



ægea

**Results**

**Aegea 3Q24 & 9M24**

11/06/2024



## Aegea reports net income of R\$1.3 billion in 9M24, growth of 90.5% in relation to 9M23

**São Paulo, November 06, 2024.** Aegea Saneamento e Participações S.A. ("Aegea" or "Company"), currently present in 766 Brazilian municipalities with a total population of more than 33 million, today announces results for the third quarter 2024 ("3Q24") and the first nine months from January to September 2024 (9M24). Comparisons on the Company's performance between 3Q24 and the third quarter of 2023 ("3Q23") and between 9M24 and the first nine months of 2023 from January to September 2023 ("9M23") are also shown. All and any non-accounting information or Information based on non-accounting figures has not been reviewed by the independent auditors.

### HIGHLIGHTS

- **Aegea Ecosystem's Proforma Net Revenue<sup>1</sup>** (including Águas do Rio) **reached R\$12.0 billion in 9M24, growth of 15.6%** in relation to 9M23;
- **Aegea Ecosystem's Proforma EBITDA<sup>1</sup>** **was R\$5.5 billion in 9M24**, an increase of **28.5%** in relation to 9M23;
- **Aegea Ecosystem's Proforma Leverage<sup>1</sup>**, that is, including Águas do Rio and Parsan, was **3.68x as measured by the Net Debt/EBITDA ratio, a reduction in relation to the 3.89x recorded in 3Q23**;
- **New operations: we began the operation of the water and sewage concession, Águas de Jarú (RO), in July, with a population of 50 thousand, and we signed the contract for Águas de Palhoça (SC), in November, with a population of approximately 220 thousand**;
- **Success in bids auctions: in September, we won Lot 1 of the Sanepar (PR) PPP for sewage treatment services in 36 municipalities located in the Paraná state central-eastern micro-region with a population of about 190 thousand, and in October, the water and sewage treatment services in 224 municipalities in the state of Piauí with a population of approximately 1.9 million**;
- **For the 2<sup>nd</sup> consecutive year, we were elected the best company *Exame* magazine's Best and Biggest award, 'Sanitation and Environment' category. We were also ranked in first place in the *Valor 1000* award, 'Water, Sanitation and Environmental Services' category**;
- **As a subsequent event to the Financial Statements, in October, the subsidiary Águas do Rio paid the last installment of the Grant Fee to the State of Rio de Janeiro, in the amount of R\$3.8 billion (R\$2.0 billion related to block 1 and R\$1.8 billion related to block 4).**

<sup>1</sup> Includes the results of the subsidiaries Águas do Rio and Parsan, which are not consolidated in Aegea's Financial Statements but booked to the accounts via equity income.

## Message from the Management

In the first nine months of 2024, the Ecosystem of companies managed by Aegea, including Águas do Rio, reported proforma Net Revenue of R\$12.0 billion, a growth of 15.6%, and proforma EBITDA of R\$5.5 billion, an expansion of 28.5% compared to the same period in 2023. We closed the third quarter with 13.6 million households, an increase of 906 thousand compared to the previous year.

This performance is the result of the combination of our portfolio profile, which provides consistent growth, with inorganic expansion. The execution of investments in the expansion of water supply and sewage network coverages, and the commercial initiatives involving the concessions and PPPs we operate, connecting 508 thousand new households, represented 56% of the total growth, equivalent to a population of 900 thousand people now benefiting water and sewage services. The expansion of the portfolio, with new concessions and PPPs, contributed a further 398 thousand households, representing 44% of the total increase, equivalent to 800 thousand people now served by the Company.

In the 12 months ending 3Q24, investments amounted to R\$6.1 billion, of which R\$5.0 billion in CAPEX and R\$1.1 billion in grants payments. We concluded six new funding operations in the capital markets in the third quarter, totaling R\$3.4 billion, to finance these investments. Among these, we highlight R\$1.5 billion blue infrastructure debentures issued by Corsan, with demand over 2 times the offering size.

The confidence that the financial market - both local and international - places in our business reflects, among other factors, our ongoing commitment to operational efficiency, which drives better margins, and our solid

governance structure and financial discipline. We ended another quarter with financial leverage, measured by the Net Debt/EBITDA ratio at 2.54x, significantly lower than the 3.50x limit of our most restrictive covenants. In the case of the Ecosystem, we closed the period with a leverage of 3.68x.

Considering climate change and its impact on the locations where we operate, we continue to invest and take preventive actions to guarantee operational resilience, especially in the water supply. In Manaus, which has experienced another period of drought, we are continuing the action plan started in 2023. These guarantees supply even under the most extreme scenarios such as the current drought, already 25% more severe than 2023 and the worst in 120 years. In terms of investments, improvements have been made to water withdrawal structures on the Negro River, including modernization of electrical and hydraulic systems, as well as the installation of floating pumps. In Rio de Janeiro's Lakes Region, we increased water production from 1,500 to 1,800 liters per second, in addition to other investments for guaranteeing supply in the summer, particularly with the tourist influx, which can be as much as three times the resident population in the region.

The guarantee of water supply for the future involves the recovery and protection of water bodies and headwater springs, conducted mainly through the expansion of coverage and sewage treatment. The level of excellence and operational expertise achieved in these 14 years of Aegea has enabled us expand sewage coverage to the most diverse locations and geographies using rappelling techniques in favelas and communities and adapting our operations and infrastructure for



customers living in vulnerable stilt houses . In Manaus, for example, where we are in the early stages of the cycle of investments in expanding sewage coverage, we have already seen significant improvements in the quality of water of *igarapés* (watercourses), the result of treatment and correct disposal of effluent in the environment.

In Rio de Janeiro, through Águas do Rio, we completed three years of operations in November. During this period, we invested more than R\$3.5 billion in recovering assets, implementing new technologies and expanding treated water supply and sewage networks in the 27 municipalities where we operate. In October, we completed two important stages that reflect the disciplined execution of our business plan: (i) the payment of the last installment of the concession grat to the State of Rio de Janeiro, in the amount of R\$3.8 billion, thus ending all payment obligations contracted (R\$15.4 billion in Grant Fees) when we won the bid in 2021; and (ii) the disbursement of another R\$1.7 billion in long-term financing with BNDES, within the total of the R\$25.5 billion Project Finance contracted with BNDES, IDB, Proparco and the Capital Market, of which we have already disbursed R\$15.7 billion.

Also in Rio, the benefits of investments in sewage systems are evident. As a direct result of our interventions, which prevented the irregular dumping of 92 million liters of sewage per day into Guanabara Bay and ocean beaches, the capital's population is already enjoying revitalized ecosystems. Emblematic examples include Prainha da Glória, Paqueta Island and Flamengo Beach, which in recent months has established itself as the new meeting point for Rio residents. Results like these are what drive us to move forward with the goal of reducing the sanitation gap in Brazil, promoting greater health, quality of life

and environmental recovery in new areas. We recently began two new operations, the water and sewage concessions of Águas de Jaru (RO) and the assisted operation of Águas de Palhoça (SC), while we were successful in two tender bids, Sanepar's (PR) Lot 1 sewage treatment PPP and the water and sewage concession for 224 municipalities in the state of Piauí. These operations, in addition to two others which also began activities this year, Águas de Valadares (MG) and Ambiental Paraná (PR), comprises a total population of 3.4 million.

Our constant search for excellence in results has led us for the second consecutive year to be recognized as the best company in the 'Sanitation and Environment' category in *Exame* magazine's Best and Biggest awards. We also took first place in the 'Water, Sanitation and Environmental Services' in the *Valor 1000* award as well as receiving the "Infrastructure Financing of The Year" and "Water/Sanitation Financing of the Year" awards from Latin Finance magazine for the structuring of the Águas do Rio long-term financing. These achievements reinforce our commitment to connecting the next household, generating a positive impact on the lives of people and the environment.

Bringing sanitation to the four corners of the country is a commitment to the future of the next generations and to Brazil. The sanitation market has great potential and innumerable opportunities for growth, given the challenge of universalization of services. We remain focused on these opportunities, preserving the pillar of our financial discipline and deleveraging trajectory as well as the value generation for our shareholders and stakeholders.

*The Management*

## Results – Aegea Proforma

In recent years, Aegea has become an investment platform in the sanitation sector, attracting capital in a structured way to support the expansion of its businesses. In this context, corporate structures were developed which are currently not fully consolidated in the Company's Financial Statements. To show the results of the companies managed by the Company, that is, the Aegea Ecosystem, we discuss below the results of Aegea Proforma, which considers:

- The results of Águas do Rio, subsidiaries not consolidated in the Financial Statements and the results of which are booked via equity income; and
- Debt of the Parsan investment vehicle.

Worthy of note is that in 9M24, proforma consolidated leverage of the Aegea Ecosystem was 3.68x, very close to our most restrictive covenants of 3.50x. Below we present the operational and financial highlights of the Aegea Ecosystem:

Operational and financial highlights	9M24				9M23				Δ 9M24 x 9M23 %
	Aegee <sup>1</sup>	Águas do Rio	Corsan	Proforma Aegee <sup>2</sup>	Aegee <sup>1</sup>	Águas do Rio	Corsan <sup>4</sup>	Proforma Aegee <sup>2</sup>	
Employees	11,316	4,373	4,208	19,897	9,885	3,887	4,655	18,427	8.0%
Active households <sup>3</sup> (thousand)	5,393	4,681	3,564	13,637	4,725	4,547	3,459	12,731	7.1%
Billed volume <sup>3</sup> ('000 m <sup>3</sup> )	536,556	760,919	297,084	1,594,559	442,182	721,993	287,278	1,451,453	9.9%
Net Revenue (R\$ million)	3,618.6	5,214.5	3,089.5	11,953.0	3,325.5	4,505.1	2,965.5	10,338.9	15.6%
EBITDA (R\$ million)	2,006.4	1,543.6	1,394.1	5,487.3	2,611.2	1,303.0	896.9	4,269.6	28.5%
EBITDA Margin	55.4%	29.6%	45.1%	45.9%	78.5%	28.9%	30.2%	41.3%	4.6 p.p.
Net Income (R\$ million)	494.3	384.5	800.3	844.9	546.6	436.2	675.9	1,002.1	-15.7%
Capex LTM (R\$ million)	2,353.5	1,876.2	1,899.1	6,128.8	1,165.8	1,269.8	974.5	3,410.1	79.7%
Net Debt (R\$ million)	13,664.5	9,180.7	1,904.9	27,719.4	10,550.0	7,678.4	591.7	21,740.0	27.5%
Net Debt/EBITDA LTM (x)	2.84	4.18	1.45	3.68	3.21	4.66	0.48	3.89	-0.21 x

1 - Includes the value of the business combination with Corsan in the amount of R\$ 246.2 million, and excludes equity income, declared dividends and revenues with related parties (services provided to Águas do Rio).

2 - Proforma Aegee considers Parsan's debt totaling R\$3.0 billion, issued in March/23.

3 - Aegee's households and billed volume in 9M23 were restated to include Ambiental Ceará's operational data.

4 - Considers 9 full months of Corsan, which was consolidated from July/2023 on.

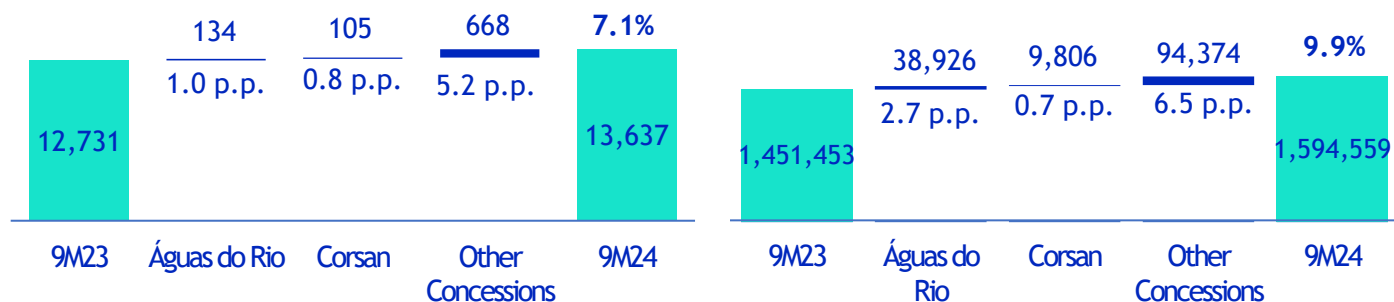
### Proforma Operating Results:

- Proforma Households<sup>1</sup>: Totaled 13.6 million in 9M24, an increase of 7.1% or 906 thousand households compared to the previous year, mainly due to (i) the investments in expanding network coverage, with 508 thousand new households connected and (ii) the expansion of the portfolio with an additional 398 thousand households through the Ambiental Paraná, Águas de Valadares and Águas de Jarú operations.
- Proforma billed volume: Reached 1.6 billion cubic meters in 9M24, a growth of 9.9% or 143.1 million m<sup>3</sup> compared to 2023. The Ambiental Ceará, which began operations during 2023, was responsible for 40% of the growth, Águas do Rio accounted for 27% of the increase, and operations which began in 2024 (Ambiental Paraná, Águas de Valadares and Águas de Jarú) represented 19% of the growth.

<sup>1</sup> Includes households billed by Águas do Rio.

Growth in Proforma Active Households,  
9M23 vs. 9M24 ('000)

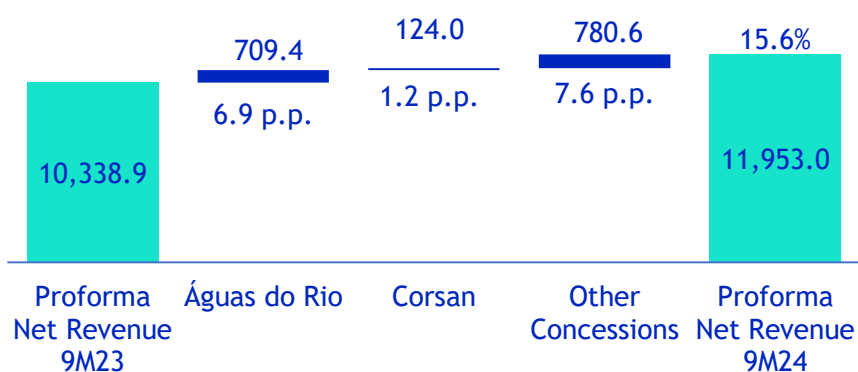
Growth in Proforma Billed Volume,  
9M23 vs. 9M24 ('000 m<sup>3</sup>)



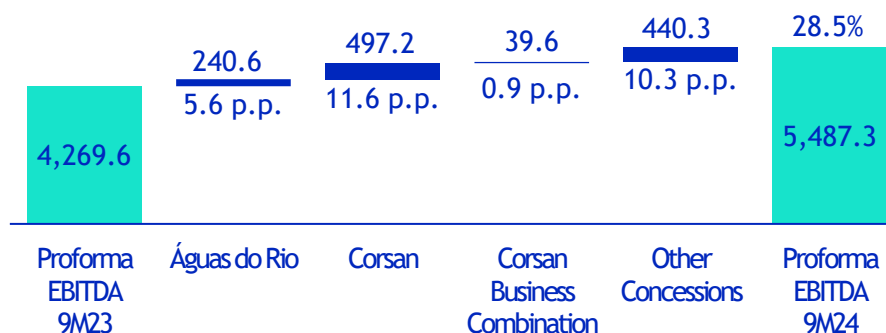
### Proforma Financial Results:

- Proforma Net Revenue: Amounted to R\$12.0 billion in 9M24, an increase of 15.6% compared to the previous year, due to the increase in billed volume and the tariff readjustments implemented in the period.
- Proforma EBITDA: Reached R\$5.5 billion in 9M24, a growth of 28.5% in relation to 9M23 due to the evolution in operational and financial performance of the concessions.

Proforma Net Revenue Growth,  
9M23 vs. 9M24 (R\$ million)



Proforma EBITDA Growth,  
9M23 vs. 9M24 (R\$ million)



- Proforma Capex:** In the last twelve months ended in 3Q24, the companies managed by Aegea invested a total of R\$6.1 billion, a growth of R\$2.7 billion compared to the previous year, driven particularly by the expansion of sewage coverage at all concessions and PPPs and the commercial investments in Águas do Rio. During the period, R\$1.1 billion was paid out in grants, of which R\$656.6 million in amendments to Corsan's concession agreements and a further R\$406.9 million by the Governador Valadares concession.
- Proforma Debt and Leverage:** Aegea's proforma net debt was R\$27.7 billion. In 3Q24, proforma net leverage measured by the net debt/EBITDA ratio reduced to 3.68x versus 3.89x, and average maturity of the debt increased to 7.2 years, compared to the 4.3 years in 3Q23, reflecting the Company's liability management initiatives. In the following chart we show the cash and cash equivalents position and the amortization schedule of Proforma debt:

**Aegea Ecosystem - Cash and Debt Amortization Schedule (R\$million)**



## Results - Aegea Financial Statements

The following sections present Aegea's results as reported in its Financial Statements, now including Corsan's results as of the third quarter 2023.

