927 0 -76,927 5.04.08 Complementary Minimum Dividends, approved 0 0 -76,927 0 0 -76,927 5.05 Total Comprehensive Income 0 0 2,337,250 0 2,337,250 0 2,337,250 5.05.01 Net Income for the Period 0 0 2,337,250 0 2,337,250 5.06 Internal Changes in Equity 0 0 0 0 0 0 5.07 Closing Balances 15,000,000 0 12,078,963 2,337,250 177,643 29,593,856 Á PAGE: 22 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Consolidated Financial Statements / Value Added Statement (R\$ thousand) Á Code Description YTD Current Year YTD Previous Year Á Á 01/01/2024 to 09/30/2024 01/01/2023 to 09/30/2023 7.01 Revenue 30,115,500 18,983,816 7.01.01 Goods, Products, and Services Sold 26,328,885 15,640,913 7.01.02 Other Revenue 46,729 104,218 7.01.03 Revenue from Construction of Own Assets 4,142,042 3,775,580 7.01.04 Allowance for/Reversal of Doubtful Accounts -402,156 -536,895 7.02 Inputs Acquired from Third Parties -9,104,449 -7,987,027 7.02.01 Costs of Goods, Products and Services Sold -7,296,901 -6,759,123 7.02.02 Materials, Electricity, Outsourced Services, and Others -1,609,748 -1,205,811 7.02.04 Other -197,800 -22,093 7.03 Gross Value Added 21,011,051 10,996,789 7.04 Retentions -2,156,113 -2,041,377 7.04.01 Depreciation, Amortization, and Depletion -2,156,113 -2,041,377 7.05 Net Value Added Produced 18,854,938 9,955,412 7.06 Value Added Received in Transfer 829,767 657,118 7.06.01 Equity Accounting 25,601 23,092 7.06.02 Financial Revenue 804,166 634,026 7.07 Total Value Added to Distribute 19,684,705 9,612,530 7.08 Distribution of Value Added 19,684,705 9,612,530 7.08.01 Personnel 2,007,672 6,377,113 7.08.01.01 Direct Compensation 1,365,975 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 6,982,523 2,812,117 7.08.02.01 Federal 6,789,395 2,631,548 7.08.02.02 State 141,824 129,448 7.08.02.03 Municipal 51,304 51,121 7.08.03 Value Distributed to Providers of Capital 2,549,862 1,826,050 7.08.03.01 Interest 2,527,962 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 Á PAGE: 23 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Highlights Adjusted EBITDA totaled R\$ 10,586 million in 3Q24 (excluding construction margin), up by R\$ 8,200 million (+343.6%) over the R\$ 2,387 million reported in 3Q23. Consequently, the adjusted EBITDA margin reached 78.6% compared to 46.6% in 3Q23. Á Excluding the non-recurring effects and the construction margin, as described below, adjusted EBITDA totaled R\$ 2,785 million in 3Q24, with an adjusted EBITDA margin of 60.0%. Á Net income came to R\$ 6,111 million in 3Q24, up by R\$ 5,266 million (+622.2%) over the R\$ 846 million recorded in 3Q23. Excluding the non-recurring effects and the construction margin, net income totaled R\$ 1,173 million in 3Q24. Á Á Financial Asset (indemnity) Á With the completion of the privatization process and the signing of the agreement with URAE-1, on July 23, 2024, the Company began to use the bifurcation model for assets related to the concession, previously classified solely as intangible assets. This model consists of segregating assets that will be realized through tariffs (intangible assets) and those that will be compensated (financial asset). The financial asset refers to reversible investments not fully amortized by the end of the agreement (October 2060), which will be compensated according to the contractual provision. The recording of this financial asset had an impact of R\$ 8,820 million on the periodá€”s gross revenue. For further information, refer to Note 15 of the Quarterly Information for September 2024. Á Á Transition Á The new management decided to review the expected continuity of assets under construction (a loss of R\$ 194 million). Furthermore, it reassessed the calculations of certain lawsuits (a provision of R\$ 309 million recorded under General Expenses and Financial Expenses). In addition, the new management incurred expenses with transition consulting services as well as costs related to the privatization offer, totaling R\$ 47 million, which are not expected to recur. Á PAGE: 24 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á 1.Result for the period (Consolidated)

million) A A Var. A A Var. A 3Q24 3Q23 R\$ % 9M24 9M23 R\$ % A A A Revenue from sanitation services 6,072 5,539 533 9.6 17,666 15,641 2,025 12.9 A A A Water/Sewage Contra Account (FAUSP) (157) - (157) - (157) - (157) - A A A A Financial Asset (indemnity) 8,820 - 8,820 - 8,820 - A A A A Taxes (PIS/COFINS/TRCF) (1,269) (419) (851) 203.0 (2,164) (1,110) (1,054) 94.9 (=) Net revenue from sanitation services 13,466 5,120 8,345 163.0 24,165 14,531 9,634 66.3 A A A A Construction revenue 1,531 1,333 199 14.9 4,142 3,776 366 9.7 (=) Net operating income 14,997 6,453 8,544 132.4 28,307 18,306 10,000 54.6 A A A A Construction costs (1,497) (1,303) (194) 14.9 (4,049) (3,691) (358) 9.7 A A A A Costs and expenses (3,481) (3,454) (27) 0.8 (10,391) (10,537) 147 (1.4) A A A A Other operating income (expenses), net (170) 6 (176) (2,928.3) (156) 71 (227) (319.1) A A A A Equity accounting 9 7 31.3 26.23 2 10.4 (=) Earnings before financial result, income tax, and social contribution 9,858 1,709 8,150 477.0 13,737 4 172 9,565 229.3 A A A A Financial result (525) (431) (94) 21.7 (1,325) (705) (620) 88.0 (=) Earnings before income tax and social contribution 9,333 1,278 8,056 630.6 12,412 3,467 8,945 258.0 A A A A Income tax and social contribution (3,222) (431) (2,791) 647.0 (4,268) (1,130) (3,137) 277.6 (=) Net income 6,111 847 5,266 622.2 8,145 2,337 5,807 248.5 A A A A Earnings per share (R\$)* 8.94 1.24 A A 11.92 3.42 A A * Number of shares = 683,509,869

2,130) Result

million) A A Adjustments A A Var. A 3Q24 Financial Asset Asset Loss Expenses with the Privatization Process Construction Provision 3Q24 - adjusted 3Q23(*) R\$ % A A A Revenue from sanitation services 6,072 - - - - 6,072 5,539 533 9.6 A A A A Water/Sewage Contra Account (FAUSP) (157) - - - - (157) - (157) - A A A A Financial Asset (indemnity) 8,820 (8,820) - - - - A A A A Taxes (PIS/COFINS/TRCF) (1,269) 816 - - - - (453) (419) (34) 8.1 (=) Net revenue from sanitation services 13,466 (8,004) - - - - 5,462 5,120 342 6.7 A A A A Construction revenue 1,531 - - - - (1,531) - - - - (-) 5,462 5,120 342 6.7 A A A A Construction costs (1,497) - - - - 1,497 - - - - A A A A Costs and expenses (3,481) A 50 18 - 185 (3,229) (3,454) 225 (6.5) A A A A Other operating income (expenses), net (170) - 144 35 - - 9 6 3 46.7 A A A A Equity accounting 9 - - - - 9 7 2 28.6 (=) Earnings before financial result, income tax, and social contribution 9,858 (8,004) 194 52 (34) 185 251 1,679 572 34.1 A A A A Financial result (525) - - - - 124 (401) (431) 30 (7.0) (=) Earnings before income tax and social contribution 9,333 (8,004) 194 52 (34) 309 1,850 1,248 602 48.3 A A A A Income tax and social contribution (3,222) 2,721 (66) (18) (105) (678) (432) 246) 56.9 (=) Net income 6,111 (5,283) 128 35 (22) 204 1,173 816 357 43.7 A A A A Earnings per share (R\$)* 8.94 A A A A 1.72 1.19 A A A * Balance adjusted for construction revenue and costs (FAUSP: 25 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion: 2A A 3.Adjusted EBITDA Reconciliation (Non-accounting measures)

million) A A Var. A A Var. A 3Q24 - adjusted 3Q23** R\$ % 9M24 - adjusted 9M23** R\$ % A A A Net income 1,173 816 357 43.7 3,209 2,252 956 42.5 A A A A IDP - - - - 530 (530) (100.0) A A A A Agreement with AAPS - - - - 162 - 162 - (=) Adjusted Net Income (excluding the IDP/retiree agreement) 1,173 816 357 43.7 3,371 2,782 589 (57.5) A A A A Income tax and social contribution 677 431 245 56.9 1,504 1,130 373 33.0 A A A A Financial result 401 431 (30) (7.0) 1,325 705 620 88.0 A A A A Other operating income (expenses), net (9) (6) (3) 46.7 335 (71) 406 (570.9) A A A A Depreciation and amortization 543 714 (171) (23.9) 2,106 2,041 65 3.2 (=) Adjusted EBITDA* (excluding Construction Margin) 2,785 2,386 398 16.7 8,478 6,057 2,420 40.0 (=) Adjusted EBITDA margin (excluding Construction Margin) 59.46 6.4 A 55.2 41.7 A A A * The EBITDA and EBITDA margin above are not the same as those used for the purposes of covenants ** Balance adjusted for construction revenue and costs A 4.Changes in the adjusted result a) Net revenue from sanitation services A The net revenue from sanitation services, which excludes construction revenue, totaled R\$ 5,462 million in 3Q24, an increase of R\$ 341 million (+6.7%) over the R\$ 5,120 million recorded in 3Q23. The main factors that led to the increase were: A Impact of 4.6% in the consumption price/mix, mainly due to the net tariff adjustment of 3.6% (6.4% since May/24, net of FAUSP**); and A An increase of 2.0% in the total billed volume. A In September 2024, an update to the Unified Registry (Cadastro Afnico) database resulted in 500 thousand users qualifying for a differentiated tariff. The impact of this update was R\$ 28 million, reducing the Company's revenue (tariff impact of 0.5%). A A A A R\$ million A A Var. A A 3Q24 A 3Q23 R\$ % Net revenue from sanitation services 5,462 5,120 341 6.7 Billed volume (million m³) 1,070 1,049 21 2.0 Average tariff (R\$/m³) 5.11 4.88 0.22 4.6 (*) FAUSP (Support Fund for the Universalization of Sanitation in the SAfo Paulo State) A Amount referring to the difference between the tariff applied and the equilibrium tariff. For further information refer to Note 27 of the Quarterly Information. A b)Billed volume A The following tables show the water and sewage billed volumes, on a quarter-over-quarter and year-over-year basis, per customer category: A PAGE: 26 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion: 2A A A WATER AND SEWAGE BILLED VOLUME(1) PER CUSTOMER CATEGORY Afo million m³ A Water Sewage Water + Sewage Category 3Q24 3Q23 Var. % 3Q24 3Q23 Var. % Residential 484.2 477.6 1.4 427.5 420.0 1.8 911.7 897.6 1.6 Commercial 47.7 47.1 1.3 46.4 45.4 2.2 94.1 92.5 1.7 Industrial 9.4 9.0 4.4 9.8 9.7 1.0 19.2 18.7 2.7 Public 12.9 12.3 4.9 11.7 11.1 5.4 24.6 23.4 5.1 Total retail 554.2 546.0 1.5 495.4 486.2 1.9 1,049.6 1,032.2 1.7 Wholesale (2) 12.0 11.2 7.1 5.1 5.5 (7.3) 17.1 16.7 2.4 Overall Total 566.2 557.2 1.6 500.5 491.7 1.8 1,066.7 1,048.9 1.7 OlAmpia 1.3 - - 1.6 - - 2.9 - - Overall Total Consolidated 567.5 557.2 1.8 502.1 491.7 2.1 1,069.6 1,048.9 2.0 A Water Sewage Water + Sewage Category 9M24 9M23 Var. % 9M24 9M23 Var. % Residential 1,472.4 1,426.2 3.2 1,296.3 1,251.1 3.6 2,768.7 2,677.3 3.4 Commercial 142.6 141.2 1.0 138.2 134.6 2.7 280.8 275.8 1.8 Industrial 27.5 26.4 4.2 29.1 28.7 1.6 56.6 55.1 2.7 Public 37.7 34.6 9.0 34.0 31.1 9.3 71.7 65.7 9.1 Total retail 1,680.2 1,628.4 3.2 1,497.6 1,445.5 3.6 3,177.8 3,073.9 3.4 Wholesale (2) 35.8 34.9 2.6 16.3 16.2 0.6 52.1 51.1 2.0 Overall Total 1,716.0 1,663.3 3.2 1,513.9 1,461.7 3.6 3,229.9 3,125.0 3.4 OlAmpia 4.0 - - 4.4 - - 8.4 - - Overall Total Consolidated 1,720.0 1,663.3 3.4 1,518.3 1,461.7 3.9 3,238.3 3,125.0 3.6 A 1 Unaudited by external auditors 2 Wholesale includes volumes of reuse water and non-domestic sewage A c)Costs, administrative, and selling expenses A Costs, administrative, and selling expenses decreased by R\$ 226 million in 3Q24 (-6.6%).