### Financial Highlights – Aegea Statements

Aegea consolidated (R\$ '000)	3Q24	3Q23	Δ %	9M24	9M23	Δ %
Net operating revenue <sup>1</sup>	2,660,369	2,277,649	16.8%	7,371,768	4,304,125	71.3%
Water revenue	2,059,140	1,791,450	14.9%	5,773,412	3,194,846	80.7%
Sewage revenue <sup>2</sup>	481,651	353,789	36.1%	1,343,690	851,132	57.9%
PPP revenue <sup>3</sup>	267,225	150,743	77.3%	682,513	292,535	133.3%
Services Companies revenue	311,209	287,177	8.4%	663,652	473,676	40.1%
Deductions from revenue	(458,856)	(305,510)	50.2%	(1,091,499)	(508,064)	114.8%
Operating Costs and Expenses <sup>4</sup>	(1,084,698)	(1,022,535)	6.1%	(3,002,302)	(1,651,368)	81.8%
Equity income	66,833	32,379	106.4%	35,522	138,580	-74.4%
<b>Adjusted EBITDA</b>	<b>1,642,504</b>	<b>1,287,493</b>	<b>27.6%</b>	<b>4,404,988</b>	<b>2,791,337</b>	<b>57.8%</b>
Adjusted EBITDA Margin	61.7%	56.5%	5.2 p.p.	59.8%	64.9%	-5.1 p.p.
Financial Result	(600,111)	(422,181)	42.1%	(1,706,051)	(1,215,003)	40.4%
<b>Net Income</b>	<b>612,695</b>	<b>436,706</b>	<b>40.3%</b>	<b>1,294,541</b>	<b>679,600</b>	<b>90.5%</b>

### Net Revenue – Aegea Financial Statements

In 3Q24, Aegea reported net revenue<sup>1</sup> of R\$2,660.4 million, an increase of 16.8% or R\$382.7 million in relation to 3Q23.

The main factors contributing to this performance in the third quarter were:

- I. Tariff readjustments and an increase in volume billed at the concessions;
- II. An increase in the PPPs revenue due to the greater volume of investments for expanding sewage coverage, with the highlight to Ambiental Ceará, which contributed with 84% of all PPP revenue in the quarter;
- III. Start of operations of Águas de Valadares, contributing to a growth of R\$52.5 million in revenue;
- IV. Revenue growth from the services companies for the non-consolidated subsidiary Águas do Rio. The services companies, including Aegea Holding and the Aegea Administrative Center, provide financial, administrative, planning and investment execution services, among others.

In 9M24, net revenue was R\$7,371.8 million, an increase of 71.3%, or R\$3.1 billion in relation to 9M23. This growth is largely the result of the consolidation of Corsan from July 2023, resulting in an impact of only three months accounted in the 9M23 period as opposed to a full nine months in 2024 (+R\$2.1 billion), and Ambiental Ceará (+R\$528.5 million).

The following chart shows the growth in net revenue between quarters and the accumulated periods.

<sup>1</sup> Net operating revenue recorded in the Financial Statements, less construction revenue with a margin close to zero (OCPC05) and with no cash effect.

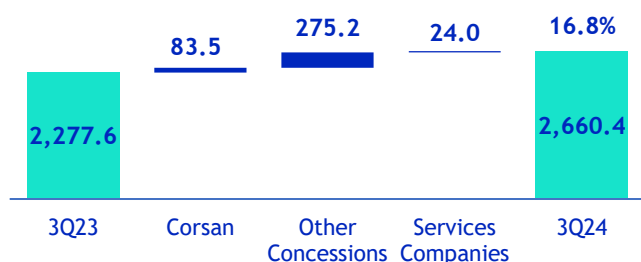
<sup>2</sup> Not including intangible asset construction revenue with a margin close to zero.

<sup>3</sup> Construction revenues - PPP of the Ambiental Serra, Ambiental Vila Velha, Ambiental Cariacica, Ambiental Metrosul, Ambiental Ceará and Ambiental Paraná (CPC47) concessionaires: sum of the financial asset remuneration and financial asset construction revenue lines in explanatory note 20 of the Financial Statements.

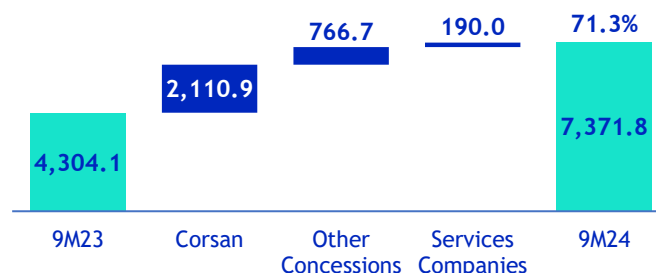
<sup>4</sup> Does not include construction costs intangible asset with margin close to zero.



**Net Revenue Growth,  
3Q23 vs. 3Q24 (R\$ million)**

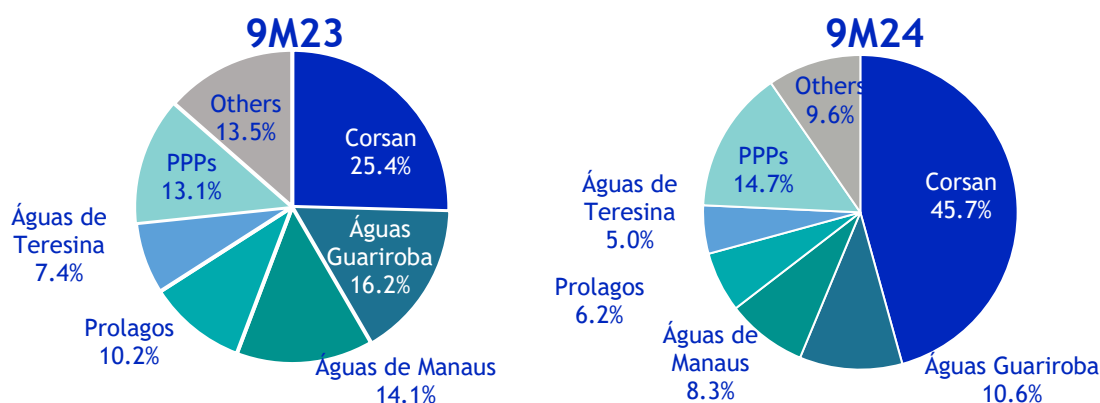


**Net Revenue Growth, 9M23 vs. 9M24  
(R\$ million)**



The following charts show the breakdown in the billed volume of the more main SPVs:

**Billed volume by company (%) Aegea**



## Active Households<sup>1</sup> - Aegea Financial Statements

Aegea recorded 9.0 million active households in 3Q24, a growth of 9.5% or 773 thousand households compared to the previous year. The new operations of Ambiental Paraná, Águas de Valadares and Águas de Jarú added 398 thousand new households while execution of the investments added 375 thousand new households.

The number of households supplied with water reached 5.2 million, an increase of 5.3% or 258 thousand new households compared to the previous year. Águas de Valadares and Águas de Jarú accounted for an additional 143 thousand new households, while investments in the remaining concessions, mainly in commercial initiatives, added approximately 115 thousand new households.

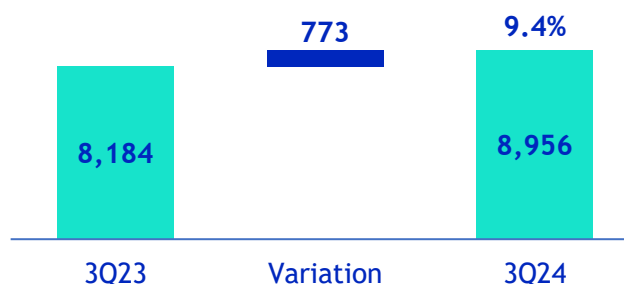
The number of households with sewage collection/treatment services was 3.8 million, a growth of 15.7% or 515 thousand new households compared to the previous year. Ambiental Paraná and Águas de Valadares added 262 thousand new households, while investments in the remaining concessions, mainly in the expansion of network coverage, added approximately 253 thousand new households.

<sup>1</sup> Households: a single-family occupancy, or a subdivision of a property with occupancy independent of others, perfectly identifiable or verifiable according to the purpose of its legal occupancy, equipped with private or common installation for the use of water supply or sewage collection services. For example: a building with 10 apartments has one connection and 10 households. Active households: households excluding those disconnected for commercial reasons or suspended at the customer's request.

Total Active households	3Q24	3Q23 <sup>1</sup>	Δ %
Water	5,155,382	4,897,548	5.3%
Sewage	3,800,993	3,286,213	15.7%
<b>Total</b>	<b>8,956,375</b>	<b>8,183,761</b>	<b>9.4%</b>

The following chart shows growth in active households:

Growth in households, 3Q23 vs. 3Q24 ('000)



## Billed volume – Aegea Financial Statements

In 3Q24, total billed volume amounted to 280.7 million m<sup>3</sup>, an increase of 15.3%, or 37.2 million m<sup>3</sup>, compared to 3Q23. The new operations of Ambiental Ceará, Ambiental Paraná, Águas de Valadares and Águas de Jarú were responsible for 32% of the growth with an additional billed volume of 11.8 million m<sup>3</sup>. Billed volume of water reached 172.0 million m<sup>3</sup>, a growth of 7.3% or 11.7 million m<sup>3</sup>, with Águas de Valadares and Águas de Jarú being responsible for 36% of the increase in the period. Billed volume of sewage reached 108.7 million m<sup>3</sup>, a growth of 30.8% or 25.6 million m<sup>3</sup>. The Ambiental Paraná and Águas de Valadares operations accounted for 29% of the increase and Ambiental Ceará, which began its operations in block 2 at the end of 3Q23, was responsible for 60%.

In 9M24, Aegea billed volume was 833.6 million m<sup>3</sup>, an increase of 56.9%, or 302.4 million m<sup>3</sup> in relation to the previous year. Corsan accounted for 69% of the increase, while the new operations were responsible for a further 9%. Billed volume of water reached 513.8 million m<sup>3</sup>, a growth of 58.9%, with Corsan being responsible for 90% of the increase, while the new operations were responsible for a further 4%. Billed volume of sewage was 319.9 million m<sup>3</sup>, an increase of 53.8% compared to the previous year, with Ambiental Ceará being responsible for 51% of the variation, while Corsan contributed to 33%.

The following table compares billed volumes between the analyzed periods:

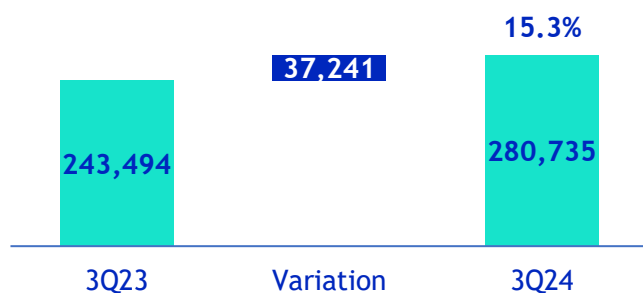
Billed volume ('000 m <sup>3</sup> )	3Q24	3Q23 <sup>1</sup>	Δ %	9M24	9M23 <sup>1</sup>	Δ %
Water	172,038	160,380	7.3%	513,790	323,284	58.9%
Sewage	108,697	83,115	30.8%	319,851	207,959	53.8%
<b>Total</b>	<b>280,735</b>	<b>243,494</b>	<b>15.3%</b>	<b>833,640</b>	<b>531,243</b>	<b>56.9%</b>

The following charts show the evolution in billed water and sewage volume:

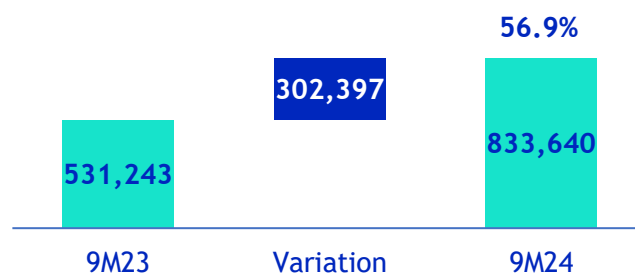
<sup>1</sup> The active households for the 3Q23 were reworked to include Ambiental Ceará's numbers.

<sup>2</sup> The volumes for 3Q23 and 9M23 have been restated to include the figures for Ambiental Ceará.

Growth in Billed Volume,  
3Q23 vs. 3Q24 ('000 m<sup>3</sup>)

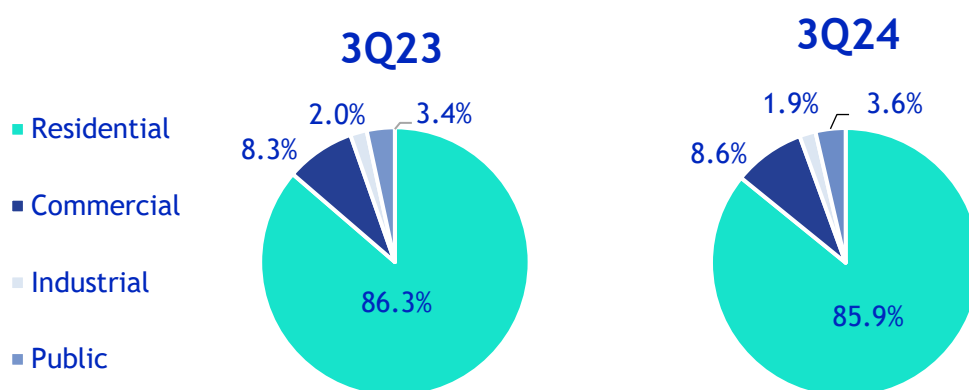


Growth in Billed Volume,  
9M23 vs. 9M24 ('000 m<sup>3</sup>)



The following chart shows billed volume of water by category. The largest concentration of customers is in the residential segment, which corresponded to 85.9% of total billed volume.

Billed volume of water by category between 3Q23 and 3Q24 (%)



## Costs, Expenses and Other Operating Revenues – Aegea Financial Statements

Aegea's 3Q24 and 9M24 results were positively impacted by the effects of Corsan's business combination, specifically by the measurement at fair value of acquisition of intangibles which, although they have no book effect on the acquired company's Financial Statements, are measured at fair value and booked (Purchase Price Allocation - PPA) in Aegea's Consolidated Financial Statements (CPC 15), since they were part of the valuation that established the price of Corsan's acquisition. In this context, certain expenses incurred by Corsan did not impact Aegea's result as they had already been recognized and booked in the asset's acquisition value and, therefore, represent adjustments to the way the figures are reported by Aegea. The adjustments of the business combination in the 3Q24 result were positive at R\$77.0 million, of which R\$45.4 million in the provisions for legal contingencies line and R\$31.7 million in the labor expenses line. In 9M24, the adjustments of the business combination were R\$255.2 million, of which R\$158.6 million in the provisions line and R\$96.7 million in the labor expenses line.

In 3Q24, costs and expenses, excluding the effects of amortization and depreciation and construction costs with margin close to zero, totaled R\$1.1 billion, an increase of R\$62.2 million compared with 3Q23. Excluding the business combination adjustments in both periods, costs and expenses amounted to R\$1.3 billion, an increase of R\$101.7 million mainly due to the new operations of Ambiental Paraná, Águas de Valadares and

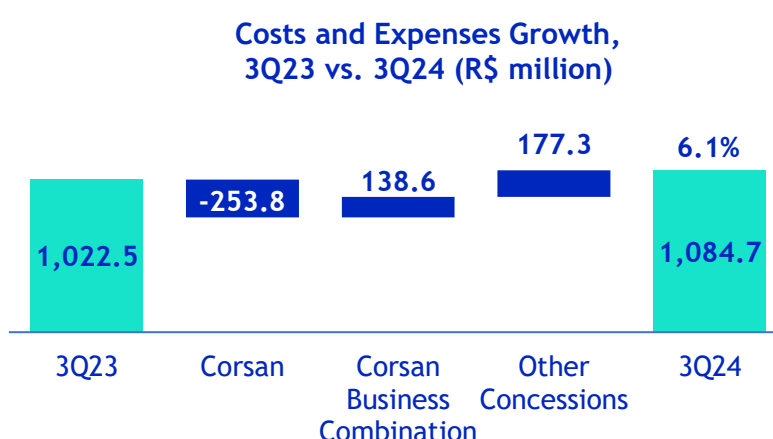
Águas de Jarú, corresponding to an additional R\$44.6 million in total costs and expenses. This amount was partially offset by the reduction in Corsan's costs and expenses, specially in the Labor expenses line as a result of the Voluntary Severance Program, as well as measures to increase efficiency that reduced other costs and expenses lines.

In 9M24, costs and expenses, excluding the effects of amortization and depreciation and construction costs with margin close to zero, were R\$3.0 billion, an increase of R\$1.4 billion compared with 9M23. This variation is due largely to the complete nine-month period of Corsan's consolidation in 9M24, compared to 3 months consolidation (July to September 2023) in 9M23, plus the beginning of the new operations of Ambiental Paraná, Águas de Valadares and Águas de Jarú, which were responsible for an additional R\$92.4 million in the total costs and expenses in 9M24.

The following table details the variations in the OPEX between the quarters and the accumulated periods:

Costs and expenses (R\$ '000)	3Q24	3Q23	Δ %	9M24	9M23	Δ %
Labor	(408,669)	(466,400)	-12.4%	(1,126,807)	(744,782)	51.3%
Outsourced services	(205,437)	(291,376)	-29.5%	(690,378)	(417,146)	65.5%
Maintenance	(30,748)	(39,375)	-21.9%	(107,144)	(62,412)	71.7%
Materials, equipment and vehicles	(27,271)	(17,971)	51.8%	(86,110)	(37,304)	130.8%
Concession costs	(27,725)	(11,399)	143.2%	(87,472)	(34,249)	155.4%
Electricity	(143,484)	(147,502)	-2.7%	(452,723)	(290,965)	55.6%
Chemicals	(32,021)	(52,421)	-38.9%	(112,119)	(86,269)	30.0%
Expected Credit Losses	(27,777)	(24,713)	12.4%	(107,561)	(67,622)	59.1%
Provisions for civil, labor, tax, and environmental risks	322	95,951	-99.7%	47,884	80,953	-40.8%
Construction costs	(118,750)	(82,099)	44.6%	(294,960)	(147,082)	100.5%
Taxes, charges and social contributions	(5,164)	(3,144)	64.2%	(13,311)	(7,389)	80.1%
Rentals	(38,728)	(28,524)	35.8%	(64,031)	(63,974)	0.1%
Other Operating Expenses	(54,142)	(72,255)	-25.1%	(182,283)	(125,349)	45.4%
Other Operating Income <sup>1</sup>	34,896	118,693	-70.6%	274,713	352,222	-22.0%
<b>Subtotal</b>	<b>(1,084,698)</b>	<b>(1,022,535)</b>	<b>6.1%</b>	<b>(3,002,302)</b>	<b>(1,651,368)</b>	<b>81.8%</b>
Depreciation and amortization	(244,598)	(208,032)	17.6%	(661,720)	(469,934)	40.8%
<b>Total</b>	<b>(1,329,296)</b>	<b>(1,230,567)</b>	<b>8.0%</b>	<b>(3,664,022)</b>	<b>(2,121,302)</b>	<b>72.7%</b>

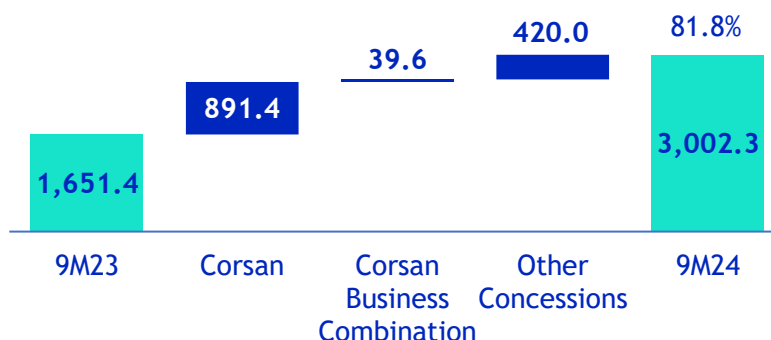
The following charts show the evolution in costs and expenses between quarters and accumulated periods:



<sup>1</sup> Includes declared dividends of Águas do Rio in the amount of R\$7.1 million in 3Q24, R\$202.5 million in 9M24, R\$15.7 million in 3Q23 and R\$247.2 million in 9M23.



### Costs and Expenses Growth, 9M23 vs. 9M24 (R\$ million)



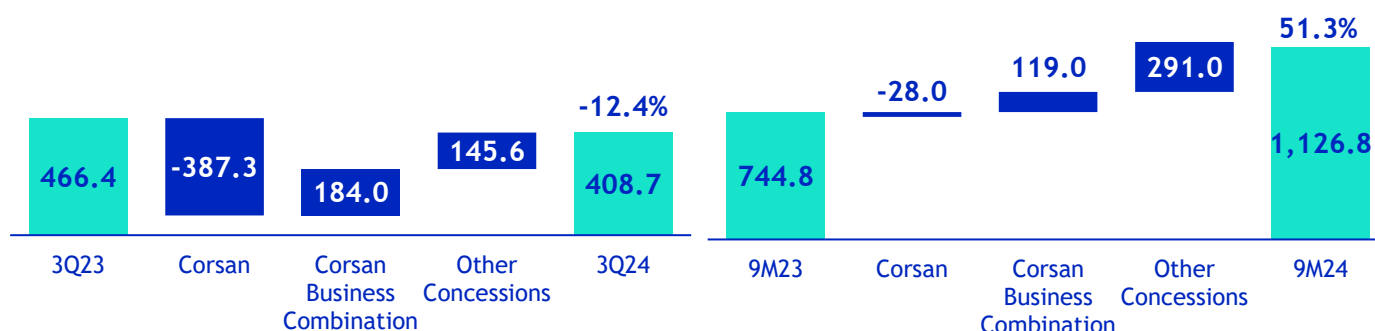
#### • Labor:

In 3Q24, labor costs and expenses totaled R\$408.7 million, a reduction of 12.4% compared with 3Q23. This result is mainly due to the reduction of R\$203.3 million in labor costs and expenses at Corsan due to the PDI (considering the adjustments made regarding the Business Combination). This impact more than offset the increase in headcount at the new operations and the other concessions, as well as the result of collective bargaining negotiations in the period.

In 9M24, labor costs and expenses amounted to R\$1.1 billion, an increase of R\$382.0 million compared with 9M23. This increase is mainly due to the longer period of consolidation in the case of Corsan in 9M24 as compared with 9M23, when only three months were accounted, and additionally, to the impact of the beginning of new operations and of collective bargaining negotiations during the period.

### Labor Costs and Expenses Growth, 3Q23 vs. 3Q24 (R\$ million)

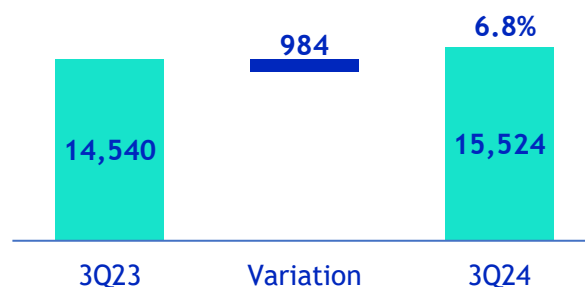
### Labor Costs and Expenses Growth, 9M23 vs. 9M24 (R\$ million)



The Company ended 3Q24 with a headcount of 15,524, an increase of 984 employees compared to 3Q23, of which 885 pertaining to operations beginning in 2024 and at Ambiental Ceará. Corsan ended 3Q24 with 4.2 thousand employees, practically stable compared with 3Q23, a reflection of: (i) adherence of 1.7 thousand employees to the PDI; and (ii) the hiring of 1.7 thousand new employees.

Including the employees of Águas do Rio, which is not consolidated in the Company's Financial Statements, the Ecosystem ended 3Q24 with a headcount of 19,897.

### Total Number of Employees, 3Q23 vs. 3Q24



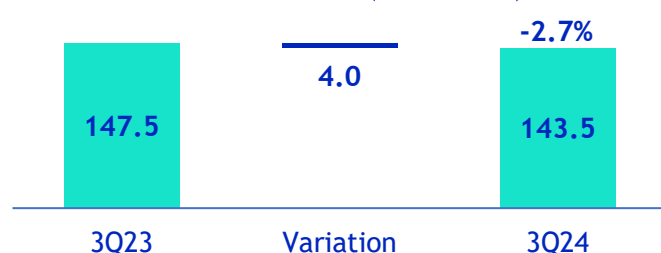
#### • Energy:

In 3Q24 the energy costs booked to the costs and expenses lines amounted to R\$143.5 million, a reduction of 2.7% compared with 3Q23. However, considering other costs and expenses associated with the purchase of energy, such as leases and financial expenses related to self-production contracts, the total costs related to energy amounted to R\$159.8 million, an increase of 8.3% or R\$16.3 million, mainly reflecting the start of new operations.

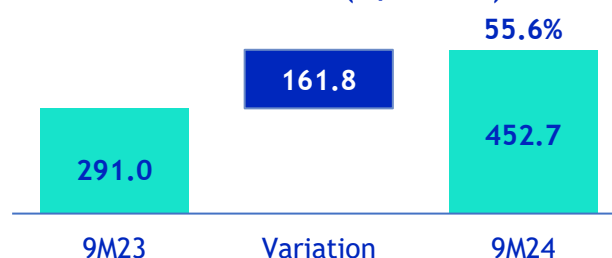
In 9M24, the energy expenses totaled R\$452.7 million, an increase of R\$161.8 million compared to 9M23. Adding the amounts related to energy self-production, the energy costs amounted to R\$472.9 million in 9M24, an increase of R\$182 million compared to 9M23 mainly due to the nine full months of consolidation of Corsan (versus 3 months in 9M23), with an increase of R\$135 million, in addition to the costs of new operations and the re-inclusion of electric power transmission and distribution tariffs in the ICMS calculation base and the increase in this rate in the states.

Including Corsan, the volume of energy contracted on the Free Market was 73% in 3Q24. Excluding Corsan, the volume was 77%. In the Free Market, the contracting modalities are linked to 100% renewable energy sources.

### Electricity Costs and Expenses, 3Q23 vs. 3Q24 (R\$ million)



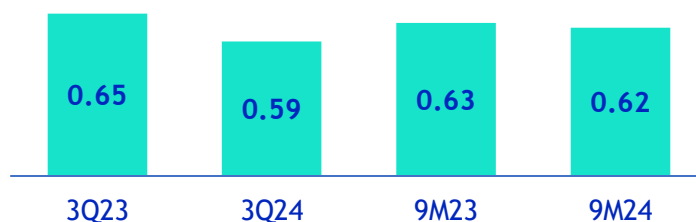
### Electricity Costs and Expenses, 9M23 vs. 9M24 (R\$ million)



In 3Q24, specific consumption of energy was 0.59 kWh/m<sup>3</sup>, a reduction of 9.2% compared to 3Q23 due to energy efficiency measures adopted by the Company, most notably the operational adjustments to Corsan's water distribution systems.

In 9M24, specific energy consumption was 0.62 kWh/m<sup>3</sup>, a reduction of 1.6% compared to the same period in 2023 also due to improvements in the Company's energy efficiency measures.

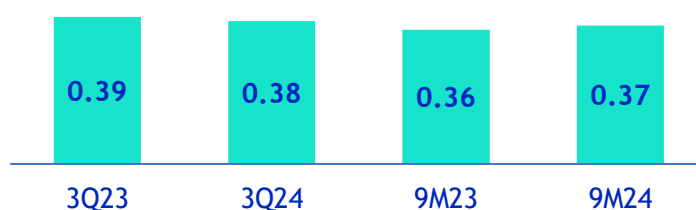
### Specific Energy Consumption (kWh/m<sup>3</sup>)



In 3Q24, unit electric energy costs<sup>1</sup> were R\$0.38/m<sup>3</sup>, a 2.6% reduction and a reflection of the increase in energy volume contracted in the Free Energy Market.

In 9M24, unit electricity costs were R\$0.37/m<sup>3</sup>, an increase of 2.8%. This increase is due to the re-inclusion of the energy transmission and distribution tariff in the ICMS calculation base and the increase in the states' tax rate, which were partially offset by the effect of the increase in migrations to the Free Market, mentioned above.

### Unit Electricity Costs and Expenses (R\$/m<sup>3</sup>)



- **Outsourced services:**

In 3Q24, costs and expenses with outsourced services totaled R\$205.4 million, a decrease of 29.5% compared to 3Q23 mainly due to the services insourcing at Corsan.

In 9M24, costs and expenses with outsourced services totaled R\$690.4 million, an increase of 65.5% compared to 3Q23 due largely to the full nine months of consolidation of Corsan in 2024 and costs related to the start of new operations.

- **Provision for Expected Credit Losses – PECLD:**

In 3Q24, PECLD expenses totaled R\$27.8 million, an increase of R\$3.1 million mainly due to the increase in billing, impacting on a higher volume of provisions, as well as the annual review of provisioning indexes.

In 9M24, PECLD expenses totaled R\$107.6 million, an increase of R\$39.9 million due to the nine months of Corsan's consolidation in 2024 as well as increased billing and the annual review of provisioning indexes.

- **Provisions for civil, labor, tax, and environmental risks:**

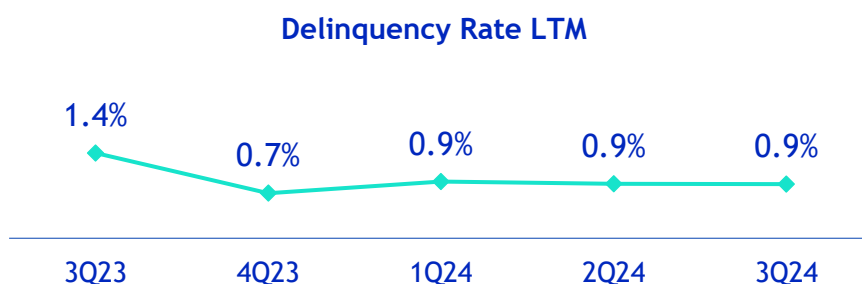
In 3Q24, provisions totaled a positive balance of R\$0.3 million versus a positive balance of R\$96.0 million in 3Q23 due largely to the reversal of a provision for a post-employment benefit at Corsan.

<sup>1</sup> The basis for calculating the unit cost (R\$/m<sup>3</sup>) includes electricity costs for water production and sewage treatment only, that is excluding energy costs of an administrative nature.

In 9M24, provisions totaled a positive balance of R\$47.9 million versus a positive balance of R\$81.0 million in 9M23 due to the increase in provisions, partially offset by adjustments for the combination of business with Corsan.

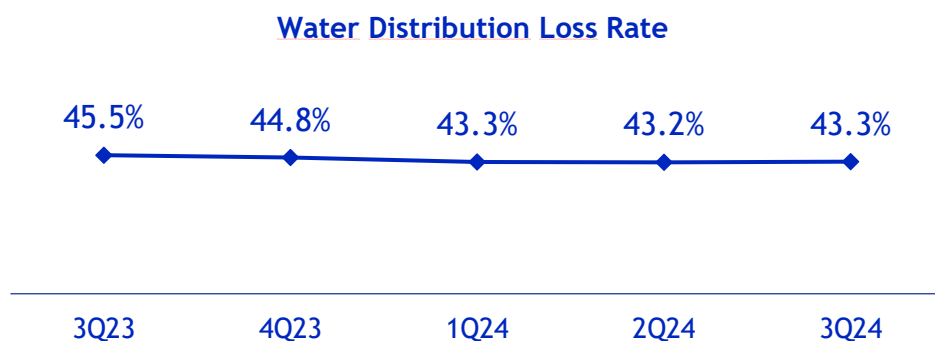
## Delinquency Rate – Aegea Financial Statements

In 3Q24, delinquency<sup>1</sup> was 0.9%, a reduction of 0.5 p.p. compared to the 3Q23.



## Water distribution losses index – Aegea Financial Statements

In 3Q24, Aegea's consolidated loss rate<sup>2</sup> was 43,3%, a 2.2 p.p. reduction compared to 3Q23. This reduction reflects the efforts implemented by the Company to reduce physical and commercial losses.



## Equity Income and Declared Dividends – Águas do Rio

Aegea's EBITDA and Net Income are positively impacted by the results of the unconsolidated subsidiary Águas do Rio, namely equity income and declared dividends. Below is a breakdown of the impacts on Aegea's result:

<sup>1</sup> Delinquency calculation: PECLD costs and expenses/gross revenue excludes cancellations

<sup>2</sup> IN049 (SNIS) - Calculation of Losses in Distribution (%):  $(\text{Water Volume Produced (m}^3\text{)} + \text{Imported Treated Water Volume (m}^3\text{)} - \text{Water Service Volume (m}^3\text{)}) / (\text{Water Volume Produced (m}^3\text{)} + \text{Imported Treated Water Volume (m}^3\text{)} - \text{Water Service Volume (m}^3\text{)})$ .



Águas do Rio Results ('000)	3Q24	3Q23	Δ %	9M24	9M23	Δ %
Equity Income	103,468	32,379	219.5%	138,365	138,580	-0.2%
Dividends Declared	7,145	15,693	-54.5%	202,471	247,177	-18.1%
<b>Total</b>	<b>110,613</b>	<b>48,072</b>	<b>130.1%</b>	<b>340,836</b>	<b>385,757</b>	<b>-11.6%</b>

In 3Q24, Águas do Rio reported a 2.9% increase in households and a 3.5% increase in billed volume compared to the same period of the previous year, a result of the evolution of commercial programs and investments made in the concession. In the same period, Net Revenue reached R\$1.8 billion, an increase of 14.7% compared to 3Q23, and Adjusted EBITDA was R\$537.5 million, an increase of 20.8% compared to the previous year. Net Income was R\$123.9 million, an increase of 1.4% compared to 3Q23. Leverage, measured by the Net Debt/EBITDA ratio, decreased to 4.18x in 3Q24 versus 4.66x in 3Q23.

In 9M24, billed volume increased by 5.4% compared to 9M23. In the period, Águas do Rio recorded Net Revenue of R\$5.2 billion, an increase of 15.7% compared to the same period in 2023, Adjusted EBITDA of R\$1.5 billion, which is 18.5% higher than in 9M23, and Net Income of R\$384.5 million, a decrease of 11.9% compared to 9M23 due to the increase in financial expenses related to the disbursements of funding and financing and the issuances of new debentures for investment execution.