million) A A Var. A A Var. A 3Q24 - adjusted 3Q23 R\$ % 9M24 - adjusted 9M23 R\$ % Salaries, payroll charges and benefits, and Pension plan obligations 733 801 (68) (8.5) 2,190 2,363 (173) (7.3) General supplies 93 96 (3) (4.2) 268 274 (6) (2.1) Treatment supplies 121 113 8 6.4 386 417 (31) (7.3) Services 629 725 (96) (13.2) 1,975 1,993 (18) (0.9) Electricity 402 368 34 9.3 1,184 1,151 33 2.9 General expenses 546 458 88 19.2 1,402 1,168 234 20.0 A A A A Share of the municipal government in the collection (SAfo Paulo) 186 177 9 5.0 542 492 50 10.1 A A A A A Share of the municipal government in the collection (other municipalities) 107 44 63 139.9 249

Specialties 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 São Paulo State), and the financial asset adjustment. See Note 27. (***) Refers to the municipalities of Miguelópolis 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. Á The Company's shares have been listed on the Novo Mercado segment of B3 under ticker SBSP3 since April 2002 and on the New York Stock Exchange (NYSE) as Level III American Depositary Receipts (ADRs), under ticker SBS, since May 2002. Á Since 2008, the Company has been setting up partnerships with other companies, which resulted in the following companies: Sesamm, Águas de Andradinha, Saneacqua Mairinque, Aquapolo Ambiental, Águas de Castilho, Attend Ambiental, Paulista Geradora de Energia, Cantareira SP Energia, Barueri Energia Renovável (previously Foxx URE-BA Ambiental), and Infranext Soluções em Pavimentação. 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 Saneacqua Mairinque, which, as of August 2020, no longer has a shared control. Á Á PAGE: 33 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á 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. Á Á Approvals Á The quarterly information was approved by the Board of Directors on November 11, 2024. Á PAGE: 34 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á 2Basis of preparation and presentation of the quarterly information Á Presentation of the Quarterly Information Á The quarterly information as of September 30, 2024, was prepared based on the provisions of CPC 21 (R1) Á Interim Financial Information and the international standard IAS 34 Á Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), applicable to the preparation of the Quarterly Information Form Á 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 Á IFRS, issued by the International Accounting Standards Board Á 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): Á Á Summary of material information on accounting policies (Note 3); ii.Changes in accounting practices and disclosures (Note 4); iii.Risk management Á 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); Á 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. Á The amounts disclosed in the Notes to the quarterly information are in thousands of Brazilian reais, unless otherwise stated. Á Á PAGE: 35 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á 3Summary of material information on accounting policies Á 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. Á Á 4Risk management Á 4.1Financial risk management Á Financial risk factors Á 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. Á Á (a)Market risk Á Foreign currency risk Á 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. Á The management of currency exposure considers several current and projected economic factors, besides market conditions. Á 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). Á 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: Á Á Parent Company and Consolidated Á September 30, 2024 December 31, 2023 Á Foreign currency (in thousands) R\$ Á Foreign currency (in thousands) R\$ Á Á Borrowings and financing Á US\$ 273,890 1,492,180 280,188 1,356,474 Borrowings and financing Á Yen 36,931,929 1,404,521 41,078,385 1,405,702 Á PAGE: 36 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Á Parent Company and Consolidated Á September 30, 2024 December 31, 2023 Á Foreign currency (in thousands) R\$ Á Foreign currency (in thousands) R\$ Á Á Á Interest and charges from borrowings and financing Á US\$ Á 22,952 Á 15,510 Interest and charges from borrowings and financing Á Yen Á 2,960 Á 8,167 Total exposure Á 2,922,613 Á 2,785,853 Borrowing cost Á US\$ Á (40,858) Á (37,520) Borrowing cost Á Yen Á (2,288) Á (2,442) Total foreign currency-denominated borrowings (Note 17) Á 2,879,467 Á 2,745,891 Á 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: Á Á 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% Á Borrowings and financing increased by R\$ 312,385 from January to September 2024 (a decrease of R\$ 297,518 from January to September 2023), due to exchange rate changes. See Note 17 (ii). Á 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. Á 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. Á The Company understands that the scenario presented is reasonable, given the instability of the Brazilian real against the U.S. dollar and the Yen. Á Á Parent Company and Consolidated Á Probable scenario Á (*) Net currency exposure as of September 30, 2024 in US\$ - Liabilities 273,890 Á Á US\$ rate as of September 30, 2024 Á 5.4481 Á PAGE: 37 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Á Parent Company and Consolidated Á Probable scenario Exchange rate estimated according to the scenario Á 5.3500 Difference between the rates Á 0.0981 Á Á Effect on net financial result R\$ - (gain) 26,869 Á Á Net currency exposure as of September 30, 2024 in Yen - Liabilities 36,931,929 Á Á Yen rate as of September 30, 2024 Á 0.03803 Exchange rate estimated according to the scenario Á 0.03966 Difference between the rates (0.00163) Á Á Effect on the net financial result R\$ - (loss) (60,199) Á Á Total effect on the net financial result in R\$ - (loss) (33,330) Á Á (*) 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 B3's Benchmark Rate report, of September 30, 2024, respectively. Á Interest rate risk Á 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. Á 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. Á The table below provides the borrowings and financing subject to different inflation adjustment indices: Á Á Parent Company and Consolidated Á 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 Á PAGE: 38 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Á Parent Company and Consolidated Á 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 Á (i) CDI - (Certificado de Depósito Interbancário), an interbank deposit certificate (ii) TR Á Interest Benchmark Rate (iii) IPCA - (Índice Nacional de Preços 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 Á 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. Á 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. Á (b)Credit risk Á 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. Á 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. Á 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 bank'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(bra) AAA.br - Banco Santander Brasil S/A - AAA.br brAAA Brazilian Federal Savings Bank AAA(bra) AAA.br brAAA Banco Bradesco S/A AAA(bra) AAA.br brAAA Banco Itaú S/A AAA(bra) AAA.br - Banco BV - AA+ br brAAA Banco BTG Pactual S/A AAA(bra) AAA.br brAAA Á PAGE: 39 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á The rating assessment disclosed by Fitch for deposit transactions and financial investments in local currency is as follows: Á Á Parent Company Á September 30, 2024 December 31, 2023 Cash and cash equivalents and financial investments Á AAA(bra) Á 2,501,234 2,939,713 Others (*) 1,161,055 324,546 Á 3,662,289 3,264,259 Á Á Consolidated Á September 30, 2024 December 31, 2023 Cash and cash equivalents and financial investments Á AAA(bra) Á 2,507,931 2,940,690 Others (*) 1,161,077 324,546 Á 3,669,008 3,265,236 Á (*) 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. Á Á (c)Liquidity risk Á 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