The evolution of Águas do Rio's specific indicators is as follows:

Águas do Rio	3Q24	3Q23	Δ %	9M24	9M23	Δ %
employees	4,373	3,887	12.5%	4,373	3,887	12.5%
households (thousand)	4,681	4,547	2.9%	4,681	4,547	2.9%
billed volume ('000 m <sup>3</sup> )	252,457	243,991	3.5%	760,919	721,993	5.4%
Net Revenue (R\$ million)	1,765.0	1,538.7	14.7%	5,214.5	4,505.1	15.7%
Adjusted EBITDA (R\$ million)	537.5	445.0	20.8%	1,543.6	1,303.0	18.5%
Adjusted EBITDA Margin	30.5%	28.9%	1.5 p.p.	29.6%	28.9%	0.7 p.p.
Net Income (R\$ million)	123.9	122.2	1.4%	384.5	436.2	-11.9%
Capex LTM (R\$ million)	1,876.2	1,269.8	47.8%	1,876.2	1,269.8	47.8%
Net Debt (R\$ million)	9,180.7	7,678.4	19.6%	9,180.7	7,678.4	19.6%
Net Debt/EBITDA LTM (x)	4.18	4.66	-0.48 x	4.18	4.66	-0.48 x
EBITDA UDM (R\$ milhões)	2,195	1,647	33.3%	2,195	1,647	33.3%

Further information on the results of Águas do Rio 1 and 4 may be found in the Earnings Releases of these companies in Aegea's IR website:

<https://ri.aegee.com.br/debentures-companhias-abertas/aguas-do-rio/>

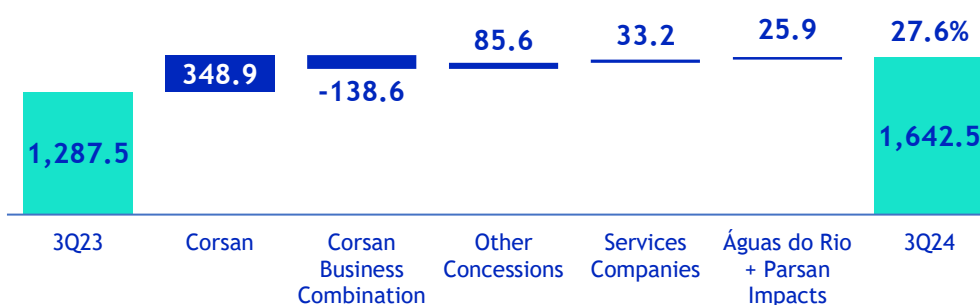
<https://ri.aegee.com.br/debentures-companhias-abertas/aguas-do-rio-4/>

## EBITDA – Aegea Financial Statements

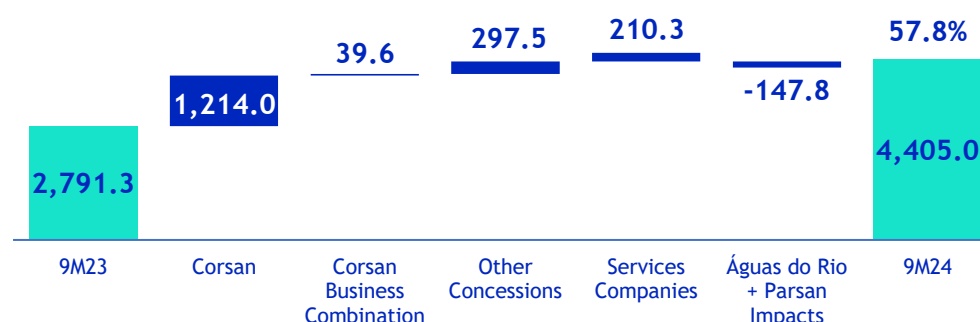
In 3Q24, Aegea's Adjusted EBITDA was R\$1.6 billion, an increase of 27.6% compared to 3Q23, mainly due to the increase in billed volume and tariff readjustments.

In 9M24, Adjusted EBITDA reached R\$4.4 billion, an increase of 57.8% or R\$1.6 billion compared to 9M23, mainly due to the consolidation of Corsan as from July 2023, in addition to the same factors for the quarter.

### Adjusted EBITDA Growth, 3Q23 vs. 3Q24 (R\$ million)



### Adjusted EBITDA Growth, 9M23 vs. 9M24 (R\$ million)



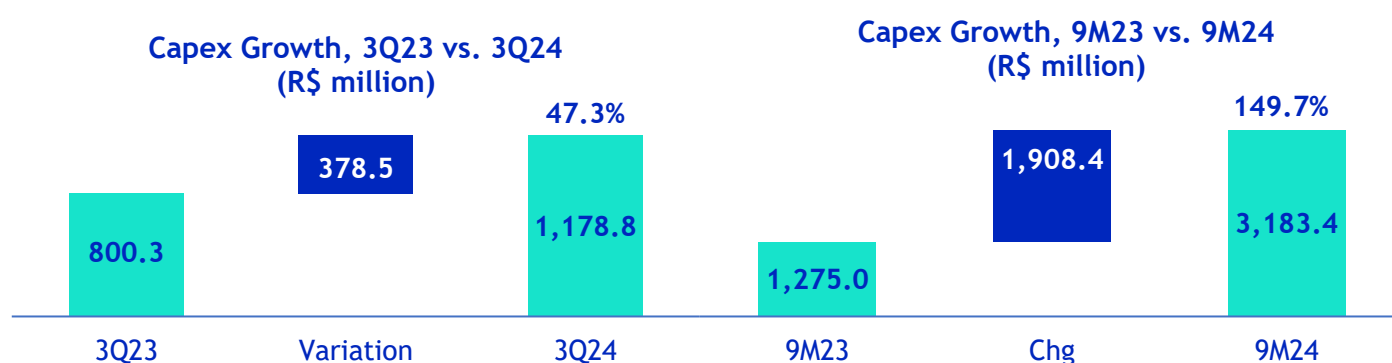
EBITDA (R\$ '000)	3Q24	3Q23	Δ %	9M24	9M23	Δ %
<b>Net Income</b>	<b>612,695</b>	<b>436,706</b>	<b>40.3%</b>	<b>1,294,541</b>	<b>679,600</b>	<b>90.5%</b>
(+) Financial result	600,111	422,181	42.1%	1,706,051	1,215,003	40.4%
(+) Income taxes	234,662	220,574	6.4%	792,238	426,800	85.6%
(+) Depreciation and amortization	244,598	208,032	17.6%	661,720	469,934	40.8%
<b>CVM 156 EBITDA</b>	<b>1,692,066</b>	<b>1,287,493</b>	<b>31.4%</b>	<b>4,454,550</b>	<b>2,791,337</b>	<b>59.6%</b>
(-) Construction Revenue (ICPC 01)	(1,035,863)	(498,686)	107.7%	(2,356,968)	(970,210)	142.9%
(+) Construction Cost (ICPC 01)	986,301	498,686	97.8%	2,307,406	970,210	137.8%
<b>Adjusted EBITDA<sup>1</sup></b>	<b>1,642,504</b>	<b>1,287,493</b>	<b>27.6%</b>	<b>4,404,988</b>	<b>2,791,337</b>	<b>57.8%</b>
Águas do Rio Events	110,613	48,072	130.1%	340,836	385,757	-11.6%
<b>Adjusted EBITDA ex. Águas do Rio</b>	<b>1,531,891</b>	<b>1,239,421</b>	<b>23.6%</b>	<b>4,064,152</b>	<b>2,405,580</b>	<b>68.9%</b>
Adjusted EBITDA Margin	61.7%	56.5%	5.2 p.p.	59.8%	64.9%	-5.1 p.p.
Adjusted EBITDA Margin ex. Águas do Rio	57.6%	54.4%	3.2 p.p.	55.1%	55.9%	-0.8 p.p.

## CAPEX – Aegea Financial Statements

In 3Q24, the Company's CAPEX amounted to R\$1.2 billion, an increase of 47.3% or R\$378.5 million compared to 3Q23. This increase is due to the expansion of sewage coverage in all the concessions as well as the PPPs. In the quarter, R\$197.8 million was paid out in grant fee for adjustments of Corsan's concession agreements.

In 9M24, the Company's CAPEX totaled R\$3.2 billion, an increase of R\$1.9 billion compared to 9M23, given the nine months of consolidation of Corsan, which accounted for R\$1.2 billion of the increase, as well as the investments mentioned above. In the period, R\$814.6 million was paid out in grant fee, of which R\$407.7 million was related to the amendment of Corsan's concession agreements, and R\$406.9 million pertained to the Águas de Valadares concession.

<sup>1</sup> Excludes revenue and construction costs with margin close to zero (ICPC 01).



## Indebtedness<sup>1</sup> - Aegea Financial Statements

The Company's gross debt totaled R\$22.3 billion in 3Q24, an increase of R\$9,2 billion compared to the previous period, mainly due to additional fundraising during the period.

The Cash balances totaled R\$6.7 billion in 3Q24, an amount 3.1x higher than the Company's short-term maturities.

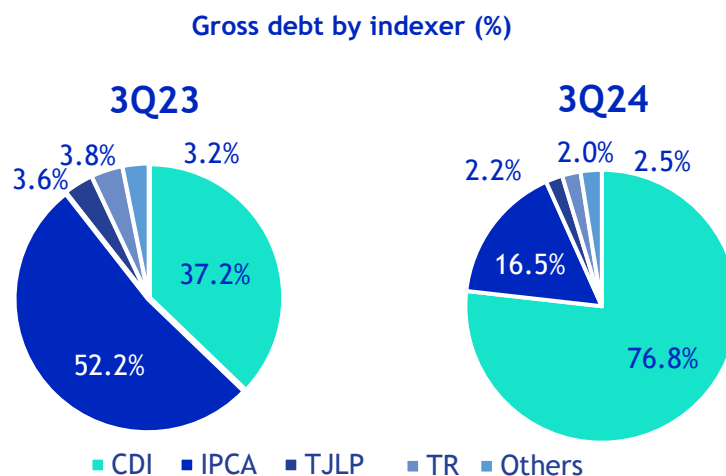
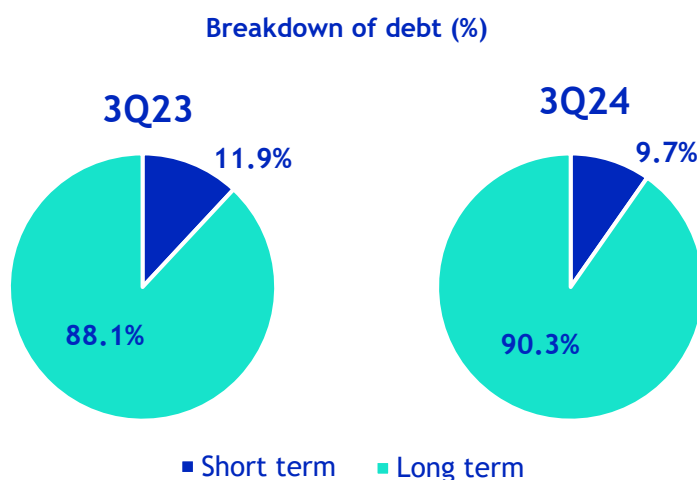
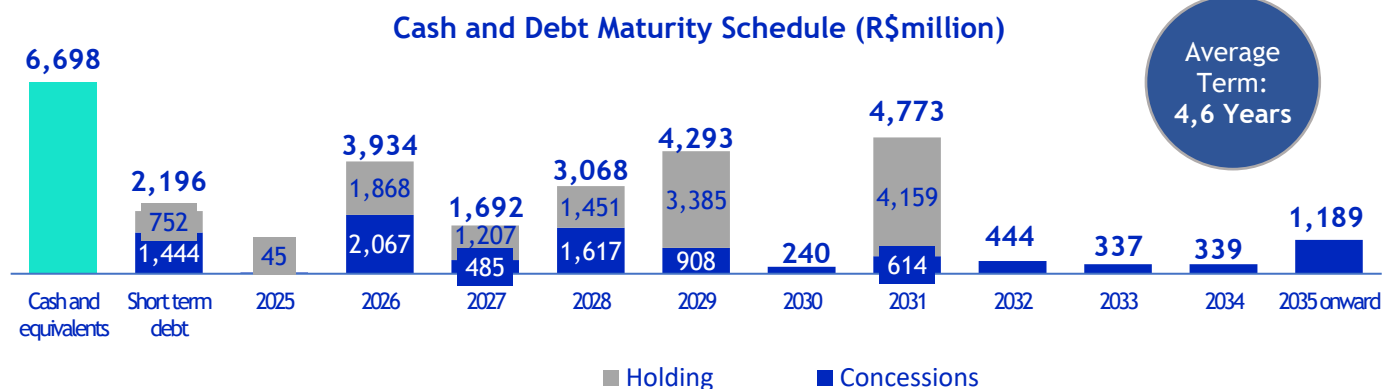
Net debt totaled R\$15.6 billion, an increase of 39.7% compared to the same period last year, and EBITDA in the last 12 months was R\$6.1 billion, an increase of 35.6% or R\$1.6 billion compared to the same period in 2023. As a result, the Company's leverage, as measured by the Net Debt/EBITDA ratio, was 2.54x in 3Q24 versus 2.47x in 3Q23, standing at a comfortable level considering the more restrictive covenant limit of 3.5x.

Indebtedness (R\$ thousand)	9M24	9M23	Δ %
<b>Net Debt</b>	<b>15,569,324</b>	<b>11,142,022</b>	<b>39.7%</b>
(+) Gross debt	22,267,687	13,026,010	70.9%
(+) Loans, financing and debentures	22,551,329	12,967,632	73.9%
(-) Derivatives	306,024	(326,834)	-193.6%
(+) Cash flow hedge and fair value	22,382	(268,456)	-108.3%
(-) Cash and equivalents and financial investments	(6,698,363)	(1,883,987)	255.5%
<b>Adjusted EBITDA (12 months)</b>	<b>6,120,368</b>	<b>4,514,870</b>	<b>35.6%</b>
Aegea Adjusted EBITDA (12 months)	4,803,012	3,289,787	46.0%
Corsan Adjusted EBITDA (12 months)	1,317,356	1,225,083	7.5%
<b>Net Debt / Adjusted EBITDA</b>	<b>2.54x</b>	<b>2.47x</b>	<b>0.07x</b>

At the end of 3Q24, the average term of the debt was 4.6 years, with short-term maturities representing 9.7% of total debt.

The debt maturity schedule which corresponds to Aegea's Financial Statements is shown as follows, 57% of the debt being concentrated in the controlling company and 43% in the SPVs.

<sup>1</sup> The balance of Cash and Cash Equivalents includes restricted cash of R\$59.0 million as of the date for the Financial Statements.



## Financial Result

In 3Q24, the Company's financial result was negative at R\$600.1 million, an increase of 42.1% compared to 3Q23, mainly due to the increase in the Company's gross debt and in the Selic rate.

In 9M24, the Company's financial result was negative at R\$1,706.1 million, an increase of 40.4% compared to 9M23, also mainly due to the increase in the Company's gross debt and in the Selic rate.



Financial Result ('000)	3Q24	3Q23	Δ %	9M24	9M23	Δ %
Financial income	184,244	273,306	-32.6%	1,184,131	906,576	30.6%
Financial expense	(784,355)	(695,487)	12.8%	(2,890,182)	(2,121,579)	36.2%
<b>Total</b>	<b>(600,111)</b>	<b>(422,181)</b>	<b>42.1%</b>	<b>(1,706,051)</b>	<b>(1,215,003)</b>	<b>40.4%</b>

## Managerial Cash Flow

In 3Q24, the company reported Operating Cash Generation of R\$671.9 million, an increase of R\$385.0 million compared to 3Q23. This increase is due to the higher revenue collected and a reduction in Corsan's costs and expenses paid, as mentioned above in the "Costs, Expenses and Other Operating Income - Aegea – Financial Statements" section. In 9M24, Operating Cash Generation was R\$2,326.8 million, an increase of R\$1,489.8 million compared to the previous period, is mainly due to the consolidation of Corsan, which began as of the 3<sup>rd</sup> quarter of 2023, as well as the startup of new operations.