4.2Capital management – The Company’s objectives when managing capital are to ensure the Company’s ability to continue increasing investments in infrastructure, provide returns for shareholders and benefits for other stakeholders, and maintain an optimal capital structure to reduce the cost of capital. A Capital is monitored based on the leverage ratio, which corresponds to net debt divided by total capital (shareholders and providers of capital). Net debt corresponds to total borrowings and financing less cash and cash equivalents and financial investments. Total capital is calculated as total equity plus net debt, as shown in the statement of financial position. A Parent Company September 30, 2024 December 31, 2023 A Total borrowings and financing (Note 17) 23,857,232 19,536,350 (-) Cash and cash equivalents (Note 6) (2,393,258) (838,338) A Financial investments (Note 7) (1,269,031) (2,425,921) A Net debt 20,194,943 16,272,091 Total equity 37,908,972 29,857,376 A Total (shareholders plus providers of capital) 58,103,915 46,129,467 A Leverage ratio 35% 35% A Consolidated September 30, 2024 December 31, 2023 A Total borrowings and financing (Note 17) 23,857,232 19,536,350 (-) Cash and cash equivalents (Note 6) (2,393,304) (838,484) (-) Financial investments (Note 7) (1,275,704) (2,426,752) A Net debt 20,188,224 16,271,114 Total equity 37,908,972 29,857,376 A Total (shareholders plus providers of capital) 58,097,196 46,128,490 A Leverage ratio 35% 35% A PAGE: 44 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A 4.3Fair value estimates A The Company considers that balances from trade receivables (current) and trade payables by carrying amount less impairment approximate their fair values, considering the short maturity. Long-term trade receivables also approximate their fair values, as they are adjusted by inflation and/or will bear contractual interest rates over time. A 4.4Financial instruments A As of September 30, 2024, the Company did not have financial assets classified as fair value through other comprehensive income. The financial instruments included in the amortized cost category comprise cash and cash equivalents, financial investments, restricted cash, trade receivables, balances with related parties, other assets and balances receivable from the Water National Agency (ANA), financial assets (indemnity), accounts payable to suppliers, borrowings and financing, services payable, balances payable deriving from the Public-Private Partnership (PPP) and program contract commitments, which are non-derivative financial assets and liabilities with fixed or determinable payments, not quoted in an active market, except for cash equivalents and financial investments. As of September 30, 2024, the Company’s derivative financial instruments are included in the category fair value through profit or loss: A The estimated fair values of the financial instruments were as follows: A Parent Company September 30, 2024 December 31, 2023 A Carrying amount Fair value Carrying amount Fair value Cash and cash equivalents 2,393,258 2,393,258 838,338 838,338 Financial investments 2,022,168 2,022,168 2,425,921 2,425,921 Restricted cash 29,596 29,596 54,944 54,944 Trade receivables 3,976,320 3,976,320 3,853,398 3,853,398 A A Derivative financial instruments 171,250 171,250 - ANA 1,957 1,957 2,673 2,673 A A Financial assets (indemnity) 16,244,999 16,244,999 - Other assets 406,744 406,744 274,924 274,924 A PAGE: 45 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A Consolidated September 30, 2024 December 31, 2023 A Carrying amount Fair value Carrying amount Fair value Cash and cash equivalents 2,393,304 2,393,304 838,484 838,484 Financial investments 2,028,841 2,028,841 2,426,752 2,426,752 Restricted cash 29,596 29,596 54,944 54,944 A A Trade receivables 3,982,329 3,982,329 3,856,723 3,856,723 A A Derivative financial instruments 171,250 171,250 - ANA 1,957 1,957 2,673 2,673 A A Financial assets (indemnity) 16,244,999 16,244,999 - Other assets 236,659 236,659 196,065 196,065 A Additionally, SABESP has financial assets receivable from related parties, totaling R\$ 1,170,419 as of September 30, 2024 (R\$ 1,196,545 as of December 31, 2023), which were calculated under the conditions negotiated between the related parties. The conditions and additional information related to these financial instruments are disclosed in Note 10. Part of this balance, totaling R\$ 1,052,971 (R\$ 1,076,174 as of December 31, 2023), refers to reimbursement of additional retirement and pension plan - G0, indexed by IPCA plus simple interest of 0.5% p.m. On the transaction date, this interest rate approximated that of National Treasury Notes (NTN-b), with a term similar to the terms of related-party transactions. A Financial Liabilities A Parent Company September 30, 2024 December 31, 2023 A Carrying amount Fair value Carrying amount Fair value Borrowings and financing 23,857,232 23,565,086 19,536,350 19,950,055 Trade payables and contractors 268,374 268,374 456,064 456,064 Services payable 811,788 811,788 749,226 749,226 Program Contract Commitment 35 35 34,016 34,016 Public-Private Partnership - PPP 3,241,681 3,241,681 3,286,614 3,286,614 A PAGE: 46 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A Consolidated September 30, 2024 December 31, 2023 A Carrying amount Fair value Carrying amount Fair value Borrowings and financing 23,857,232 23,565,086 19,536,350 19,950,055 Trade payables and contractors 268,917 268,917 456,215 456,215 Services payable 812,990 812,990 750,732 750,732 Program Contract Commitment 35 35 34,016 34,016 Public-Private Partnership - PPP 3,241,681 3,241,681 3,286,614 3,286,614 A The criteria adopted to obtain the fair values of borrowings and financing, in preparing the quarterly information as of September 30, 2024, are consistent with those used in the preparation of the Annual Financial Statements for the fiscal year ended December 31, 2023. A Financial instruments referring to financial investments, borrowings and financing, and derivative financial instruments are classified as Level 2 in the fair value hierarchy. A Considering the nature of other financial instruments, assets and liabilities, the balances recognized in the statement of financial position approximate the fair values, except for borrowings and financing, considering the maturities close to the end of the reporting date of this quarterly information, comparison of contractual interest rates with market rates in similar operations at the end of the reporting periods, their nature, and maturity terms. A 5Key accounting estimates and judgments A The preparation of the quarterly information requires Management to disclose judgments (except for those that involve estimates) that have a significant impact on the amounts recognized based on experience and other factors deemed as relevant, which affect the values of assets and liabilities and present results that may differ from the actual results. A The Company establishes estimates and assumptions regarding the future, which are reviewed on a timely basis. Such accounting estimates, by definition, may differ from the actual results. The effects arising from the reviews of the accounting estimates are recognized in the period in which the estimates are reviewed. A The Company assessed the main accounting policies that involve judgments, except for those that involve estimates, and concluded that none of them have a significant effect. A The areas that require a higher level of judgment and greater complexity, as well as assumptions and estimates that are significant for the quarterly information, are: (i) allowance for doubtful accounts; (ii) intangible assets arising from concession agreements and program contracts; (iii) pension plan obligations; (iv) deferred income tax and social contribution; (v) provisions; and (vi) unbilled revenue; and (vii) financial assets (indemnity). A PAGE: 47 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A 6Cash and cash equivalents A Parent Company September 30, 2024 December 31, 2023 A A Cash and banks 891,071 891,071 Cash equivalents 1,502,188 807,297 Total 2,393,258 838,338 A Consolidated September 30, 2024 December 31, 2023 A A Cash and banks 891,116 891,116 Cash equivalents 1,502,188 807,297 Total 2,393,304 838,484 A Cash and cash equivalents include cash, bank deposits, and high-liquidity short-term financial investments, mainly represented by repurchase agreements, fund shares (accruing CDI interest rates), and CDBs, whose original maturities or intention of realization are lower than three months, which are convertible into a cash amount and subject to an insignificant risk of change in value. A As of September 30, 2024, the average yield of cash equivalents corresponded to 96.83% of CDI (96.25% as of December 31, 2023). A 7Financial investments A (a)Current A The Company has financial investments in CDB, with daily liquidity, which it does not intend to use in the next three months, as shown below: A Parent Company September 30, 2024 December 31, 2023 Banco BV 291 322,240 Banco Bradesco S/A 1,002,582 643,445 Banco BTG Pactual S/A 222,325 449,241 Banco do Brasil S/A 1,325 1,010,995 Banco Santander 42,508 - A 1,269,031 2,425,921 A PAGE: 48 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A Consolidated September 30, 2024 December 31, 2023 Banco BV 291 322,240 Banco Bradesco S/A 1,002,582 643,445 Banco BTG Pactual S/A 222,325 449,241 Banco do Brasil S/A 7,998 1,011,826 Banco Santander 42,508 - A 1,275,704 2,426,752 A As of September 30, 2024, the average yield of the financial investments corresponded to 101.0% of CDI (103.3% as of December 31, 2023). A (b)Noncurrent A The Company has investments in Financial Bills (LF), with no liquidity and no early redemption at the client’s discretion, with a term of 1,098 days and a yield of 102.0% of the CDI, as shown in the table below: A Parent Company and Consolidated September 30, 2024 December 31, 2023 Banco Itaº S/A 753,137 - A 753,137 - A 8Restricted cash A Parent Company and Consolidated September 30, 2024 December 31, 2023 A A Agreement with the SAEo Paulo Municipal Government (i) 21,581 47,749 Brazilian Federal Savings Bank ¨ escrow deposits 192 365 Other 7,823 6,830 A 29,596 54,944 A (i)Refers to the amount deducted from the transfer of 7.5% of the revenue earned in the municipality to the Municipal Fund for Environmental Sanitation and Infrastructure, due to eventual amounts unpaid by direct management bodies, foundations and government agencies, as established in the agreement