Managerial Cash Flow ('000)	3Q24	3Q23	Δ %	9M24	9M23	Δ %
Revenue collected	2,168,096	1,946,286	11.4%	6,541,162	3,666,243	78.4%
Taxes paid	(395,794)	(313,387)	26.3%	(1,003,812)	(587,706)	70.8%
Operating costs and expenses	(1,100,404)	(1,345,983)	-18.2%	(3,210,506)	(2,241,526)	43.2%
<b>Operational cash generation</b>	<b>671,898</b>	<b>286,916</b>	<b>134.2%</b>	<b>2,326,845</b>	<b>837,012</b>	<b>178.0%</b>

# APPENDICES

# Financial Statements

## Balance Sheet (values R\$'000)

	09/30/2024	12/31/2023
<b>TOTAL CURRENT ASSETS</b>	<b>9,730,922</b>	<b>7,779,735</b>
Cash and cash equivalents	724,662	138,954
Short-term investments	5,853,844	4,710,979
Trade accounts receivable	1,815,134	1,848,528
Inventories	65,183	179,139
Taxes recoverable	169,982	175,859
Contractual financial assets	932,265	333,560
Derivative financial instruments	35,940	71,530
Other receivables	133,912	321,186
<b>TOTAL NONCURRENT ASSETS</b>	<b>30,104,439</b>	<b>26,389,718</b>
Long-term investments	119,857	172,788
Contractual financial assets	506,700	512,043
Trade accounts receivable	502,302	491,522
Taxes recoverable	116,338	179,282
Dividends and interest on equity receivable	1,050,294	835,226
Deferred tax assets	537,718	709,390
Securities	6,792,313	6,533,143
Derivative financial instruments	429,326	541,514
Judicial deposits	411,384	479,122
Other receivables	220,580	220,119
Investments	939,719	676,583
Property, plant and equipment	1,365,547	763,451
Concession-related assets	3,052,905	3,010,743
Intangible assets	14,059,456	11,264,792
<b>TOTAL ASSETS</b>	<b>39,835,361</b>	<b>34,169,453</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,423,294</b>	<b>4,020,079</b>
Suppliers and contractors	722,836	612,167
Loans, financing and debentures	2,195,753	1,451,675
Labor and social obligations	511,779	658,374
Dividends payable	388,603	149,307
Tax obligations	125,215	141,089
Income and social contribution taxes	113,930	146,730
Derivative financial instruments	2,451	540,798
Taxes payable in installments	376	604
Other deferred taxes	57,027	30,774
Other accounts payable	305,324	288,561
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>24,569,022</b>	<b>19,509,807</b>
Suppliers and contractors	54,472	65,615
Loans, financing and debentures	20,355,576	15,627,600
Taxes payable in installments	1,447	1,614
Provisions	1,443,908	1,687,645
Deferred tax liabilities	403,597	328,935
Derivative financial instruments	156,791	289,827
Post-Employment Benefit Provision	633,940	622,578
Other deferred taxes	54,449	55,465
Other accounts payable	1,464,842	830,528
<b>EQUITY</b>	<b>10,843,045</b>	<b>10,639,567</b>
Capital	1,266,450	1,266,450
New share issue costs	(50,511)	(50,511)
Capital reserve	3,497,160	3,497,160
Income reserves	810,753	823,646
Proposed additional dividends	-	259,585
Equity adjustments	256,135	(494,010)
Translation adjustments	2,732	2,732
Hedge accounting	(205,707)	501,247
Noncontrolling shareholders	5,079,890	4,833,268
Retained earnings	186,143	-
<b>TOTAL LIABILITIES</b>	<b>39,835,361</b>	<b>34,169,453</b>

## Income Statement (values R\$'000)

	09/30/2024	09/30/2023
<b>Gross revenue</b>	<b>10,820,235</b>	<b>5,782,399</b>
Direct revenue (Water and Sewage)	7,780,754	4,519,654
Construction Revenue	3,039,481	1,262,745
Deduction from gross revenue	(1,091,499)	(508,064)
<b>Net operating revenue</b>	<b>9,728,736</b>	<b>5,274,335</b>
<b>Cost of services</b>	<b>(4,945,359)</b>	<b>(2,686,194)</b>
Operating costs	(2,342,993)	(1,568,902)
Construction costs	(2,602,366)	(1,117,292)
<b>Operating expenses</b>	<b>(1,026,069)</b>	<b>(405,318)</b>
General and administrative	(1,235,883)	(726,529)
Research and development	(40,064)	(21,266)
Other operating income	249,878	342,477
<b>Equity income</b>	<b>35,522</b>	<b>138,580</b>
<b>Operating income (loss)</b>	<b>3,792,830</b>	<b>2,321,403</b>
Financial result	(1,706,051)	(1,215,003)
Income tax and social contribution	(792,238)	(426,800)
<b>Net income</b>	<b>1,294,541</b>	<b>679,600</b>



# Cash Flow Statement (values R\$'000)

	09/30/2024	09/30/2023
Income before taxes	2,086,779	1,106,400
Adjustments:	1,992,051	1,049,469
Amortization and depreciation	661,720	469,934
Provision (Reversal) for civil, labor, tax and environmental risks	(47,884)	(80,953)
Provision (Reversal) of expected credit losses on customer accounts receivable	28,417	(69,190)
Write-off of notes from accounts receivable	79,144	136,812
Write-off of contract assets	-	709
Provision for post-employment benefits	11,362	(16,719)
Reversal of provisions for post-employment benefits	-	(96,679)
P&L from write-off of Intangible assets	15,020	1,486
Result on disposal of fixed assets	12,788	-
Intangible asset construction margin	(49,562)	-
Dividend income	(202,471)	(247,177)
Equity pickup	(35,522)	(138,580)
Income on financial investments and private debentures	(350,284)	(162,412)
Net (gain) loss on derivative financial instruments	(254,539)	290,105
Charges on loans and financing and debentures	1,430,696	933,466
Amortization of borrowing costs	86,558	45,856
Net exchange differences	636,079	(112,969)
Fair value of debt through profit or loss	(121,412)	51,091
Present value adjustment to trade accounts receivable	48,247	35,966
Monetary restatement of civil, labor, tax and environmental risks	-	18,500
Adjustment to the present value of customers on financial assets	(1,689)	(9,777)
Accrued interest on leases	45,383	-
Changes in assets and liabilities	(508,403)	(511,432)
(Increase)/decrease in other assets	(348,540)	(206,750)
Trade accounts receivable	(133,194)	(235,244)
Contractual financial assets	(660,543)	81,677
Inventories	113,956	(14,517)
Taxes recoverable	65,995	(40,122)
Judicial deposits	79,559	7,895
Other receivables	185,687	(6,439)
Increase/(decrease) in liabilities	(159,863)	(304,682)
Suppliers and contractors	99,526	(220,357)
Labor and social obligations	(146,595)	(34,304)
Tax obligations	(15,874)	5,977
Taxes payable in installments	(395)	(331)
Payment of civil, labor, tax and environmental risks	(194,727)	(22,400)
Other deferred taxes	25,237	28,168
Other accounts payable	72,965	(61,435)
Interest paid	(1,315,906)	(857,975)
Income and social contribution taxes paid	(532,748)	(286,248)
<b>Net cash flow (used in) provided by operating activities</b>	<b>1,721,773</b>	<b>500,214</b>
Redemptions (investments) of short-term investments and private debentures, net	(963,225)	187,951
Income from redemptions of short-term investments and private debentures, net	180,649	157,672
Capital contribution in associates	(259,170)	(1,209,436)
Acquisition of preferred shares	(240,174)	-
Tax incentive reserve	161	161
Acquisition of financial assets	-	(6,761)
Acquisition of the subsidiary CORSAN, net of the cash obtained in the acquisition	-	391,137
Acquisition of property and equipment	(95,416)	(31,837)
Acquisition of concession-related assets	(2,164,406)	(1,154,888)
Acquisition of intangible assets	(923,545)	(88,271)
<b>Net cash flow used in investing activities</b>	<b>(4,465,126)</b>	<b>(1,754,272)</b>
Loans, financing and debentures raised	5,795,330	2,803,765
Borrowing costs of loans, financing and debentures	(165,140)	(47,468)
Loans, financing and debentures paid	(977,143)	(777,230)
Derivative financial instruments received	24,613	439
Derivative financial instruments paid out	(250,565)	(165,330)
Dividends paid out	(918,706)	(571,515)
Cash from capital contribution	9,302	111,527
Gain (Loss) from dilution of equity interest	-	8
Lease payments	(188,630)	-
<b>Net cash flow provided by financing activities</b>	<b>3,329,061</b>	<b>1,354,196</b>
(Decrease) Net decrease in cash and cash equivalents	585,708	100,138
Cash and cash equivalents at January 1	138,954	74,054
Cash and cash equivalents at September 30	724,662	174,192
Net decrease (Decrease) in cash and cash equivalents	585,708	100,138

## Additional Information - Aegea Financial Statements

Additional Information	3Q24
Volume produced (m <sup>3</sup> )	318,840,227
Volume treated (m <sup>3</sup> )	118,399,773
Active water connections	3,951,202
Active sewage connections	2,238,277
EBITDA Águas Guariroba (´1000)	189,305
EBITDA Prolagos (´1000)	95,485
EBITDA Águas de Manaus (´1000)	121,258
EBITDA Águas de Teresina (´1000)	83,168



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# Aegea Saneamento e Participações S.A.

*(Convenience Translation into English from  
the Original Previously Issued in Portuguese)*

**Review of quarterly information for the period  
ended on September 31, 2024**

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## Aegea Saneamento e Participações S.A.

### Statements of financial position as at September 30, 2024 and December 31, 2023

(In thousands of reais)

Assets	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and cash equivalents	5	2.193	2.626	724.662	138.954
Short-term investments	6	3.011.482	2.505.799	5.853.844	4.710.979
Trade accounts receivable	7	445.889	123.373	1.815.134	1.848.528
Contractual financial assets	8	-	-	932.265	333.560
Inventories		-	-	65.183	179.139
Private debentures	9	16.248	9.446	-	-
Taxes recoverable		82.057	88.294	169.982	175.859
Dividends and interest on equity receivable	9	324.691	281.167	-	-
Derivative financial instruments	25	29.611	67.078	35.940	71.530
Other receivables		22.237	19.599	133.912	321.186
<b>Total current assets</b>		<b>3.934.408</b>	<b>3.097.382</b>	<b>9.730.922</b>	<b>7.779.735</b>
Long-term investments	6	-	45.542	119.857	172.788
Trade accounts receivable	7	-	-	502.302	491.522
Contractual financial assets	8	-	-	506.700	512.043
Private debentures	9	392.050	314.673	-	-
Taxes recoverable		2.813	-	116.338	179.282
Dividends and interest on equity receivable	9	1.050.294	835.226	1.050.294	835.226
Accounts receivable from related parties	9	433.695	437.087	-	-
Deferred tax assets	24 b.	-	-	537.718	709.390
Future capital contribution	9	17.418	17.418	-	-
Derivative financial instruments	25	125	500.184	429.326	541.514
Judicial deposits	17	19.296	6.624	411.384	479.122
Securities	10	6.792.313	6.533.143	6.792.313	6.533.143
Other receivables		39.636	11.939	220.580	220.119
<b>Total long-term assets</b>		<b>8.747.640</b>	<b>8.701.836</b>	<b>10.686.812</b>	<b>10.674.149</b>
Investments	10	6.377.038	5.283.233	939.719	676.583
Property, plant and equipment		41.921	38.869	1.365.547	763.451
Concession-related assets	11	-	-	3.052.905	3.010.743
Intangible assets	12	103.500	109.466	14.059.456	11.264.792
<b>Total noncurrent assets</b>		<b>15.270.099</b>	<b>14.133.404</b>	<b>30.104.439</b>	<b>26.389.718</b>
<b>Total Assets</b>		<b>19.204.507</b>	<b>17.230.786</b>	<b>39.835.361</b>	<b>34.169.453</b>

The explanatory notes are an integral part of the quarterly information - ITR

## Aegea Saneamento e Participações S.A.

### Statements of financial position as at September 30, 2024 and December 31, 2023

(In thousands of reais)

Liabilities and equity	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Suppliers and contractors	13	22.904	19.073	722.836	612.167
Loans, financing and debentures	14	751.859	445.179	2.195.753	1.451.675
Labor and social obligations	15	130.932	50.361	511.779	658.374
Tax obligations		21.766	11.012	125.215	141.089
Dividends payable	9	-	-	388.603	149.307
Income and social contribution taxes		-	-	113.930	146.730
Derivative financial instruments	25	1.920	-	2.451	540.798
Taxes payable in installments		-	-	376	604
Other deferred taxes		-	-	57.027	30.774
Other accounts payable	16	9.754	9.216	305.324	288.561
<b>Total current liabilities</b>		<b>939.135</b>	<b>534.841</b>	<b>4.423.294</b>	<b>4.020.079</b>
Suppliers and contractors	13	44	30	54.472	65.615
Loans, financing and debentures	14	12.070.342	10.800.303	20.355.576	15.627.600
Taxes payable in installments		-	-	1.447	1.614
Provisions	17	521	521	1.443.908	1.687.645
Deferred tax liabilities	24 b.	53.995	42.872	403.597	328.935
Derivative financial instruments	25	155.272	-	156.791	289.827
Provision for losses on investments	10	3.655	536.801	-	-
Post-Employment Benefit Provision	18	-	-	633.940	622.578
Other deferred taxes		-	-	54.449	55.465
Other accounts payable	16	12.681	10.366	1.464.842	830.528
<b>Total noncurrent liabilities</b>		<b>12.296.510</b>	<b>11.390.893</b>	<b>24.569.022</b>	<b>19.509.807</b>
<b>Total liabilities</b>		<b>13.235.645</b>	<b>11.925.734</b>	<b>28.992.316</b>	<b>23.529.886</b>
<b>Equity</b>	19				
Capital		1.266.450	1.266.450	1.266.450	1.266.450
New share issue costs		(50.511)	(50.511)	(50.511)	(50.511)
Capital reserve		3.497.160	3.497.160	3.497.160	3.497.160
Income reserves		810.753	823.646	810.753	823.646
Proposed additional dividends		-	259.585	-	259.585
Equity adjustments		256.135	(494.010)	256.135	(494.010)
Translation adjustments		2.732	2.732	2.732	2.732
Retained earnings		186.143	-	186.143	-
<b>Equity attributable to controlling shareholders</b>		<b>5.968.862</b>	<b>5.305.052</b>	<b>5.968.862</b>	<b>5.305.052</b>
<b>Hedge accounting</b>		<b>-</b>	<b>-</b>	<b>(205.707)</b>	<b>501.247</b>
<b>Noncontrolling shareholders</b>		<b>-</b>	<b>-</b>	<b>5.079.890</b>	<b>4.833.268</b>
<b>Total equity</b>		<b>5.968.862</b>	<b>5.305.052</b>	<b>10.843.045</b>	<b>10.639.567</b>
<b>Total liabilities and equity</b>		<b>19.204.507</b>	<b>17.230.786</b>	<b>39.835.361</b>	<b>34.169.453</b>

The explanatory notes are an integral part of the quarterly information - ITR

## Aegea Saneamento e Participações S.A.

### Statements of profit or loss

Nine-month period ended September 30, 2024 and 2023

(In thousands of reais)

	Note	Parent Company				Consolidated			
		Current quarter to date 07/01/2024 a 09/30/2024	Accumulated for the current period 01/01/2024 a 09/30/2024	Prior period to date 07/01/2023 a 09/30/2023	Accumulated from the prior period 01/01/2023 a 09/30/2023	Current quarter to date 07/01/2024 a 09/30/2024	Accumulated for the current period 01/01/2024 a 09/30/2024	Prior period to date 07/01/2023 a 09/30/2023	Accumulated from the prior period 01/01/2023 a 09/30/2023
Net operating revenue	20	503.255	906.332	179.755	382.492	3.696.232	9.728.736	2.776.335	5.274.335
Costs of services	21	(234.391)	(456.709)	(79.030)	(221.953)	(1.799.252)	(4.945.359)	(1.514.839)	(2.686.194)
<b>Gross profit</b>		<b>268.864</b>	<b>449.623</b>	<b>100.725</b>	<b>160.539</b>	<b>1.896.980</b>	<b>4.783.377</b>	<b>1.261.496</b>	<b>2.588.141</b>
General and administrative expenses	21	19.432	(40.725)	2.282	(28.279)	(517.577)	(1.235.883)	(338.626)	(726.529)
Expenses with research and development	21	(18.905)	(40.064)	14.572	(21.266)	(18.905)	(40.064)	14.572	(21.266)
Other operating income	22	15.272	211.477	15.693	247.241	34.896	274.713	118.693	352.222
Other operating expenses		(3.927)	(4.004)	-	(50)	(14.759)	(24.835)	(9.053)	(9.745)
Equity pickup	10	293.730	786.569	311.252	788.523	66.833	35.522	32.379	138.580
<b>Income before finance income (costs) and taxes</b>		<b>574.466</b>	<b>1.362.876</b>	<b>444.524</b>	<b>1.146.708</b>	<b>1.447.468</b>	<b>3.792.830</b>	<b>1.079.461</b>	<b>2.321.403</b>
Finance income	23	356.972	1.124.779	155.992	662.685	184.244	1.184.131	273.306	906.576
Finance costs	23	(745.813)	(2.187.601)	(445.598)	(1.449.790)	(784.355)	(2.890.182)	(695.487)	(2.121.579)
<b>Finance income (costs)</b>		<b>(388.841)</b>	<b>(1.062.822)</b>	<b>(289.606)</b>	<b>(787.105)</b>	<b>(600.111)</b>	<b>(1.706.051)</b>	<b>(422.181)</b>	<b>(1.215.003)</b>
<b>Income before taxes</b>		<b>185.625</b>	<b>300.054</b>	<b>154.918</b>	<b>359.603</b>	<b>847.357</b>	<b>2.086.779</b>	<b>657.280</b>	<b>1.106.400</b>
Income and social contribution taxes	24 a.	-	-	-	-	(131.794)	(549.676)	(217.330)	(400.168)
Income and social contribution taxes	24 a.	(9.603)	(11.123)	(983)	(6.821)	(102.868)	(242.562)	(3.244)	(26.632)
<b>Net income for the period</b>		<b>176.022</b>	<b>288.931</b>	<b>153.935</b>	<b>352.782</b>	<b>612.695</b>	<b>1.294.541</b>	<b>436.706</b>	<b>679.600</b>
<b>Income (loss) attributable to:</b>									
Controlling shareholders		176.022	288.931	153.935	352.782	176.015	288.931	153.936	352.786
Noncontrolling shareholders		-	-	-	-	436.680	1.005.610	282.770	326.814
<b>Net income for the period</b>		<b>176.022</b>	<b>288.931</b>	<b>153.935</b>	<b>352.782</b>	<b>612.695</b>	<b>1.294.541</b>	<b>436.706</b>	<b>679.600</b>
<b>Earnings per share</b>									
Earnings per share - Basic (in R\$)	27	0,18	0,29	0,06	0,35	0,18	0,29	0,06	0,35
Earnings per share - Diluted (in R\$)	27	0,17	0,28	0,06	0,33	0,17	0,28	0,06	0,33

The explanatory notes are an integral part of the quarterly information - ITR

Aegea Saneamento e Participações S.A.