entered into with SAEo Paulo Municipal Government (PMSP). A PAGE: 49 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A 9Trade receivables A (a)Statement of financial position details A Parent Company September 30, 2024 December 31, 2023 Private sector: A A General (i) and special customers (ii) 2,430,381 2,199,475 Agreements (iii) 646,633 839,010 A A 3,077,014 3,038,485 Government entities: A A Municipal 617,850 623,434 Federal 9,747 8,036 Agreements (iii) 385,655 374,372 A A 1,013,252 1,005,842 Wholesale customers ¨ Municipal governments: (iv) A A Mogi das Cruzes 4,572 4,343 SAEo Caetano do Sul 17,277 45,333 SAEo Caetano do Sul - Agreement 71,663 - A A Total wholesale customers ¨ Municipal governments 93,512 49,676 A A Unbilled supply 1,130,885 1,138,316 A A Subtotal 5,318,972 5,233,932 Allowance for doubtful accounts (1,336,643) (1,377,209) A A Total 3,976,320 3,853,398 A A Current 3,639,743 3,580,962 Noncurrent 336,577 272,436 A A Total 3,976,320 3,853,398 A PAGE: 50 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A Consolidated September 30, 2024 December 31, 2023 Private sector: A A General (i) and special customers (ii) 2,434,398 2,200,921 Agreements (iii) 646,633 839,010 A A 3,081,031 3,039,931 Government entities: A A Municipal 618,133 623,601 Federal 9,756 8,036 Agreements (iii) 385,655 374,372 A A 1,013,544 1,006,009 Wholesale customers ¨ Municipal governments: (iv) A A Mogi das Cruzes 4,572 4,343 SAEo Caetano do Sul 17,277 45,333 SAEo Caetano do Sul - Agreement 71,663 - A A Total wholesale customers ¨ Municipal governments 93,512 49,676 A A Unbilled supply 1,130,885 1,138,316 A A Subtotal 5,318,972 5,233,932 Allowance for doubtful accounts (1,336,643) (1,377,209) A A Total 3,982,329 3,856,723 A A Current 3,645,752 3,584,287 Noncurrent 336,577 272,436 A A Total 3,982,329 3,856,723 A (i)General customers - residential and small and mid-sized companies; (ii)Special customers ¨ large consumers, commercial industries, condominiums and special billing customers (fixed demand agreements, industrial waste, wells, among others); (iii)Agreements - installment payments of past-due receivables, plus inflation adjustment and interest, according to the agreements; and (iv)Wholesale basis customers - municipal governments. This balance refers to the sale of treated water to municipalities, which are responsible for distributing to, billing, and charging final customers. A PAGE: 51 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A (b)The aging of trade receivables is as follows: A Parent Company September 30, 2024 December 31, 2023 A A Current 2,980,685 2,635,280 Past-due: A A Up to 30 days 573,545 627,472 From 31 to 60 days 266,856 271,476 From 61 to 90 days 165,298 181,639 From 91 to 120 days 154,079 127,421 From 121 to 180 days 262,046 290,610 From 181 to 360 days 55,246 57,289 Over 360 days 855,208 1,039,420 Total past-due 2,332,278 2,595,327 A A Total 5,312,963 5,230,607 A A Consolidated September 30, 2024 December 31, 2023 A A Current 2,984,353 2,723,975 Past-due: A A Up to 30 days 574,674 627,986 From 31 to 60 days 267,239 271,476 From 61 to 90 days 165,521 181,639 From 91 to 120 days 154,290 127,421 From 121 to 180 days 262,304 290,610 From 181 to 360 days 55,383 57,289 Over 360 days 855,208 953,536 Total past-due 2,334,619 2,509,957 A A Total 5,318,972 5,233,932 A PAGE: 52 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A (c) Allowance for doubtful accounts A Parent Company and Consolidated Parent Company and Consolidated Changes in assets January to September 2024 January to September 2023 A A Balance at the beginning of the period 1,377,209 1,428,517 Creation/(reversal) of losses 104,502 108,351 Recoveries (145,068) (47,500) A A Balance at the end of the period 1,336,643 1,489,368 A A Parent Company and Consolidated Parent Company and Consolidated Reconciliation of estimated/historical losses at the result July to September 2024 January to September 2024 July to September 2023 January to September 2023 A A A Write-offs (154,354) (440,290) (142,675) (474,108) (Losses)/reversal with state entities ¨ related parties (926) (2,432) (1,368) (1,936) (Losses)/reversal with the private sector/government entities (24,407) (104,502) (30,680) (108,351) Recoveries 39,694 145,068 18,059 47,500 A A A Amount recorded as expense (Note 28) (139,993) (402,156) (156,664) (536,895) A The Company does not have customers individually representing 10% or more of its total revenues. A (d)Registered warrants A The Company has registered warrants issued as a result of final and unappealable lawsuits for the collection of unpaid water and sewage bills from public entities. These bills are considered allowance for doubtful accounts (‘PECLD’) in their entirety, and the updated values of said bills, calculated according to the respective registered warrants, are not recognized due to uncertainties regarding their realization. A As of September 30, 2024, the Company has registered warrants issued in its favor, currently totaling R\$ 3,174,559 (R\$ 3,085,265 as of December 31, 2023), which, as mentioned above, are fully provisioned at their original value and do not have their respective updates recognized in the quarterly information. A PAGE: 53 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A The reversal of the PECLD for the original bills and their update are recognized when uncertainties regarding their realization are mitigated, i.e. when the realization value becomes determinable due to the predictability of the commencement of its receipt or when negotiated with third parties. A The Company’s registered warrants are as follows: A Parent Company and Consolidated Debtor September 30, 2024 December 31, 2023 Municipality of SAEo Paulo 3,100,894 3,042,927 Municipality of Ferraz de Vasconcelos 27,129 - Municipality of Cachoeira Paulista 15,189 15,456 Municipality of Agudos 13,711 14,964 Other 17,636 11,918 Total 3,174,559 3,085,265 A Additionally, the Company negotiated registered warrants for overdue bills with the municipalities of Guarulhos, Santo Andr , and Mau  in previous fiscal years, which are currently suspended as they serve as collateral for the fulfillment of contracts entered into with these municipalities. A As of May 09, 2024, the Board of Directors approved the adherence to the Notice for agreement 1/2024 from the Municipality of SAEo Paulo (PMSP), whose adherence deadline ended on June 30, 2024. The objective of said Notice was the presentation of direct agreement proposals by holders of registered warrants. A For the adherence to be effective, approval by the Registered Warrants Conciliation Chamber of the Municipal Attorney General Office (PGM) and other subsequent procedures according to the Notice would be required. SABESP could withdraw the proposal at any time, provided it is before the payment made by the Board of Registered Warrants Executions and Calculations of the SAEo Paulo State Court of Justice (DEPRE TJSP), as provided in the Notice. A As of October 21, 2024, the Registered Warrants Conciliation Chamber of the Attorney General Office of the Municipality of SAEo Paulo approved part of the agreement proposals submitted by SABESP for the settlement of registered warrant credits under the Call Notice for agreement 1/2024. A The restated amounts of the registered warrants, object to the approved agreements, total R\$ 701 million. A discount rate will be applied to these amounts based on the chronological order of payment, as outlined in item 1 of the Call Notice, and according to the calculations to be carried out by DEPRE TJSP, as follows: (i) 20% for credits from 2009 and 2010; (ii) 25% for credits from 2011 and 2012; (iii) 30% for credits from 2013 and 2014; (iv) 35% for credits from 2015 and 2019; and (v) 40% for credits from 2020 and 2024. A SABESP is expected to receive R\$ 455 million, of which R\$ 88 million in principal and R\$ 367 million in restatement within approximately four months. A PAGE: 54 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A The Company does not expect changes in the recognition method of the municipality of SAEo Paulo’s registered warrants until the uncertainties related to their receipt are resolved. A 10Related-party balances and transactions A (a)SAEo Paulo State A Accounts receivable, interest on capital, revenue, and expenses A Parent Company September 30, 2024 December 31, 2023 Accounts receivable A Current: A A Sanitation services 168,433 169,508 Allowance for losses (52,930) (50,498) Reimbursement of additional retirement and pension benefits paid (G0): A A - Monthly flow 47,471 36,241 - GESP Agreement ¨ 2015 109,649 106,022 A A Total current 272,623 261,273 A A Noncurrent: A A Agreement for the installment payment of sanitation services 1,361 1,361 Reimbursement of additional retirement and pension benefits paid (G0): A A - GESP Agreement ¨ 2015 912,695 933,911 A A Total noncurrent 914,056 935,272 A A Total receivables 1,186,679 1,196,545 A A Assets: A A Sanitation services 116,864 120,371 Reimbursement of additional retirement and pension benefits paid (G0) 1,069,815 1,076,174 A A Total 1,186,679 1,196,545 A A Liabilities: A A Interest on capital payable - 420,564 A PAGE: 55 of 110A ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2A A A A Consolidated September 30, 2024 December 31, 2023 Accounts receivable A Current: A A Sanitation services 168,469 169,515 Allowance for losses (52,930) (50,498) Reimbursement of additional retirement and pension benefits paid (G0): A A - Monthly flow 47,471 36,241 - GESP Agreement ¨ 2015 109,649 106,022 A A Total current 272,659 261,280 A A Noncurrent: A A Agreement for the installment payment of sanitation services 1,361 1,361 Reimbursement of additional retirement and pension benefits paid (G0): A A - GESP Agreement ¨ 2015 912,695 933,911 A A Total noncurrent 914,056 935,272 A A Total receivables 1,186,715 1,196,552 A A Assets: A A Sanitation services 116,900 120,378 Reimbursement of additional retirement and pension benefits paid (G0) 1,069,815 1,076,174 A A Total 1,186,715 1,196,552 A A Liabilities: A A Interest on capital payable - 420,564 A A Parent Company A July to September 2024 January to September 2024 July to September 2023 A A A Revenue from sanitation services

206,225,330,403,203,859,565,640 Payments from related parties 97,634,318,386 (197,895) (541,084) Á Á Á Á Payment received from reimbursement referring to Law 4,819/1958 (29,672) (151,374) (42,713) (146,665) Á Á PAGE: 56 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Consolidated Á July to September 2024 January to September 2024 July to September 2023 January to September 2023 Á Á Á Á Revenue from sanitation services 106,225,330,403,203,859,565,640 Payments from related parties 97,634,318,386 (197,895) (541,084) Á Á Á Á Payment received from reimbursement referring to Law 4,819/1958 (29,672) (151,374) (42,713) (146,665) Á The information below refers to the Parent Company's "s and Consolidated" balances and transactions. Á (i) Disputed Amounts Á As of September 30, 2024 and December 31, 2023, the disputed amounts between SABESP and the São Paulo State, referring to additional retirement and pension benefits paid (Law 4,819/1958), totaled R\$ 1,654,810 and R\$ 1,583,449, respectively, for which allowances for doubtful accounts were created for the total amount. Á (ii) Actuarial Liability Á The Company recognized an actuarial liability corresponding to additional retirement and pension benefits paid to employees, retired employees, and pensioners of the G0 Plan. As of September 30, 2024, and December 31, 2023, the amounts corresponding to the actuarial liability totaled R\$ 2,087,212 and R\$ 2,098,622, respectively. For detailed information on additional retirement and pension benefits, see Note 22. Á (b) Use of Reservoirs "c" EMAE Á Empresa Metropolitana de Águas e Energia S.A. (EMAE) planned to receive the credit and obtain financial compensation for alleged past and future losses in electricity generation arising from water collection, and compensation for costs already incurred and to be incurred with the operation, maintenance, and inspection of the Guarapiranga and Billings reservoirs used by SABESP in its operations. Á As of October 28, 2016, the Company entered into an agreement based on a Private Transaction Agreement and Other Covenants to fully and completely settle the disputes and SABESP will continue using the reservoirs. Á As of September 30, 2024, the balance of the agreement totaled R\$ 9,660 and R\$ 108,810 (R\$ 8,876 and R\$ 99,279 as of December 31, 2023), recorded in Other liabilities, under current and noncurrent liabilities, respectively. Á As of August 2, 2024, the São Paulo State Government completed the sale of its equity interest in EMAE, which has not been considered a related party to the Company since that date. Á Á (c) Agreements with reduced tariffs for State Entities that join the Rational Water Use Program (PURA) Á The Company has agreements with government entities related to the São Paulo State Government that benefit them with a 25% discount on water supply and sewage services tariffs when they are not in default. These agreements provide for the implementation of the rational water use program, which provides for water consumption reduction. Á PAGE: 57 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á (d) Guarantees Á The São Paulo State provides guarantees for some of the Company's borrowings and financing and does not charge any related fees. See Note 17. Á (e) Personnel assignment agreement among entities related to the São Paulo State Government Á The Company had personnel assignment agreements with entities related to the São Paulo State Government, whose expenses were fully charged. Á From July to September 2024 and from January to September 2024, expenses with employees assigned to other state entities totaled R\$ 570 and R\$ 5,669 (R\$ 2,404 and R\$ 5,001 from July to September 2023 and from January to September 2023), respectively. Á No expenses with employees from other entities assigned to the Company were recorded from July to September and from January to September 2024 and in the same periods in 2023. Á (f) Non-operating assets Á As of September 30, 2024 and December 31, 2023, the Company had an amount of R\$ 3,613 related to land and lent structures. Á (g) SABESP-REVE Á The Company sponsors a defined benefit plan (G1 Plan), which is operated and administered by SABESP-REVE. The net actuarial liability recognized until September 30, 2024, totaled R\$ 19,082 (R\$ 44,249 as of December 31, 2023). See Note 22. Á (h) Compensation of the Fiscal Council and Management Á From July to September and from January to September 2024, expenses related to the compensation of the members of the Management and Fiscal Council totaled R\$ 2,325 and R\$ 7,242 (R\$ 2,320 and R\$ 6,110 from July to September and from January to September 2023), respectively. Á From July to September and from January to September 2024, additional amounts of R\$ 540 and R\$ 1,620 (R\$ 430 and R\$ 1,299 from July to September and from January to September 2023), respectively, from the management bonus program were recorded. Á (i) Loan agreement through credit facility Á The Company holds interests in certain Special Purpose Entities (SPEs), in which it does not hold the majority interest but has cast vote and power of veto in some matters but cannot use such power of veto in a way to affect the returns of its investments. Therefore, these SPEs are considered for accounting purposes as joint arrangements. Á Á PAGE: 58 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Águas de Andr adina Á The Company entered into a loan agreement through a credit facility with SPE Águas de Andr adina S/A to finance the operations of that company. Á September 30, 2024, the balance of principal and interest of this agreement was R\$ 3,874, recorded in "Other assets" in the current assets line (R\$ 694 and R\$ 2,814, in current and noncurrent assets, respectively), at CDI + 3% p.a. Á This agreement was executed on August 17, 2021. The amount of principal, adjustment, accrued interest, and any other taxes must be paid in full by August 31, 2025. Á Sabesp Ol mpia Á The Company formalized a loan agreement through a credit facility with Sabesp Ol mpia S/A, making available the necessary funds for the payment of the installments of the Fixed Concession Fee to the Municipality of Est ncia Tur stica de Ol mpia, which was a prerequisite for the signing of the water and sewage concession agreement. Á As of September 30, 2024, the balance of principal and interest of this agreement totaled R\$ 2,844 and R\$ 165,584, recorded in "Other assets" under current and noncurrent assets (R\$ 0 and R\$ 78,611, respectively, as of December 31, 2023), at CDI + 2% p.a. Á The agreement referring to the first installment was executed on September 26, 2023. The principal and the accumulated interest on the principal must be fully repaid by September 2040. Á The agreement referring to the second installment is being formalized. The principal and the accumulated interest on the principal must be fully repaid by September 2041. Á (j) FEHIDRO Á The Company has financing agreements under the State Fund for Water Resources (FEHIDRO). These funds will be aimed at the execution of works and sewage services. Á As of September 30, 2024, the balance of these financings totaled R\$ 2,574 (R\$ 1,278 as of December 31, 2023). Á (k) Privatization Process Á According to Article 7 of Law 9,361/1996, the controlling shareholder will be reimbursed, upon the privatization, for the contracting of independent audit firms, law firms, opinions, or specialized studies necessary to the privatization. Á The amount to be reimbursed by the São Paulo State as of September 30, 2024 was R\$ 34,760, recorded under "Other assets". Á PAGE: 59 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á 11 Investments Á The Company holds interests in certain Special Purpose Entities (SPE). Although SABESP has no majority shares of its investees, the shareholders' agreement provides for the power of veto in certain management matters, however, it cannot use such power of veto in a way to affect the returns over the investments, implying a mutually shared control (joint venture "c" CPC 19 (R2)), except when SABESP Ol mpia, in which the Company holds a stake of 100% and meets the control requirements, consolidated this SPE, according to the Accounting Policy described in Note 2023 to the Annual Financial Statements as of December 31, 2023. Á The Company holds equity interest valued by the equity accounting in the following investees: Á Á Equity Contribution Dividends Profit (loss) for the period Á September 30, 2024 December 31, 2023 January to September 2024 January to September 2024 January to September 2023 Sesamm 76,265,61,275 -- 14,990 - 16,108 Águas de Andr adina 37,144 34,088 - (1,068) 4,124 - 2,246 Águas de Castilho 8,296 12,784 - (6,157) 1,669 - 1,549 Attend Ambiental 56,703 43,263 - 13,440 - 13,895 Aquapolo Ambiental 131,929 102,442 - 29,487 - 26,810 Paulista Geradora de Energia - PGE (***) 41,751 42,307 590 - (1,146) - (1,144) Cantareira SP Energia 10,565 10,650 - (85) - (496) Barueri Energia Renov vel (***) 252,933 63,309 201,172 - (10,964) (584) (9,467) Infranext Solu  es em Pavimenta  o 4,023 4,699 -- (653) (23) (1,806) Sabesp Ol mpia (12,323) (3,066) - (9,257) - (2,076) Á (*) Á Á Á Á Á The amount presented refers to changes in the equity of the investee, as its financial statements for the year ended December 31, 2023 were issued after the disclosure of SABESP's financial statements. Á (**) In 2023, a contribution of R\$ 20,600 was defined, with Servtec and Tecnipian paying