Statements of comprehensive income

Nine-month period ended September 30, 2024 and 2023

(In thousands of reais)

Parent Company					Consolidated			
Note	Current quarter to date 07/01/2024 a 09/30/2024	Accumulated for the current period 01/01/2024 a 09/30/2024	Prior period to date 07/01/2023 a 09/30/2023	Accumulated from the prior period 01/01/2023 a 09/30/2023	Current quarter to date 07/01/2024 a 09/30/2024	Accumulated for the current period 01/01/2024 a 09/30/2024	Prior period to date 07/01/2023 a 09/30/2023	Accumulated from the prior period 01/01/2023 a 09/30/2023
Net income for the period	176.022	288.931	153.935	352.782	612.695	1.294.541	436.706	679.600
Items that could not be classified as income								
Carrying out the revaluation reserve	-	-	-	-	(1.481)	(1.481)	(1.129)	(1.129)
Actuarial losses - Corsan Foundation	-	-	-	-	-	-	(29.915)	(29.915)
Deferred IR/CS	-	-	-	-	-	-	10.172	10.172
Items that could be classified as income								
Fair value of derivatives	25 331.170	750.385	74.834	(258.130)	272.048	43.431	(42.036)	(61.973)
Deferred IR/CS on fair value of derivatives	25 (161)	(240)	(225)	78	(161)	(240)	(225)	78
Total comprehensive income	507.031	1.039.076	228.544	94.730	883.101	1.336.251	373.573	596.833
Comprehensive income attributable to:								
Controlling shareholders	507.031	1.039.076	228.544	94.730	447.909	332.122	111.674	290.887
Noncontrolling shareholders	-	-	-	-	435.192	1.004.129	261.899	305.946
Total comprehensive income	507.031	1.039.076	228.544	94.730	883.101	1.336.251	373.573	596.833

The explanatory notes are an integral part of the quarterly information - ITR

## Aegea Saneamento e Participações S.A.

### Statements of changes in equity

Nine-month period ended September 30, 2024 and 2023

(In thousands of reais)

Note	Attributable to controlling shareholders													
	Capital	Cost of issued shares	Capital reserve	Proposed additional dividends	Income reserves			Equity adjustment	Translation adjustments	Retained earnings	Total	Hedge Accounting	Noncontrolling shareholders	Total equity
					Legal	Tax incentive	Retained profits							
<b>Balances at January 1, 2023</b>	1.266.439	(50.511)	3.497.160	185.211	64.644	1.626	728.062	(111.273)	2.732	-	5.584.090	(94.227)	465.445	5.955.308
Capital increase	11	-	-	-	-	-	-	-	-	-	11	-	111.516	111.527
Acquisition of Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-	3.736.361	3.736.361
Fair value of derivatives	-	-	-	-	-	-	-	(258.052)	-	-	(258.052)	196.157	982	(60.913)
Tax incentive	-	-	-	-	-	161	-	-	-	-	161	-	-	161
Actuarial losses	-	-	-	-	-	-	-	-	-	-	-	-	(19.743)	(19.743)
Gain from dilution of equity interest in subsidiaries	-	-	-	-	-	-	1.796	-	-	-	1.796	-	10.025	11.821
Net income for the period	-	-	-	-	-	-	-	-	-	352.782	352.782	4	326.814	679.600
Allocation:														
Interim dividends	-	-	-	(168.058)	-	-	-	-	-	(203.844)	(371.902)	-	(130.002)	(501.904)
Intercalary dividends	-	-	-	(17.153)	-	-	-	-	-	-	(17.153)	-	(44.252)	(61.405)
Interest on equity	-	-	-	-	-	-	-	-	-	-	-	-	(10.745)	(10.745)
<b>Balances at September 30, 2023</b>	<u>1.266.450</u>	<u>(50.511)</u>	<u>3.497.160</u>	<u>-</u>	<u>64.644</u>	<u>1.787</u>	<u>729.858</u>	<u>(369.325)</u>	<u>2.732</u>	<u>148.938</u>	<u>5.291.733</u>	<u>101.934</u>	<u>4.446.401</u>	<u>9.840.068</u>
<b>Balances at January 1, 2024</b>	<u>1.266.450</u>	<u>(50.511)</u>	<u>3.497.160</u>	<u>259.585</u>	<u>93.721</u>	<u>1.867</u>	<u>728.058</u>	<u>(494.010)</u>	<u>2.732</u>	<u>-</u>	<u>5.305.052</u>	<u>501.247</u>	<u>4.833.268</u>	<u>10.639.567</u>
Capital increase	-	-	-	-	-	-	-	-	-	-	-	-	9.302	9.302
Fair value of derivatives	25	-	-	-	-	-	-	750.145	-	-	750.145	(706.954)	2.382	45.573
Tax incentive	-	-	-	-	-	161	-	-	-	-	161	-	-	161
Gain from dilution of equity interest in subsidiaries	-	-	-	-	-	-	(476)	-	-	-	(476)	-	12.379	11.903
Net income for the period	-	-	-	-	-	-	-	-	-	288.931	288.931	-	1.005.610	1.294.541
Allocation:														
Interim dividends	19 b.	-	-	-	(259.585)	-	(12.578)	-	-	(102.788)	(374.951)	-	(783.051)	(1.158.002)
<b>Balances at September 30, 2024</b>	<u>1.266.450</u>	<u>(50.511)</u>	<u>3.497.160</u>	<u>-</u>	<u>93.721</u>	<u>2.028</u>	<u>715.004</u>	<u>256.135</u>	<u>2.732</u>	<u>186.143</u>	<u>5.968.862</u>	<u>(205.707)</u>	<u>5.079.890</u>	<u>10.843.045</u>

The explanatory notes are an integral part of the quarterly information - ITR

## Aegea Saneamento e Participações S.A.

### Statements of cash flows

Nine-month period ended September 30, 2024 and 2023

(In thousands of reais)

		Parent Company		Consolidated	
	Note	09/30/2024	06/30/2023	09/30/2024	06/30/2023
<b>Cash flows from operating activities</b>					
Income before taxes		300.054	359.603	2.086.779	1.106.400
Adjustments:					
Amortization and depreciation	21	38.944	14.073	661.720	469.934
Provision (Reversal) for civil, labor, tax and environmental risks	17 and 21	19	531	(47.884)	(80.953)
Provision (Reversal) of expected credit losses on customer accounts receivable	7 and 21	-	-	28.417	(69.190)
Write-off of notes from accounts receivable	7 and 21	-	-	79.144	136.812
Write-off of contract assets	11	-	-	-	709
Provision for post-employment benefits	-	-	-	11.362	(16.719)
Reversal of provisions for post-employment benefits	22	-	-	-	(96.679)
P&L from write-off of Intangible assets	9	57	-	15.020	1.486
Result on disposal of fixed assets	-	3.678	-	12.788	-
Intangible asset construction margin	11 (i)	-	-	(49.562)	-
Equity pickup	10	(786.569)	(788.523)	(35.522)	(138.580)
Dividend income	22	(202.471)	(247.177)	(202.471)	(247.177)
Income on financial investments and private debentures	23	(203.087)	(83.273)	(350.284)	(162.412)
Income from intercompany loans	23	-	(9.667)	-	-
Net (gain) loss on derivative financial instruments	23	673.095	(153.373)	(254.539)	290.105
Charges on loans and financing and debentures	14 and 23	1.248.106	797.437	1.430.696	933.466
Amortization of borrowing costs	14	53.358	34.257	86.558	45.856
Net exchange differences	23	-	-	636.079	(112.969)
Fair value of debt through profit or loss	23	(737.749)	196.176	(121.412)	51.091
Present value adjustment to trade accounts receivable	7 and 23	-	-	48.247	35.966
Adjustment to the present value of customers on financial assets	23	-	-	(1.689)	(9.777)
Monetary restatement of civil, labor, tax and environmental risks	-	-	-	-	18.500
Accrued interest on leases	16 (ii)	1.193	-	45.383	-
		388.580	120.121	4.078.830	2.155.869
<b>Changes in assets and liabilities</b>					
<b>(Increase)/decrease in other assets</b>					
Trade accounts receivable		(322.516)	146.621	(133.194)	(235.244)
Contractual financial assets		-	-	(660.543)	81.677
Inventories		-	-	113.956	(14.517)
Taxes recoverable		28.901	(10.869)	65.995	(40.122)
Judicial deposits		(851)	(4.516)	79.559	7.895
Other receivables		(30.335)	(3.424)	185.687	(6.439)
<b>Increase/(decrease) in liabilities</b>					
Suppliers and contractors		3.845	4.918	99.526	(220.357)
Labor and social obligations		80.571	23.830	(146.595)	(34.304)
Tax obligations		10.754	5.853	(15.874)	5.977
Taxes payable in installments		-	-	(395)	(331)
Payment of civil, labor, tax and environmental risks	17	(19)	(73)	(194.727)	(22.400)
Other deferred taxes		-	-	25.237	28.168
Other accounts payable		(3.755)	34.468	72.965	(61.435)
Interest paid	14	(1.071.136)	(613.687)	(1.315.906)	(857.975)
Income and social contribution taxes paid	24 a.	-	-	(532.748)	(286.248)
<b>Net cash flow (used in) provided by operating activities</b>		<b>(915.961)</b>	<b>(296.758)</b>	<b>1.721.773</b>	<b>500.214</b>
<b>Cash flow from investing activities</b>					
Redemptions (investments) of short-term investments and private debentures, net		(470.381)	(28.124)	(963.225)	187.951
Income from redemptions of short-term investments and private debentures, net		106.203	57.952	180.649	157.672
Dividends and interest on equity received		315.045	460.909	-	-
Capital contribution in subsidiaries	10 g.	(236.267)	(366.939)	-	-
Capital contribution in associates	10 g.	(259.170)	(1.209.436)	(259.170)	(1.209.436)
Acquisition of preferred shares	10 f.	(240.174)	-	(240.174)	-
Loans with related parties		-	(220.000)	-	-
Tax incentive reserve		161	161	161	161
Acquisition of financial assets		-	-	-	(6.761)
Acquisition of the subsidiary CORSAN, net of the cash obtained in the acquisition		-	-	-	391.137
Acquisition of property and equipment		(4.652)	(3.390)	(95.416)	(31.837)
Acquisition of concession-related assets	11	-	-	(2.164.406)	(1.154.888)
Acquisition of intangible assets		(26.456)	(27.500)	(923.545)	(88.271)
<b>Net cash flow used in investing activities</b>		<b>(815.691)</b>	<b>(1.336.367)</b>	<b>(4.465.126)</b>	<b>(1.754.272)</b>
<b>Cash flow from financing activities</b>					
Loans, financing and debentures raised	14	2.419.010	2.795.253	5.795.330	2.803.765
Borrowing costs of loans, financing and debentures	14	(94.299)	(44.181)	(165.140)	(47.468)
Loans, financing and debentures paid	14	(240.571)	(456.750)	(977.143)	(777.230)
Derivative financial instruments received		22.096	-	24.613	439
Derivative financial instruments paid out		(475)	(28.678)	(250.565)	(165.330)
Dividends paid out	19 b.	(374.951)	(397.262)	(918.706)	(571.515)
Cash from capital contribution		-	11	9.302	111.527
Gain (Loss) from dilution of equity interest		-	8	-	8
Lease payments	16 (ii)	(2.983)	-	(188.630)	-
Checking account, net - related parties		3.392	(166.736)	-	-
<b>Net cash flow provided by financing activities</b>		<b>1.731.219</b>	<b>1.701.665</b>	<b>3.329.061</b>	<b>1.354.196</b>
<b>(Decrease) Net decrease in cash and cash equivalents</b>		<b>(433)</b>	<b>68.540</b>	<b>585.708</b>	<b>100.138</b>
Cash and cash equivalents at January 1	5	2.626	953	138.954	74.054
Cash and cash equivalents at September 30	5	2.193	69.493	724.662	174.192
<b>(Decrease) Net decrease in cash and cash equivalents</b>		<b>(433)</b>	<b>68.540</b>	<b>585.708</b>	<b>100.138</b>

The explanatory notes are an integral part of the quarterly information - ITR



# Aegea Saneamento e Participações S.A.

## Statements of value added

Nine-month period ended September 30, 2024 and 2023

(In thousands of reais)

	Parent Company		Consolidated	
	09/30/2024	06/30/2023	09/30/2024	06/30/2023
<b>Revenues</b>	1.218.546	678.218	10.718.706	6.109.767
Services	1.007.069	430.977	7.432.929	4.425.610
Revenue from construction	-	-	3.039.481	1.262.745
Other income	211.477	247.241	274.713	352.222
Reversal of expected credit losses on trade accounts receivable	-	-	(28.417)	69.190
<b>Bought-in inputs</b>	(282.511)	(497.239)	(4.900.146)	(2.912.982)
(Include ICMS, IPI, PIS and COFINS)				
Construction cost	-	-	(2.602.366)	(1.117.292)
Costs of services	(101.227)	(66.943)	(1.362.938)	(763.534)
Materials, electricity, third-party services and other	(181.284)	(430.296)	(934.842)	(1.032.156)
<b>Gross value added</b>	936.035	180.979	5.818.560	3.196.785
<b>Amortization and depreciation</b>	(38.944)	(14.073)	(661.720)	(469.934)
<b>Net value added produced by the Company</b>	897.091	166.906	5.156.840	2.726.851
<b>Value added received in transfer</b>	1.911.348	1.451.208	1.219.653	1.045.156
Equity pickup	786.569	788.523	35.522	138.580
Finance income	1.124.779	662.685	1.184.131	906.576
<b>Total value added to be distributed</b>	2.808.439	1.618.114	6.376.493	3.772.007
<b>Distribution of value added</b>	2.808.439	1.618.114	6.376.493	3.772.007
<b>Personnel</b>	297.988	141.590	951.551	666.265
Direct compensation	250.753	121.496	641.206	572.009
Benefits	34.922	14.795	198.591	74.899
Unemployment compensation fund (FGTS)	12.313	5.299	111.754	19.357
<b>Taxes, charges and contributions</b>	179.084	89.126	1.699.429	929.673
Federal taxes	144.941	78.848	1.639.754	893.668
State taxes	42	31	2.516	774
Local taxes	34.101	10.247	57.159	35.231
<b>Debt remuneration</b>	2.042.436	1.034.616	2.430.972	1.496.469
Interest	2.040.768	1.033.565	2.366.941	1.432.495
Rent	1.668	1.051	64.031	63.974
<b>Equity remuneration</b>	288.931	352.782	1.294.541	679.600
Retained profits	102.788	203.844	102.788	328.886
Retained earnings	186.143	148.938	186.143	23.900
Non-controlling interests in retained earnings	-	-	1.005.610	326.814

The explanatory notes are an integral part of the quarterly information - ITR

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### 1. Operations

Aegea Saneamento e Participações S.A. ("Parent Company" or "Company") is a holding corporation registered as a publicly held company in category "B" with the Brazilian Securities and Exchange Commission ("CVM"), located in the city of São Paulo, State of São Paulo (SP).

The financial statements cover the Entity and its subsidiaries (jointly referred to as the 'Group'). The Group's corporate purpose is the construction, operation and expansion of drinking water facilities and supply, sewage collection and treatment activities, the provision of commercial management activities for water supply services, and the provision of services for the implementation, operation and maintenance of solid waste. There are companies in the Group that perform business consultancy and advisory activities, management, commercial and business intermediation, marketing of products and activities related to basic sanitation, vehicle rental services, software implementation services and services associated with construction and expansion works of water and sewage networks, these services are provided only between group companies.

#### Operating segment

The Company has a single operating segment, the sanitation services (public utility), and its performance is evaluated as a single business unit for operational, commercial, managerial and administrative purposes, with results monitored and evaluated centrally by the CODM ("chief operating decision maker") which is represented by Chief Executive Officer ("CEO") of the Company and our statement of profit or loss reflects this activity.

### 2. Group Entities and associates

The following represents the interest in a newly formed entity in the nine-month period ended September 30, 2024:

				% Voting Participation			
				09/30/2024		12/31/2023	
Subsidiaries	Business purpose	Concession contract or Bid document No.	End date of concession	Direct	Indirect	Direct	Indirect
Águas de Governador Valadares SPE S.A. ("Governador Valadares")	Water and Sewage Concession	005/2023	04/2054	100.00%	-	-	-
Reuso Itaboraí S.A. ("Reuso Itaboraí")	Water and Sewage Concession	-	-	100.00%	-	-	-
Águas de Sinop S.A. ("Sinop")	Water and Sewage Concession	002/2014	11/2044	90.19%	9.81%	99.99%	0.01%
Cortona Participações S.A. ("Cortona")	Holding	-	-	99.90%	00.10%	-	-
Livorno Participações S.A. ("Livorno")	Holding	-	-	99.90%	00.10%	-	-
Napole Participações S.A. ("Napole")	Holding	-	-	99.90%	00.10%	-	-
Águas de Palhoça S.A. ("Palhoça")	Water and Sewage Concession	-	-	0.01%	74.34%	-	-
Companhia de Saneamento de Manaus ("CSM") (i)	Holding	-	-	-	-	-	100.00%

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

				% Voting Participation			
				09/30/2024		12/31/2023	
Subsidiaries	Business purpose	Concession contract or Bid document No.	End date of concession	Direct	Indirect	Direct	Indirect
Companhia de Saneamento de Norte ("CSN") (ii)	Holding	-	-	-	-	-	100.00%
(i) On September 30, 2024, the indirect subsidiary Manaus Ambiental merged its direct shareholder, Companhia de Saneamento de Manaus ("CSM"), in a reverse merger.							
(ii) On September 30, 2024, the indirect subsidiary Rio Negro Ambiental merged its direct shareholder, Companhia de Saneamento do Norte ("CSN"), in a reverse merger.							

### 3. Basis of preparation and presentation of condensed, parent company and consolidated, interim financial information

#### Statement of compliance

The issuance of the condensed individual and consolidated Quarterly Information (ITR) was authorized by the Board of Directors on November 6, 2024.

All relevant information pertaining exclusively to the Quarterly Information (ITR), and only that information, is disclosed and corresponds to that used by management.

#### Basis of Presentation

The condensed individual and consolidated interim financial information of the Company ("Group"), contained in the Quarterly Information Form – ITR, for the nine-month period ended September 30, 2024, was prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Financial Reporting, with Brazilian generally accepted accounting practices (BR GAAP), and IAS 34 - Interim Financial Reporting, in compliance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), and presented in accordance with the regulations issued by the Securities and Exchange Commission of Brazil, applicable to the preparation of Quarterly Information – ITR.