R\$ 14,860 of this amount in the same year. In 2024, Servtec and Tecnipian paid the remaining amount of R\$ 590, with the total paid-in amount corresponding to a 75% equity interest. Á As of September 30, 2024, SABESP had an outstanding payable amount of R\$ 5,150. Á (***) Former Foxx URB-A Ambiental. Á PAGE: 60 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Á Parent Company Á Investments Contribution Dividends Reclassification (***) Equity accounting Interest percentage Á September 30, 2024 December 31, 2023 January to September 2024 January to September 2024 January to September 2023 Reversal (*) January to September 2023 September 30, 2024 December 31, 2023 Sesamm 27,455 22,059 -- 5,396 - 5,799 36% 36% Águas de Andr adina 11,142 10,225 - (320) - 1,237 - 673 30% 30% Águas de Castilho 2,489 3,835 - (1,847) - 501 - 465 30% 30% Attend Ambiental 25,517 19,469 -- 6,048 - 6,253 45% 45% Aquapolo Ambiental 64,645 50,196 -- 14,449 - 13,137 49% 49% Paulista Geradora de Energia 6,575 6,861 -- (286) - (286) 25% 25% Cantareira SP Energia 5,170 5,212 -- (42) - (243) 49% 49% Barueri Energia Renov vel 50,587 12,663 40,234 - (-2,193) - (117) (1,893) 20% 20% Infranext Solu  es em Pavimenta  o --- (608) (235) 853 (10) (813) 45% 45% Sabesp Ol mpia ---- 9,257 (9,257) Á - (2,076) 100% 100% Total 193,580 130,520 40,234 (2,167) 8,649 15,618 853 (127) 21,016 Á Á Barueri Energia Renov vel "c" Fair value (***) 24,566 25,244 Á Á Á Á Á Á Other investments 6,099 6,099 Á Á Á Á Á Overall total 224,245 161,863 Á Á Á Á Á Á Á Á Á Á (*) Á Á Á Á Á The amount presented refers to changes in the equity of the investee, as its financial statements for the year ended December 31, 2023 were issued after the disclosure of SABESP's financial statements. Á (**) The amount presented refers to the fair value adjustment in the acquisition of Barueri Energia Renov vel in 2024. Á (***) The amount of the investee's loss exceeding the investment was reclassified to Noncurrent Liabilities. Á Á PAGE: 61 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Á Consolidated Á Investments Contribution Dividends Reclassification (***) Equity accounting Interest percentage Á September 30, 2024 December 31, 2023 January to September 2024 January to September 2024 January to September 2023 Reversal (*) January to September 2023 September 30, 2024 December 31, 2023 Sesamm 27,455 22,059 -- 5,396 - 5,799 36% 36% Águas de Andr adina

(960) - 58,961 Program contracts 20,684,497 - 1,392,258 (21,469,330) (1,020) (606,405) - - - - - Contract Commitments URAE-1, 1,212,026 2,728,100 - - - (57,820) - 3,882,306 Service contracts â€ SÃ£o Paulo 20,193,585 - 801,993 (20,278,341) (1,327) (715,910) - - - - - Concession Agreements URAE-1 (*) - 17,271 2,280,832 42,752,315 (3,074) (495,788) (7,425,152) 37,126,404 Software license of use 513,224 21,204 35,765 2,878 - (104,700) - 468,371 Right of use â€ Other assets 118,060 84,048 - - (46) (58,158) - 143,904 Total 44,012,858 2,850,443 4,539,545 (20,181) (5,488) (2,128,190) (7,425,152) 41,823,835 Ã (**) As of September 30, 2024, the lines Concession agreements URAE-1, included leases totaling R\$ 36,320 and R\$Ã 311,675 (R\$Ã 43,738 and R\$Ã 330,941 as of December 31, 2023), respectively. Ã PAGE: 66 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã Ã Parent Company Ã December 31, 2022 Additions Transfer of contract asset Transfers Write-offs and disposals Amortization September 30, 2023 Intangible right arising from: Ã Ã Ã Ã Ã Ã Ã Concession agreements â€ equity value (*) 499,326 4 19,161 (925) (299) (14,665) 502,602 Concession agreements â€ economic valueÃ Ã 652,039 3 63,182 62 (120) (94,480) 620,686 Program contracts (*) 18,337,459 473 2,060,625 78,782 (4,131) (791,622) 19,681,586 Program contracts â€ commitmentsÃ Ã 1,264,992 - - - - - (39,725) 1,225,267 Service contracts â€ SÃ£o Paulo 17,870,451 4,205 2,277,462 (93,088) (2,092) (930,883) 19,126,055 Software license of use 595,404 - 37,986 (127) - (101,132) 532,131 Right of use â€ Other assets 75,052 107,833 - - (30) (45,734) 137,121 Right of use â€ Investments 26,148 - - (26,148) - - - Total 39,320,871 112,518 4,458,416 (41,444) (6,672) (2,018,241) 41,825,448 Ã (*) As of September 30, 2023, Concession agreements â€ equity value, and Program contracts included leases totaling R\$ 46,363 and R\$ 337,474 (R\$ 54,356 and R\$ 168,216 as of December 31, 2022), respectively. Ã (c)Intangible right arising from concession agreements Ã The Company operates concession agreements for the provision of water supply and sewage services that define rights and obligations regarding the exploration of assets related to the provision of public services. The agreements provide for the return of the assets to the granting authority at the end of the concession period. Ã As of September 30, 2024, the Company operated in 375 municipalities in the SÃ£o Paulo State, including the municipality of OlÃmpia (376 municipalities as of December 31, 2023). The agreement with URAE-1 includes 371 municipalities and is effective until 2060. The provision of services is remunerated in the form of tariffs and regulated by ARSESP. Ã Intangible rights arising from concession agreements include: Ã (i) Concession agreements â€ New Contracts Ã These refer to contracts awarded through bidding processes following the New Legal Sanitation Framework. This item presents the assets referring to the operation in the municipality of OlÃmpia. The assets are amortized over the contracted period or the useful life of the underlying assets, whichever is shorter. Ã (ii) Concession agreements - Others Ã Mainly refer to the assets of the agreement executed with the municipalities of MiguelÃpolis, Quintana, and Nova Guataporanga, which did not join URAE-1. Ã PAGE: 67 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã (iii) Concession agreement â€ URAE-1 Ã Concession Agreement 01/2024 (Agreement) between URAE-1 and the Company became effective on July 23, 2024. URAE-1 is composed of 371 municipalities. Ã The agreement regulates the operation of sanitation services and establishes: Ã â€The services the operator must provide and the municipalities where these services must be rendered; â€The performance indicators for the provision of sanitation services regarding the quality of services rendered, coverage of services, and losses. To meet these obligations, continuous investments are made throughout the concession term. Therefore, the assets tied to the URAE-1 concession agreement may need to be replaced several times before the end of the concession; â€At the end of the concession, infrastructure-related assets must revert to the granting authority, subject to compensation; and â€The price is regulated through a tariff mechanism established in the concession agreements, which also defines the tariff review modalities, which should be sufficient to cover costs, the amortization of investments, and return on the capital invested. Ã The Agreement was executed following the New Framework for Basic Sanitation, Law 14,026/2020, which amended points in Law 11,445/2007, imposing restrictions regarding the extension of program contracts, i.e. the granting authorities can no longer contract directly and must conduct bidding processes for the services. Ã Under this framework, a financial asset was recognized given that there is an unconditional contractual right to receive cash or another financial asset from the grantor for construction services (indemnity), which generally must be paid before services resume, according to the contract. Ã In this new structure, considering the expiration date of the Contract, i.e. October 19, 2060, investments where the assetâ€s useful life exceeds the term of the contract will be indemnified, duly restated by the IPCA/IBGE for reversible assets and values related to work in progress that have not yet been capitalized. Ã Accordingly, due to the transition of the 371 agreements into a single agreement with URAE-1, since July 2024, SABESP started to recognize the financial asset that is reclassified from Intangible assets, referring to the contractual rights to receive cash (indemnity) at the end of the contract, which corresponds to investments made and not recovered, as shown in Note 15. Ã Furthermore, the Agreement also provides for variable transfers to the Municipal Fund for Environmental Sanitation and Infrastructure (FMSAI) as follows: Ã Ã-SÃ£o Paulo: variable during the term of the agreement, as detailed below: Ã-SÃ£o JosÃ© dos Campos: 5% Ã Other 369 municipalities: 4% Regarding the Municipality of SÃ£o Paulo, we have the following characteristics: Ã PAGE: 68 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã (a) 7.5% of the Net Revenue between 2025 and 2040; Ã (b) 8% of the Net Revenue between 2041 and 2060; Ã (c) Of the amount mentioned in item (a), to align the implementation of municipal urban public policy with the Universalization schedule, 5.5% levied on the estimated Net Revenue for the period between 2025 and 2029 was paid by SABESP in a single installment of R\$ 2,280,000 on August 22, 2024. The Municipality of SÃ£o Paulo acknowledged that the amount paid represented SABESPâ€s settlement of its obligation regarding the early portion transferred to the Municipal Fund for Environmental Sanitation and Infrastructure (FMSAI), which will be amortized over the term of the agreement; Ã (d) Without prejudice to the early payment mentioned in item (c) above, to reach the total transfer percentage of 7.5% mentioned in item (a), 2.0% of Net Revenue between 2025 and 2029 will be paid by SABESP every quarter after the publication of its quarterly results; Ã (e) As of 2030, 7.5% of Net Revenue will be paid every quarter by SABESP until 2040, after the publication of its quarterly results; and Ã (f) As of 2041, 8.0% of Net Revenue will be paid every quarter by SABESP until 2060, after the publication of its quarterly results. Ã (iv) Contract commitments Ã In some contracts, the Company undertook to financially participate in social and environmental initiatives. The assets built and the financial commitments assumed in the program contracts are recorded as intangible assets and amortized on a straight-line basis under the effectiveness of the program contract. Ã As of September 30, 2024, the amounts not yet disbursed were recorded in â€Program contract commitmentsâ€ under current liabilities, totaling R\$Ã 35 (R\$Ã 21,969 and R\$Ã 12,047 as of December 31, 2023), respectively. Ã (v) Service contracts â€ Municipality of SÃ£o Paulo Ã Refers to the operations with the Municipality of SÃ£o Paulo, with which the Company executed, along with the State, a contract to provide water supply and sewage services, on June 23, 2010, for 30 years, extendable for another 30 years. With the completion of the privatization process and the signing of the agreement with URAE-1, on July 23, 2024, the agreement with the Municipality of SÃ£o Paulo is now included within URAE-1. Ã (d)Public-Private Partnership - PPP Ã SABESP carries out operations related to the SÃ£o LourenÃs PPP. Such transactions, along with their corresponding guarantees and obligations, are supported by a contract established based on Law 11,079/2004. Ã In June 2008, SABESP and Alto TietÃ PPP (SPAT Saneamento S/A) executed a service agreement for 15 years, with operations ending in October 2011 after conclusion of the works. The end of the obligations related to this PPP occurred in February 2024. Ã PAGE: 69 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã The amounts recorded in intangible assets are as follows: Ã Ã Parent Company and Consolidated Ã September 30, 2024 December 31, 2023 Alto TietÃ 223,006 235,224 SÃ£o LourenÃs 2,428,628 2,556,002 Total 2,651,634 2,791,226 Ã As of September 30, 2024 and December 31, 2023, the obligations assumed by the Company are as follows: Ã Ã Parent Company and Consolidated Ã September 30, 2024 December 31, 2023 Ã Current liabilities Noncurrent liabilities Total liabilities Current liabilities Noncurrent liabilities Total liabilities Ã Ã Ã Ã Alto TietÃ - - - - - 52,762 - 52,762 SÃ£o LourenÃs 444,264 2,797,417 3,241,681 435,164 2,798,688 3,233,852 Total 444,264 2,797,417 3,241,681 487,926 2,798,688 3,286,614 Ã (e)Amortization of Intangible Assets Ã The average amortization rate totaled 2.8% and 4.9% as of September 30, 2024 and 2023, respectively. The average rate decreased after the signing of the new agreement with URAE-1, described in Note 14 (c) (iii) given that the new agreement is effective until October 19, 2060. Ã (f)Leases and right of use Ã Ã Parent Company and Consolidated Nature September 30, 2024 December 31, 2023 Ã Ã Leases - Concession and Program Contract Ã Ã Ã Ã Ã Ã Ã Cost 589,442 588,600 Ã Ã Ã Ã Ã Ã Accumulated amortization (241,247) (213,921) Ã (=) Net 348,195 374,679 Ã Ã Right of use â€ Other assets Ã Ã Ã Ã Ã Ã Ã Vehicles 216,431 205,593 Ã Ã Ã Ã Ã Ã Properties 22,135 11,566 Ã Ã Ã Ã Ã Ã Equipment 1,577 45 Ã PAGE: 70 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã Ã Parent Company and Consolidated Nature September 30, 2024 December 31, 2023 Ã Ã Ã Ã Ã Ã Ã Accumulated amortization (96,239) (99,144) Ã (=) Net 143,904 118,060 Ã Ã Total - Leases and Right of use 492,099 492,739 Ã The lease liability corresponds to total future fixed lease payments, adjusted to present value, considering an incremental rate on borrowings. For further information, see Note 17. Ã The table below shows the impact on the Companyâ€s result: Ã Impact on the result Ã Parent Company and Consolidated Parent Company and Consolidated Ã September 30, 2024 September 30, 2023 Ã Ã Right of use amortization (85,949) (67,629) Financial result â€ interest expense and inflation adjustment (98,171) (55,130) Expenses of short-term leases with low value (19,788) (17,082) Reduction of profit for the period (203,908) (139,841) Ã (g)Performance Agreements Ã As of September 30, 2024, the accounting balances of the agreements in force recorded in contract asset and intangible assets were R\$ 273,432 and R\$ 1,940,857 (R\$ 183,876 and R\$ 2,191,361 as of December 31, 2023), respectively. Ã Ã Financial Asset Ã With the completion of the privatization process and signing of the agreement with URAE-1 in July 2024, which resulted in a single agreement covering 371 municipalities with a new expiration day in 2060, providing greater legal security and granting an unconditional right to receive cash at the end of the concession, the Company recognized a modification in the agreement, leading to a bifurcation of concession assets considering the contractual right that reversible and not fully amortized investments by the end of the agreement must be compensated. Ã The impacts of Income Tax and Social Contribution and PIS and Cofins will be deferred until the time of their realization. Ã PAGE: 71 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã The change in the balance of the Financial Asset resulting from the concession agreement with URAE-1 is as follows: Ã Ã Parent Company and Consolidated Ã December 31, 2023 Transfer of Intangible asset (a) Update of the Financial Asset (b) September 30, 2024 Financial Asset Ã Ã Ã Concession Agreements URAE-1 - 7,425,152 8,819,847 16,244,999 Total - 7,425,152 8,819,847 16,244,999 Ã (a) Correspond to transfers (bifurcation) of intangible assets to the financial asset of the concession, which were previously recognized at their cost; Ã (b) Review of the financial asset considering the restatement by the IPCA, as this is the rate used by the regulatory agency for the adjustment of assets to be compensated. A total of R\$ 8,757,450 was recognized at initial bifurcation, in July 2024, with the start of the agreement with URAE-1. Ã 16Property, plant, and equipment Ã (a)Statement of financial position details Ã Ã Parent Company and Consolidated Ã September 30, 2024 December 31, 2023 Ã Cost Accumulated depreciation Net Annual average depreciation rate Cost Accumulated depreciation Net Annual average depreciation rate Land 94,260 - 94,260 - 94,228 - 94,228 - Buildings 130,145 (46,324) 83,821 2.4% 125,672 (44,726) 80,946 2.2% Equipment 463,070 (322,026) 141,044 14% 443,380 (313,193) 130,187 14.2% Transportation equipment 16,202 (11,246) 4,956 9.9% 14,625 (10,384) 4,241 9.9% Furniture and fixtures 40,968 (17,195) 23,773 6.7% 41,049 (15,876) 25,173 6.8% Other 171,428 (130,309) 168,119 6.5% 140,548 (764) 139,784 6.5% Total 916,073 (400,100) 515,973 9.6% 859,502 (384,943) 474,559 9.7% Ã PAGE: 72 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã Changes Ã Ã Parent Company and Consolidated Ã December 31, 2023 Additions Transfers Write-offs and disposals Depreciation September 30, 2024 Land 94,228 - 32 - 94,260 Buildings 80,946 4,094 332 - (1,551) 83,821 Equipment 130,187 24,421 8,524 (246) (21,842) 141,044 Transportation equipment 4,241 - 1,176 - (461) 4,956 Furniture and fixtures 25,173 631 (416) (16) (1,599) 23,773 Other 139,784 33,591 (2,822) - (2,434) 168,119 Total 474,559 62,737 6,826 (262) (27,887) 515,973 Ã Ã Parent Company and Consolidated Ã December 31, 2022 Additions Transfers Write-offs and disposals Depreciation September 30, 2023 Land 94,228 - - - - 94,228 Buildings 47,968 3,039 8,073 - (908) 58,172 Equipment 120,865 28,264 8,171 (504) (20,379) 136,417 Transportation equipment 2,495 - 2,354 - (516) 4,333 Furniture and fixtures 23,496 5,401 (6,896) (65) (1,222) 20,714 Other 49,887 51,538 3,210 - (75) 104,560 Total 338,939 88,242 14,912 (569) (23,100) 418,424 Ã PAGE: 73 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã 17Borrowings and financing Ã Ã Parent Company and Consolidated Ã Borrowings and financing outstanding balance September 30, 2024 December 31, 2023 Financial institution Ã Current Noncurrent Ã Total Ã Current Noncurrent Ã Total Current currency Ã Ã Ã Ã 12th issue debentures - - - - - 45,450 22,385 67,835 Ã 18th issue debentures 28,197 - 28,197 46,962 - 46,962 Ã 22nd issue debentures 176,389 - 176,389 170,957 170,616 341,573 Ã 23rd issue debentures 125,000 249,328 374,328 490,810 374,279 865,089 Ã 24th issue debentures - 529,699 529,699 - 512,122 512,122 Ã 26th issue debentures - 1,348,440 1,348,440 - 1,302,042 1,302,042 Ã 27th issue debentures 200,000 498,881 698,881 200,000 498,634 698,634 Ã 28th issue debentures 444,100 626,650 1,070,750 127,715 1,070,457 1,198,172 Ã 29th issue debentures - 1,343,009 1,343,009 - 1,314,136 1,314,136 Ã 30th issue debentures 125,000 574,353 879,353 125,000 873,231 998,231 Ã 31st issue debentures - 2,934,436 2,934,436 - - - Ã 32nd issue debentures - 2,496,875 2,496,875 - - - Ã Brazilian Federal Savings Bank 120,659 1,748,220 1,694,879 108,210 1,508,275 1,616,485 Ã Brazilian Development Bank - BNDES PAC II 9751 7,323 10,925 18,248 7,286 16,316 23,602 Ã Brazilian Development Bank - BNDES PAC II 9752 4,961 7,442 12,403 4,936 11,107 16,043 Ã Brazilian Development Bank - BNDES ONDA LIMPA 13,663 - 13,663 27,219 6,766 33,985 Ã Brazilian Development Bank â€ BNDES TIETÃS III 201,711 504,211 705,922 200,693 652,175 852,868 Ã Brazilian Development Bank - BNDES 2015 34,319 336,202 370,521 34,146 360,021 394,167 Ã Brazilian Development Bank - BNDES 2014 6,672 5,194 11,866 6,638 10,107 16,745 Ã Inter-American Development Bank â€ IDB 2202 181,349 1,802,983 1,984,332 181,349 1,983,615 2,164,964 Ã Inter-American Development Bank â€ IDB INVEST 44,300 771,036 815,336 39,550 814,840 854,390 Ã Inter-American Development Bank â€ IDB INVEST 2022 16,450 429,033 445,483 14,100 438,241 452,341 Ã Inter-American Development Bank â€ IDB INVEST 2023 14,100 440,793 454,893 14,100 447,791 461,891 Ã International Finance Corporation - IFC 2022 26,600 694,004 720,604 22,800 713,910 736,710 Ã International Finance Corporation - IFC 2023 5,000 987,597 992,597 - 986,651 986,651 Ã Leases (Concession Agreements, Program Contracts, and Contract Asset) 106,815 205,012 311,827 49,884 259,326 309,210 Ã Leases (others) 94,863 73,578 168,441 68,499 73,801 142,300 Ã Other 1,716 858 2,574 3,003 2,910 5,913 Ã Interest and other charges 379,819 - 379,819 377,398 - 377,398 Total in local currency 2,359,006 18,618,759 20,977,765 2,366,705 14,423,754 16,790,459 Ã Ã Ã Ã Ã Ã PAGE: 74 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã Ã Ã Parent Company and Consolidated Ã Borrowings and financing outstanding balance September 30, 2024 December 31, 2023 Financial institution Ã Current Noncurrent Ã Total Ã Current Noncurrent Ã Total Foreign currency Ã Ã Ã Ã Ã Ã Ã Inter-American Development Bank - IDB 1212 â€ US\$ 10,278 thousand (US\$ 20,556 thousand in December 2023) 55,996 - 55,996 49,759 49,759 99,518 Ã Inter-American Development Bank - IDB 4623 â€ US\$ 152,187 thousand (US\$ 152,187 thousand in December 2023) - 803,770 803,770 - 712,449 712,449 Ã International Bank for Reconstruction and Development (IBRD) â€ IBRDs 7662 and 8916 - US\$ 111,425 thousand (US\$ 78,197 thousand in December 2023) 33,123 558,434 591,557 29,433 477,554 506,987 Ã JICA 15 â€ Ã 5,762,150 thousand (Ã 6,914,580 thousand in December 2023) 43,827 175,308 219,135 39,437 197,180 236,617 Ã JICA 18 â€ Ã 5,180,800 thousand (Ã 6,216,960 thousand in December 2023) 39,405 157,517 196,922 35,457 177,168 212,625 Ã JICA 17 â€ Ã 3,320,004 thousand (Ã 3,464,352 thousand in December 2023) 10,979 114,540 125,519 9,879 107,880 117,759 Ã JICA 19 â€ Ã 22,668,975 thousand (Ã 24,482,493 thousand in December 2023) 68,968 791,688 860,656 62,059 774,200 836,259 Ã Interest and other charges 25,912 - 25,912 23,677 - 23,677 Total in foreign currency 278,210 2,601,257 2,879,467 249,701 2,496,190 2,745,891 Ã Ã Ã Ã Ã Ã Ã Total borrowings and financing 2,637,216 21,220,016 23,857,232 2,616,406 16,919,944 19,536,350 Ã Exchange rates as of September 30, 2024: US\$ 5.4481; ÃÃ 0.03803 (as of December 31, 2023): US\$ 4.8413; ÃÃ 0.03422). As of September 30, 2024, the Company did not have balances of borrowings and financing raised during the year, maturing within 12 months. Ã PAGE: 75 of 110Ã ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Ã Ã Ã Ã Ã Ã Local currency Guarantees Maturity Annual interest rate Inflation adjustment Ã Ã Ã Ã 12th issue debentures Own funds 2025 TR + 9.5% Ã 18th issue debentures Own funds 2024 TJLP + 1.92 % (series 1 and 3) and 8.25% (series 2) IPCA (series 2) 22nd issue debentures Own funds 2025 CDI + 0.58% (series 1) and CDI+ 0.90% (series 2) and 6.0% (series 3) IPCA (series 3) 23rd issue debentures Own funds 2027 CDI + 0.49% (series 1) and CDI+ 0.63% (series 2) Ã 24th issue debentures Own funds 2029 3.20% (series 1) and 3.37% (series 2) IPCA (series 1 and 2) 26th issue debentures Own funds 2030 4.65% (series 1) and 4.95% (series 2) IPCA (series 1 and 2) 27th issue debentures Own funds 2027 CDI + 1.60% (series 1) and CDI+ 1.80% (series 2) and 2.25% (series 3) Ã 28th issue debentures Own funds 2028 CDI + 1.20% (series 1) and CDI+ 1.44% (series 2) and 1.60% (series 3) Ã 29th issue debentures Own funds 2036 CDI + 1.29% (series 1), 5.3058% (series 2), and 5.4478% (series 3) IPCA (series 2 and 3) 30th issue debentures Own funds 2029 CDI + 1.30% (series 1) and CDI+ 1.58% (series 2) Ã 31st issue debentures Own funds 2034 CDI + 0.49 (series 1) and CDI+1.10% (series 2) and CDI+1.31% (series 3) Ã 32nd issue debentures Own funds 2026 CDI+ 0.30% Ã Brazilian Federal Savings Bank Own funds 2024/2042 5% to 9.5% TR Brazilian Development Bank - BNDES PAC II 9751 Own funds 2027 TJLP + 1.72% Ã Brazilian Development Bank - BNDES PAC II 9752 Own funds 2027 TJLP + 1.72% Ã Brazilian Development Bank - BNDES ONDA LIMPA Own funds 2025 TJLP + 1.92% Ã Brazilian Development Bank â€ BNDES TIETÃS III Own funds 2028 TJLP + 1.66% Ã Brazilian

[illegible]

[illegible]

Administrative expenses (3,474,007) (1,495,503) (3,969,510) Income from operations before other operating expenses, net and equity accounting 9,982,793 34,397 10,017,190 Other operating income (expenses), net Á Á (169,687) Equity accounting Á Á 6,211 Financial result, net Á Á (521,250) Income from operations before taxes Á Á 9,332,464 Depreciation and amortization (591,655) Á (591,655) Á PAGE: 95 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Parent Company Á January to September 2024 Á 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 Á Á (155,789) Equity accounting Á Á 16,344 Financial result, net Á Á (1,310,729) Income from operations before taxes Á Á 12,408,884 Depreciation and amortization (2,152,413) Á (2,152,413) Á Á Á Parent Company Á July to September 2023 Á 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 Á Á 6,028 Equity accounting Á Á 4,635 Financial result, net Á Á (428,920) Income from operations before taxes Á Á 1,277,649 Depreciation and amortization (713,461) - Á (713,461) Á Á PAGE: 96 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Parent Company Á January to September 2023 Á 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 84,577 4,077,759 Other operating income (expenses), net Á Á 71,148 Equity accounting Á Á 21,016 Financial result, net Á Á (702,496) Income from operations before taxes Á Á 3,467,427 Depreciation and amortization (2,041,377) - (2,041,377) Á Á Consolidated Á July to September 2024 Á 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 Á Á (169,685) Equity accounting Á Á 8,794 Financial result, net Á Á (524,537) Income from operations before taxes Á Á 9,333,666 Depreciation and amortization (592,888) Á (592,888) Á PAGE: 97 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á Á Á Consolidated Á January to September 2024 Á 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 Á Á (155,791) Equity accounting Á Á 25,601 Financial result, net Á Á (1,324,674) Income from operations before taxes Á Á 12,412,192 Depreciation and amortization (2,156,113) Á (2,156,113) Á Á (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 ICPC 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. 27 Operating revenue Á Reconciliation from gross operating revenue to net operating revenue: Á Parent Company Á July to September 2024 January to September 2024 July to September 2023 January to September 2023 Á Á Á Revenue from sanitation services (i) 6,062,822 17,640,340 5,539,361 15,640,913 Construction revenue 1,529,900 4,138,152 1,332,813 3,775,580 Á Water/Sewage Contra Account (FAUSP) (a) (156,867) (156,867) - - Á Financial asset (indemnity) (iii) 8,819,847 8,819,847 - 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 Á (i) Includes R\$ 29,993 and R\$ 87,635Á 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. Á PAGE: 98 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á (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. Á Consolidated Á July to September 2024 January to September 2024 July to September 2023 January to September 2023 Á Á Á Revenue from sanitation services (i) 6,071,855 17,665,905 5,539,361 15,640,913 Construction revenue 1,531,417 4,142,042 1,332,813 3,775,580 Á Water/Sewage Contra Account (FAUSP) (156,867) (156,867) - - Á Financial asset (indemnity) (iii) 8,819,847 8,819,847 - 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 Á (i) Includes R\$ 29,993 and R\$ 87,635Á referring to the TRCF charged from customers from July to September and January to September 2024 (R\$ 29,215 and R\$ 57,599 from July to September and January to September 2023), referring to the municipalities regulated by ARSESP. (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 São Paulo State Á FAUSP Á According to State Law 17,853 (Á Law 17,853Á), of December 8, 2023, which authorized the Executive Branch of the São Paulo State (Á São Paulo StateÁ) to initiate measures for the privatization of SABESP, the Support Fund for the Universalization of Sanitation in the São 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 (Á Law 11,445Á). Á 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. Á Regarding resources aimed at tariff affordability, the mechanism provided in the Concession Agreement of URAE 1 Á Southeast is the creation of two Á Escrow accountsÁ, both owned by FAUSP and managed through the Environment, Infrastructure, and Logistics Secretariat (SEMIL). The first Á Escrow accountÁ will be funded by FAUSP and reduced when equilibrium tariffs are higher than the application tariffs, after exhausting the resources of the second Á Escrow accountÁ. The second Á Escrow accountÁ, in turn, is sensitized in two (two) ways. Á PAGE: 99 of 110Á ITR - Quarterly Information Form - 09/30/2024 - CIA SANEAMENTO BASICO EST SAO PAULOVersion : 2Á Á Á Á Á (a) First form of sensitization: Á 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 municipalityÁ's net revenue will be deposited in the second Á Escrow accountÁ. Á 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 (COFINS), 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 CompanyÁ's quarterly results, through the contractual end in 2060. Thus, the 371 municipalities in URAE-1 are ensured transfers to FMSAI as follows: Á Á São Paulo: 7.5% until 2040, and 8.0% as of 2041; Á São José dos Campos 5% Á Other 369 municipalities: 4% Á (b) Second form of sensitization: Á 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 CompanyÁ'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 Á Escrow accountsÁ 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 Á Escrow accountÁ the amount informed by ARSESP every quarter. When the application tariff is higher than the equilibrium tariff, a liability will be recognized, reducing the CompanyÁ's operating revenue. Á 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 Á Southeast are higher than the equilibrium tariffs to be defined by ARSESP based on Exhibit VIII of the Concession Agreement. Á 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 (IRepT) of -4.