There were no changes in the basis of preparation, functional currency, presentation currency, use of estimates and judgments, or the measurement basis, as described in Note 3, items "b" to "d," disclosed in the individual and consolidated financial statements for the fiscal year ended December 31, 2023.

Therefore, this Quarterly Information – ITR should be read in conjunction with the financial statements for that fiscal year.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### 4. Material accounting policies

The Group's Quarterly Information - ITR was prepared based on the same accounting policies described in explanatory note no. 4 items "a" to "s" disclosed in the individual and consolidated financial statements for the year ended December 31, 2023.

### 5. Cash and cash equivalents

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash	312	208	646	283
Demand deposits	1,881	2,418	724,016	138,671
	<u>2,193</u>	<u>2,626</u>	<u>724,662</u>	<u>138,954</u>

### 6. Marketable securities

Type	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Safira Investment Fund	2,367,244	1,219,995	4,939,680	2,929,612
Bank deposit certificates (CDB)	644,238	1,331,346	836,756	1,678,091
Interest-bearing demand deposit	-	-	-	79,392
Time Deposit	-	-	125,617	-
Overnight deposits	-	-	9,441	69,905
Special Investment Fund	-	-	60,325	47,996
Premium Investment Fund	-	-	-	9,637
FI BRL REF DI Investment Fund	-	-	1,882	2,032
Absolute Investment Fund	-	-	-	1,394
Caixa Econômica Federal Investment Fund	-	-	-	65,640
Caixa Topázio Investment Fund	-	-	-	68
	<u>3,011,482</u>	<u>2,551,341</u>	<u>5,973,701</u>	<u>4,883,767</u>
Current	3,011,482	2,505,799	5,853,844	4,710,979
Non-current	-	45,542	119,857	172,788

The average interest rate of Bank Deposit Certificates - CDB, Repurchase Operations and investment funds is 103.64% of the Interbank Deposit Certificate - CDI in the nine-month period ended September 30, 2024 (101.74% of the CDI for the year ended December 31, 2023).

The shares acquired from investment fund portfolios in which the Group holds shares corresponds to investments in other non-boutique private credit multimarket investment funds. All funds are registered with the Brazilian SEC (CVM).

The amount presented in non-current assets is maintained to fulfill obligations related to contractual clauses that determine the maintenance in a reserve account, throughout the term of the contract, of a balance equivalent to at least 3 monthly payments, as well as obligations to maintain a sufficient balance to complement margin deposits with financial institutions holding swap contracts in force.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### 7. Trade accounts receivable

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Administrative and engineering services – Trade accounts receivable from related parties (a) (Note 9)	445,889	123,373	305,953	382,151
Water and sewage services	-	-	2,183,171	2,101,819
Unbilled revenue from water and sewage services	-	-	292,451	291,802
(-) Expected credit losses	-	-	(464,139)	(435,722)
	<u>445,889</u>	<u>123,373</u>	<u>2,317,436</u>	<u>2,340,050</u>
Current	445,889	123,373	1,815,134	1,848,528
Non-current	-	-	502,302	491,522

Accounts receivable from billed water and sewage services as of September 30, 2024 mature as follows:

Type of consumer	Falling due	Consolidated					Balance at 09/30/2024
		Overdue balances					
		Within 180 days	181 to 365 days	366 to 730 days	More than 731 days	Total	
Residential	426,277	371,070	158,795	14,397	19,580	563,842	990,119
Commercial	84,200	65,161	31,210	1,418	1,660	99,449	183,649
Industrial	11,368	3,721	934	1	-	4,656	16,024
Public sector	47,913	55,084	7,868	13,361	18	76,331	124,244
Subtotal consumers	569,758	495,036	198,807	29,177	21,258	744,278	1,314,036
Renegotiations (i)	681,737	88,728	40,949	36,194	21,527	187,398	869,135
	1,251,495	583,764	239,756	65,371	42,785	931,676	2,183,171

- (i) The balance in the renegotiation line (overdue accounts receivable agreed with the debtor for payment in installments) on September 30, 2024, is net of the adjustment to present value in the amount of R\$ 225,634 calculated individually for each invoice based on the average rate of 9.58% p.a. (R\$ 186,646 and 9.09% as of December 31, 2023). On September 30, 2024, the net amount of R\$ 38,988 of effects arising from the adjustment to present value (R\$ 35,996 on September 30, 2023).

Changes in expected credit losses in trade accounts receivable as of September 30, 2024, are shown below:

Nature	Consolidated		
	Balance at 12/31/2023	P&L	
		Additions	Reversals
Private (ii)	(256,705)	(245,625)	227,129
Public	(9,616)	(8,211)	6,704
Renegotiations	(169,401)	(71,563)	63,149
	<u>(435,722)</u>	<u>(325,399)</u>	<u>296,982</u>

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

Changes in write-offs and recoveries as of September 30, 2024, are as follows:

Nature	Consolidated		
	P&L		Total in
	Write-offs	Recoveries (iii)	09/30/2024
Private (ii)	(224,176)	153,654	(70,522)
Public	(6,066)	2,452	(3,614)
Renegotiations	(69,524)	64,516	(5,008)
	(299,766)	220,622	(79,144)

(ii) The group covers the residential, commercial, and industrial categories.

(iii) Accounts receivable previously written down to general and administrative expenses were recovered through collection and agreements that gave rise to new installment payment plans or cash receipts.

## 8. Contractual financial assets

	Consolidated	
	09/30/2024	12/31/2023
Public-Private Partnership concession financial asset (i)	1,282,825	664,013
Indemnifiable financial asset (ii)	156,140	181,590
	1,438,965	845,603
Current	932,265	333,560
Non-current	506,700	512,043

(i) Referring to the portion of accounts receivable recognized on an accrual basis, adopting the method of appropriating the stage of completion of work through costs incurred, which will be invoiced according to the commercial agreement established in the concession contracts.

(ii) Refers to the portion receivable from the granting authority, corresponding to the expected amount of reimbursement of the residual value of the infrastructure at the end of the concessions.

## 9. Transactions with related parties

### Key management personnel compensation

The fixed and variable compensation of key management personnel, including Executive Officers and members of the Board of Directors, is recorded in the General and administrative expenses, on an accrual basis, and includes salaries and direct and fringe benefits. In the six months period ended September 30, 2024, that compensation totaled R\$ 74,340 (R\$ 54,118 In the six months period ended September 30, 2023) for the parent company and R\$ 128,633 (R\$ 109,948 as of September 30, 2023) for the Group.

On September 2024, the payment of Long-Term Variable Remuneration was approved in the amount of R\$ 62,065 in the parent company and R\$ 78,205 in the consolidated.



## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### Controlling Company

The Company's ultimate controlling company is Arcos Saneamento e Participações S.A. and the direct controlling company is Equipav Saneamento S.A., which holds 70.72% of the ordinary shares representing its share capital.

### Other transactions with related parties

The main balances of assets and liabilities relating to transactions with related parties as of September 30, 2024, and December 31, 2023, as well as the transactions that impacted profit or loss for the six months period ended September 30, 2024 and 2023, derive from transactions with shareholders and companies related to these shareholders, companies of the same economic group and associates, and such transactions are carried out in accordance with the conditions agreed between the parties.

Transactions carried out in the period are as follows:

	<b>Parent Company</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
<b>Current assets</b>		
<b>Receivables from related parties (a) (Note 7)</b>		
Ariquemes	1,545	107
Ceará 1	16,281	-
Ceará 2	13,402	-
Confresa	3,133	62
Corsan	26,619	26,724
Governador Valadares	3,063	-
Guariroba	15,446	-
Manaus	37,443	-
Metrosul	2,266	618
Mirante	1,567	469
MS Pantanal	12,047	1,559
Prolagos	10,515	3,658
Primavera	3,975	243
Rio 1	89,663	35,561
Rio 4	131,599	46,515
Rolim de Moura	2,137	66
São Francisco	2,125	59
Serra	8,614	4,761
Sinop	5,475	261
Sorriso	4,321	290
Teresina	39,562	256
Timon	2,155	172
Other related parties	12,936	1,992
	<u>445,889</u>	<u>123,373</u>

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

	Parent Company	
	09/30/2024	12/31/2023
<b>Private debentures (c)</b>		
Ariquemes	5,867	7,769
Bombinhas	10,381	1,677
	<u>16,248</u>	<u>9,446</u>
<b>Dividends and interest on equity receivable</b>		
Aegea Desenvolvimento	6,328	3,403
Bombinhas	16,800	14,383
Camboriú	6,113	6,113
Ceara 1	10,523	10,523
Igarapé Participações	-	21,199
Matão	2,646	4,646
Metrosul	-	36,941
Mirante	1,678	1,089
São Francisco do Sul	64,528	53,496
Serra	52,366	48,673
Teresina	108,736	41,819
Tertulia	18,266	-
Timon	3,227	3,227
Sinop	25,768	25,768
Other related parties	7,712	9,887
	<u>324,691</u>	<u>281,167</u>
<b>Other credits (b)</b>		
Corsan	132	358
Guariroba	502	36
Governador Valadares	407	-
Parsan	3,459	6,142
Teresina	1,171	44
Other related parties	1,997	487
	<u>7,668</u>	<u>7,067</u>
<b>Non-current asset</b>		
<b>Private debentures (c)</b>		
Ariquemes	61,943	53,826
Bombinhas	93,208	93,208
Buritis	23,120	21,108
Camboriú	36,156	33,009
Jaru	53,281	-
Penha	47,725	43,572
São Francisco do Sul	40,493	36,970
Timon	36,124	32,980
	<u>392,050</u>	<u>314,673</u>
<b>Dividends and interest on equity receivable</b>		
Rio 1	182,316	182,316
Rio 4	633,908	633,908
Rio Investimento	234,070	19,002
	<u>1,050,294</u>	<u>835,226</u>

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

	Parent Company	
	09/30/2024	12/31/2023
<b>Advance for future capital increase</b>		
Nascentes do Xingú Investimentos	17,395	17,395
Paranatinga	23	23
	<u>17,418</u>	<u>17,418</u>
 <b>Current accounts receivable from related parties (d)</b>		
Aegea Desenvolvimento	-	6,054
Ariquemes	10,763	544
Camboriú	2,377	-
Cariacica	10,820	6,663
Ceará 1	103,261	9,041
Ceará 2	55,145	48,195
Governador Valadares	26,622	-
GSS	24,987	5,895
Guarantã	2,267	-
Holambra	4,113	-
Igarapé Participações	3,947	3,558
LVE	-	23,560
Metrosul	-	110,040
Mirante	-	30,000
Nascentes do Xingú Investimentos	11,907	14,557
Nascentes do Xingú Participações	50,695	46,860
Novo Progresso	2,011	-
Paranatinga	2,584	2,584
Penha	13,549	-
Porto Esperidião	5,174	-
Primavera	15,967	15,967
São Francisco	14,208	-
São Francisco do Sul	65,322	58,319
Sinop	-	50,500
Other related parties	7,976	4,750
	<u>433,695</u>	<u>437,087</u>
	<u>2,687,953</u>	<u>2,025,457</u>
 <b>Current liabilities</b>		
<b>Suppliers related parties (b) (explanatory note no. 13)</b>		
LVE	143	84
 <b>Debentures</b>		
Aegea Desenvolvimento (c)	4,809	721
Aegea Finance (e)	295,905	131,844
MS Pantanal (c)	2,189	433
	<u>302,903</u>	<u>132,998</u>
 <b>Customer advances</b>		
Guariroba	-	2,016
Manaus	-	520
Prolagos	3,413	1,491
	<u>3,413</u>	<u>4,027</u>

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

	<b>Parent Company</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
<b>Other bills to pay</b>		
Manaus	15	34
Parsan	-	3,138
	<u>15</u>	<u>3,172</u>
<b>Non-current liabilities</b>		
<b>Debentures and promissory notes</b>		
Aegea Desenvolvimento (c)	139,251	160,922
Aegea Finance (e)	6,557,156	5,609,097
Itaú Unibanco S.A. (g)	60,665	94,776
MS Pantanal (c)	63,402	96,553
Vila Velha (c)	42,313	38,319
	<u>6,862,787</u>	<u>5,999,667</u>
	<u>7,169,261</u>	<u>6,139,948</u>
<b>Transactions for the six months ended</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
<b>Revenue from services (a) (explanatory note no. 20)</b>		
Ariquemes	2,697	949
Barra do Garças	2,156	1,061
Ceará 1	26,333	-
Ceará 2	29,118	-
Confresa	3,289	270
Corsan	123,060	37,418
Governador Valadares	8,547	-
Guariroba	56,218	34,082
Manaus	84,994	65,934
Matão	2,132	1,232
Metrosul	8,967	5,329
Mirante	6,962	4,214
MS Pantanal	29,273	12,160
Primavera	3,891	1,054
Prolagos	34,479	18,773
Rio 1	165,161	69,728
Rio 4	308,614	132,799
Rolim de Moura	3,125	594
São Francisco	3,721	3,581
Serra	4,386	3,581
Sinop	13,892	2,287
Sorriso	4,223	1,261
Teresina	49,412	21,159
Timon	4,037	1,529
Vila Velha	3,146	2,678
Other related parties	25,236	9,304
	<u>1,007,069</u>	<u>430,977</u>
<b>Costs and expenses (f)</b>		
LVE	<u>(674)</u>	<u>(670)</u>

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

	<b>Parent Company</b>	
	<b>09/30/2024</b>	<b>09/30/2023</b>
<b>Financial income</b>		
Ariquemes (c)	5,871	6,141
Bombinhas (c)	9,045	9,460
Buritís (c)	2,012	2,104
Camboriú (c)	3,147	3,291
Itaú Unibanco S.A. (h)	-	1,834
Jaru (c)	3,284	-
Mirante (c)	-	2,581
Nascentes do Xingú Participações (i)	-	9,667
Penha (c)	4,153	4,344
São Francisco do Sul (c)	3,523	3,686
Timon (c)	3,144	3,288
	<u>34,179</u>	<u>46,396</u>
<b>Financial expenses</b>		
Aegea Desenvolvimento (c)	(12,798)	(16,838)
Aegea Finance (e)	(671,561)	(300,719)
Guariroba (c)	-	(2,647)
Itaú Unibanco S.A. (g)	(76)	(6,052)
MS Pantanal (c)	(6,049)	(10,103)
Teresina (c)	-	(21,702)
Vila Velha (c)	(3,994)	(1,996)
	<u>(694,478)</u>	<u>(360,057)</u>
	<u>346,096</u>	<u>116,646</u>
	<b>Consolidated</b>	
	<b>30/09/2024</b>	<b>31/12/2023</b>
<b>Current assets</b>		
<b>Financial investments</b>		
Itaú Unibanco S.A.	<u>987,554</u>	<u>141,352</u>
<b>Trade accounts receivable (k) (Note 7)</b>		
Rio 1	119,633	183,282
Rio 4	186,320	198,869
	<u>305,953</u>	<u>382,151</u>
<b>Other credits (b)</b>		
Parsan	3,471	6,142
Rio 1	1,135	2,573
Rio 4	2,735	2,716
	<u>7,341</u>	<u>11,431</u>
<b>Non-current asset</b>		
<b>Financial investments</b>		
Itaú Unibanco S.A.	<u>8,198</u>	<u>8,245</u>
<b>Dividends and interest on equity receivable</b>		
Rio 1	182,316	182,316
Rio 4	633,908	633,908
Rio Investimento	234,070	19,002
	<u>1,050,294</u>	<u>835,226</u>
	<u>2,359,340</u>	<u>1,378,405</u>

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

	Consolidated	
	30/09/2024	31/12/2023
<b>Current liabilities</b>		
<b>Debentures (g)</b>		
Itaú Unibanco S.A.	763,451	113,381
<b>Dividends payable</b>		
IFIN Participações S.A.	215	-
Municípios do RS (Rio Grande do Sul) (j)	303	230
Parsan	374,305	149,077
Projeto Lake S.A.	13,780	-
	388,603	149,307
<b>Other bills to pay</b>		
Rio 1	40	40
Parsan	2,307	3,138
	2,347	3,178
	1,154,401	265,866
	<b>09/30/2024</b>	<b>09/30/2023</b>
<b>Transactions for the six months ended</b>		
<b>Revenue from services (explanatory note no. 20)</b>		
Rio 1	219,555	148,225
Rio 4	444,097	325,451
	663,652	473,676
<b>Financial income (h)</b>		
Itaú Unibanco S.A.	109,919	10,361
<b>Financial expenses (g)</b>		
Itaú Unibanco S.A.	(263)	(9,494)
	773,308	474,543

- (a) The nature of these balances is linked to the provision of services by the Company to its associates and to its subsidiaries through the shared services center. The services relate to accounting, tax, audit, financial, human resources, personnel administration management, revenue security center, information technology and administrative services, that are calculated by the number of clients of each subsidiary and investee companies and billed monthly. Additionally, services associated with construction and expansion works of water and sewage networks are performed.
- (b) The balances with related parties classified in the group of other receivables and suppliers and contractors refer substantially to support obtaining loans, financing and debentures from financial institutions, support during the competitive phase of bidding and to the transfer of administrative and operating expenses.
- (c) The amounts refer to the issue of simple nonconvertible debentures for private placement without the intermediation of institutions operating in the securities trading system and interest incurred on these operations in profit or loss for the period.
- (d) The amounts refer to financial movements between subsidiaries due to the Group's cash centralization, which has no maturity date or update.
- (e) Refers to the Company's debentures transaction with the subsidiary Aegea Finance in May 2022, maturing in May 2029, at a rate of 16.76% per year, and the Company's debentures transaction with the subsidiary Aegea Finance in October 2023, maturing in January 2031, at a rate of 16.34% per year, debenture transaction of the Company with the subsidiary Aegea Finance in July 2024 with maturity in January 2031, for a rate of 16.615% per year and interest incurred on these transactions in the result of the period.
- (f) This refers to vehicle lease services.



## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

- (g) Refers to the issue of debentures held by Itaú Unibanco S.A., expenses and interest incurred on these operations in the statement of profit or loss for the period.
- (h) This refers to income from financial investments.
- (i) The amounts of this transaction refer to the loan operation carried out in June 2023 with the subsidiary Nascentes do Xingú Participações, linked to the CDI and interest incurred on these operations in the statement of profit or loss for the period.
- (j) The amounts refer to dividends allocated by the indirect subsidiary Corsan.
- (k) The values refer to the revenue of the companies Aegea, GSS, LVE and Aesan with the companies Rio 1 and Rio 4.

### 10. Investments, provision for losses on investments and securities

#### a) Balance breakdown

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Investments in subsidiaries	5,299,598	4,586,130	-	-
Investments in associates	1,077,440	697,103	939,719	676,583
Total investments	6,377,038	5,283,233	939,719	676,583
Securities	6,792,313	6,533,143	6,792,313	6,533,143
Provision for losses on investments in subsidiaries	(3,655)	(536,801)	-	-

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information  
For the nine-month period ended September 30, 2024  
(In thousands of reais, except where otherwise indicated)

### b) Breakdown of investments in subsidiaries

	Capital and issue costs	Equity interest	Total assets	Total liabilities	P&L	Equity as of September 30, 2024	Investments	Capital gain	Unrealize d profit	Parent Company Investment as of September 30, 2024
Aegea Desenvolvimento	178,000	100.00%	198,561	7,249	8,768	191,312	191,312	-	(308)	191,004
Aegea Finance	12,432	100.00%	7,337,730	7,110,640	12,624	227,090	227,090	-	-	227,090
Aesan Engenharia	35,738	100.00%	327,503	8,070	118,993	319,433	319,433	-	(304,391)	15,042
Ariquemes	41,894	100.00%	131,156	88,951	1,707	42,205	42,205	-	(795)	41,410
Bombinhas	22,604	100.00%	187,671	133,553	15,396	54,118	54,118	-	-	54,118
Buritís	12,988	100.00%	34,891	28,066	1,648	6,825	6,825	-	(77)	6,748
Camastira	1,795	67.92%	746,436	687	262,777	745,749	506,513	-	(11,714)	494,799
Camboriú	5,908	100.00%	63,908	54,691	(189)	9,217	9,217	-	-	9,217
Cariacica	55,000	99.94%	81,164	30,437	(2,958)	50,727	50,697	-	-	50,697
Ceará 1	80,501	100.00%	595,588	394,496	86,807	201,092	201,092	-	-	201,092
Ceará 2	100,000	100.00%	387,197	255,168	29,537	132,029	132,029	-	-	132,029
Cariri	13,643	51.00%	12,983	554	(363)	12,429	6,339	-	-	6,339
Fundo Gualaiba	3,000	40.00%	2,679	(146)	(111)	2,825	1,130	-	-	1,130
Governador Valadares	30,469	100.00%	469,200	455,925	(17,193)	13,275	13,275	-	(3,070)	10,205
GSS	34,307	85.99%	98,401	35,879	6,847	62,522	53,763	-	(2,623)	51,140
Guarantã	20,740	100.00%	26,257	6,239	(1,040)	20,018	20,018	1,741	(178)	21,581
Holambra	8,696	100.00%	37,410	9,638	2,631	27,772	27,772	-	(1,067)	26,705
Igarapé Participações	1,196,932	100.00%	3,008,958	1,671,590	14,512	1,337,368	1,337,368	-	(18,727)	1,318,641
Jaru	20,000	100.00%	73,241	55,779	(2,538)	17,462	17,462	-	-	17,462
JSLA	52	100.00%	41	-	(2)	41	41	-	-	41
LVE	25,602	99.99%	32,112	3,790	3,501	28,322	28,319	-	(8,911)	19,408
Matão	63,614	100.00%	138,109	49,279	10,176	88,830	88,830	-	(353)	88,477
Matupá	8,854	100.00%	19,146	1,886	1,061	17,260	17,260	2,296	(223)	19,333
Meriti	20,583	51.00%	4,433	66	(503)	4,367	2,227	1,760	-	3,987
Metrosul	100,000	99.82%	633,590	430,525	29,950	203,065	202,699	-	(79,685)	123,014
Mirante	48,897	99.99%	378,782	297,218	16,366	81,564	81,556	29,581	(1,043)	110,094
MS Pantanal	67,126	100.00%	498,432	442,196	4,582	56,236	56,236	-	(11,140)	45,096
Nascentes do Xingú Participações	425,305	100.00%	684,703	233,573	27,415	451,130	451,130	-	(4,481)	446,649
Novo Progresso	10,459	100.00%	25,537	7,543	157	17,994	17,994	2,103	(549)	19,548

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information  
For the nine-month period ended September 30, 2024  
(In thousands of reais, except where otherwise indicated)

	Capital and issue costs	Equity interest	Total assets	Total liabilities	P&L	Equity as of September 30, 2024	Investments	Capital gain	Unrealized profit	Parent Company Investment as of September 30, 2024
Padova	1	100.00%	58	-	57	58	58	-	-	58
Paranatinga	3,240	51.00%	19,592	9,947	1,104	9,645	4,919	-	(105)	4,814
Penha	12,746	99.95%	100,812	77,651	4,180	23,161	23,150	-	-	23,150
Pimenta Bueno	7,120	100.00%	37,455	3,856	5,491	33,599	33,599	-	(236)	33,363
Porto Esperidião	3,420	99.99%	14,200	8,358	363	5,842	5,841	-	(616)	5,225
R3 Engenharia	2,498	100.00%	3,735	84	265	3,651	3,651	-	(2,410)	1,241
Rolim de Moura	5,813	100.00%	50,622	9,155	8,059	41,467	41,467	-	(1,262)	40,205
Sanco (i)	7,252	74.34%	446,420	255	(785)	446,165	331,671	-	-	331,671
São Francisco	107,388	100.00%	122,397	42,115	2,154	80,282	80,282	-	(1,528)	78,754
São Francisco do Sul	3,091	100.00%	244,748	227,306	11,259	17,442	17,442	-	-	17,442
Serra	75,196	100.00%	421,017	242,857	8,596	178,160	178,160	11,069	-	189,229
Sinop	36,845	90.19%	268,224	106,296	35,743	161,928	146,043	-	(5,938)	140,105
Teresina	12,988	100.00%	1,302,168	1,104,688	95,614	197,480	197,480	-	(12,525)	184,955
Tertúlia	1,675	57.00%	636,548	32,064	114,665	604,484	344,556	-	(7,670)	336,886
Timon	54,722	100.00%	226,868	139,253	14,163	87,615	87,615	-	(1,114)	86,501
Vila Velha	60,000	100.00%	104,549	30,646	10,191	73,903	73,903	-	-	73,903
<b>Investment amount as of September 30, 2024</b>										<b>5,299,598</b>

- (i) The subsidiary Sanco holds preferred shares in the investment of the indirect subsidiary Corsan, which grant the following rights: Class A preferred shares: the right to receive dividends and interest on equity, per preferred share, at least 10% higher than the than that attributed to each common share; (ii) priority of capital reimbursement in relation to all other types and classes of shares, without premium, equivalent to the percentage of share capital represented by them; and (iii) receipt of other earnings on equal terms with common shares. Class B preferred shares: each class B preferred share will be entitled to 1 vote in the deliberations of the Company's General Meetings, as well as (i) will be entitled, collectively, to receive 0.017445% of the Profit distributed by the Company; and (ii) will grant priority in the reimbursement of capital in relation to common shares issued by the Company, in an amount corresponding to the percentage they represent of the Company's share capital. The subsidiary Sanco holds common shares in the investment of the indirect subsidiary Corsan, and each common share corresponds to 1 vote in the resolutions of the Company's General Meetings.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information  
For the nine-month period ended September 30, 2024  
(In thousands of reais, except where otherwise indicated)

### c) Change in investments in subsidiaries

		Share of profit of equity- accounted investees, net of tax						
	Investment as of December 31, 2023	Share of profit of equity- accounted investees, net of tax	Unrealized income between companies	Capital increase and Advance for capital increase (g)	Dividends and interest on equity	Share in equity adjustments (h)	Other (i)	Investment as of September 30, 2024
Aegea Desenvolvimento	186,073	8,768	(308)	-	(3,442)	-	(87)	191,004
Aegea Finance (a)	-	12,606	-	-	-	749,689	(535,205)	227,090
Aesan Engenharia	44,579	118,995	(61,719)	-	(86,802)	-	(11)	15,042
Ariquemes	40,497	1,708	(795)	-	-	-	-	41,410
Bombinhas	41,623	15,396	-	-	(2,901)	-	-	54,118
Buritiz	5,176	1,649	(77)	-	-	-	-	6,748
Camastira	442,079	178,477	(11,714)	-	(114,120)	77	-	494,799
Camboriú	9,406	(189)	-	-	-	-	-	9,217
Cariacica	38,662	(2,957)	-	15,000	-	-	(8)	50,697
Ceará 1	114,285	86,807	-	-	-	-	-	201,092
Ceará 2	27,991	29,538	-	74,500	-	-	-	132,029
Cariri	5,627	(184)	-	896	-	-	-	6,339
Fundo Gualba	1,262	(41)	-	-	-	-	(91)	1,130
Governador Valadares	-	(17,193)	(3,070)	30,468	-	-	-	10,205
GSS	45,172	5,888	80	-	-	-	-	51,140
Guarantã	23,008	(1,249)	(178)	-	-	-	-	21,581
Holambra	25,141	2,631	(1,067)	-	-	-	-	26,705
Igarapé Participações	1,248,916	14,466	(18,727)	74,000	-	-	(14)	1,318,641
Jaru	-	(2,537)	-	19,999	-	-	-	17,462
JSLA	43	(2)	-	-	-	-	-	41
LVE	15,654	3,499	255	-	-	-	-	19,408
Matão	78,466	10,176	(353)	-	-	188	-	88,477
Matupá	18,769	787	(223)	-	-	-	-	19,333
Meriti	4,255	(391)	-	123	-	-	-	3,987
Metrosul	160,584	29,895	(21,625)	-	(45,840)	-	-	123,014
Mirante	100,242	15,149	(1,043)	-	(4,254)	-	-	110,094
MS Pantanal	45,552	4,582	(11,140)	6,102	-	-	-	45,096
Nascentes do Xingú								
Participações	420,826	30,157	(4,481)	-	-	147	-	446,649
Novo Progresso	20,100	(3)	(549)	-	-	-	-	19,548

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

	Investment as of December 31, 2023	Share of profit of equity- accounted investees, net of tax		Capital increase and AFAC (g)	Dividends and interest on equity	Share in equity adjustments (h)	Other (i)	Investment as of September 30, 2024
		Share of profit of equity- accounted investees, net of tax	Unrealized income between companies					
Padova	-	57	-	-	-	-	-	58
Paranatinga	4,356	563	(105)	-	-	-	-	4,814
Penha	18,972	4,178	-	-	-	-	-	23,150
Pimenta Bueno	28,107	5,492	(236)	-	-	-	-	33,363
Porto Esperidião	5,479	362	(616)	-	-	-	-	5,225
R3 Engenharia	902	265	85	-	-	-	(11)	1,241
Rolim de Moura	33,258	8,059	(1,262)	150	-	-	-	40,205
Sanco	317,213	(571)	-	15,029	-	-	-	331,671
São Francisco	77,986	2,155	(1,528)	-	-	141	-	78,754
São Francisco do Sul	17,215	11,259	-	-	(11,032)	-	-	17,442
Serra	185,224	7,697	-	-	(3,692)	-	-	189,229
Sinop	126,185	32,237	(5,938)	-	-	-	(12,379)	140,105
Teresina	168,783	95,614	(12,525)	-	(66,917)	-	-	184,955
Tertúlia	297,464	65,358	(7,670)	-	(18,266)	-	-	336,886
Timon	73,452	14,163	(1,114)	-	-	-	-	86,501
Vila Velha	67,546	10,191	-	-	(3,834)	-	-	73,903
	<u>4,586,130</u>	<u>803,507</u>	<u>(167,643)</u>	<u>236,267</u>	<u>(361,100)</u>	<u>750,242</u>	<u>(547,806)</u>	<u>5,299,598</u>

(a) Referring to the transfer between provision for loss and investment.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information  
For the nine-month period ended September 30, 2024  
(In thousands of reais, except where otherwise indicated)

### d) Breakdown of provision for losses on investments in subsidiaries

	Capital	Equity interest	Total assets of subsidiaries	Total liabilities of subsidiaries	P&L of subsidiaries	Equity of investees as of September 30, 2024	Provision for losses on investments	(-) Unrealized income between subsidiaries	Provision for loss on investment as of September 30, 2024
Fundo Santense	1,000	70,00%	27	478	(309)	(451)	(316)	-	(316)
Nascentes do Xingú									
Investimentos	3,657	51,00%	85,930	87,727	306	(1.797)	(916)	(1.834)	(2.750)
R1 Engenharia	520	100,00%	1,222	-	(1)	1.222	1.222	(1.612)	(390)
Reuso Itaboraí	1	100,00%	116	315	(200)	(199)	(199)	-	(199)
Provision for investment loss as of September 30, 2024									(3,655)

### e) Changes in provision for losses on investments in subsidiaries

	Provision for loss on investment as of December 31, 2023	Share of profit of equity- accounted investees, net of tax		Dividends and interest on equity	Share in equity adjustments (h)	Other (i)	Provision for loss on investment as of September 30, 2024
		Share of profit of equity- accounted investees, net of tax	Unrealized income between companies				
Aegea Finance (a)	(535,205)	-	-	-	-	535,205	-
Fundo Santense	(102)	(214)	-	-	-	-	(316)
Nascentes do Xingú							
Investimentos	(1,073)	157	(1,834)	-	-	-	(2,750)
R1 Engenharia	(421)	-	31	-	-	-	(390)
Reuso Itaboraí	-	(200)	-	-	-	-	(199)
	(536,801)	(257)	(1,803)	-	-	535,205	(3,655)

(a) Referring to the transfer between provision for loss and investment.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### f) Investments in affiliated companies

	<u>Share capital</u>	<u>Total assets of associates</u>	<u>Total liabilities of associates</u>	<u>Result of associates</u>	<u>Net equity of associates on September 30, 2024</u>
Rio Investimentos (i)	8,323,633	8,921,991	306,171	384,278	8,615,820
Parsan (i) (ii)	8,870	4,050,670	3,014,255	367,125	1,036,415

	<u>Investment as of December 31, 2023</u>	<u>Equity Income Result</u>	<u>Dividends and interest on equity</u>	<u>Acquisition of shares (iii)</u>	<u>Investment as of September 30, 2024</u>
Rio Investimentos (i)	738,352	138,363	(12,602)	240,174	1,104,287
Parsan (i) (ii)	(41,249)	14,402	-	-	(26,847)
	<u>697,103</u>	<u>152,765</u>	<u>(12,602)</u>	<u>240,174</u>	<u>1,077,440</u>

(i) The Parent Company holds common shares of the associate, which entitles its holder to 1 vote at General Shareholder Meetings.

(ii) The associate Parsan holds preferred shares in the investment of the indirect subsidiary Corsan, which grants the following rights: Each C class preferred share will be entitled to 1 (one) vote in the deliberations of the General Shareholder Meetings of the associate, and in the deliberations of the Special Shareholder Meetings of the associate. Will be entitled to receive 99 % (ninety-nine percent) of all earnings distributed by the associate; and will grant priority in the reimbursement of capital in relation to class B preferred shares and common shares issued by the associate, in an amount corresponding to the percentage they represent of the associate's share capital. The associated company Parsan has common shares in the investment of the indirect subsidiary Corsan, and each common share corresponds to 1 vote in the resolutions of the Company's General Meetings.

(iii) On January 8, 2024, the Parent Company acquired 130,441,872 class A preferred shares, all nominative, with no par value from the other shareholders of the associate: Colibri Verde Fundo de Investimento em Participações em Infraestrutura, Angelo Investment Private Limited and Itaúsa S.A.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

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(In thousands of reais, except where otherwise indicated)

### Other transactions with associates

Aegea granted a fiduciary assignment of 100% of the shares it holds in Parsan's share capital and a fiduciary assignment of 100% of credit rights to ensure compliance with all main and accessory obligations to be assumed by Parsan within the scope of the 1st issue of debentures simple, not convertible into shares, of the type with real guarantee, in a single series, issued by this associate. The guarantees may be activated if an early maturity event occurs as set out in the Deed of Issuance, subject to the due cure periods.

### g) Capital increase and advance for future capital increase in subsidiaries and associates (Parent Company and Consolidated)

Date	Transaction	Approval	Subsidiary	Type of Payment	Amount
01/10/2024	Capital contribution	ECM	Governador Valadares	Local Currency	1
01/16/2024	Capital contribution	EGM	Jarú	Local Currency	19,999
01/18/2024	Payment of Share Capital	EGM	Regenera Cariri	Local Currency	896
02/04/2024	Payment of Share Capital	EGM	Ambiental MS Pantanal	Local Currency	6,102
03/22/2024	Capital contribution	ABL	Meriti	Local Currency	25
03/06/2024	Payment of Share Capital	EGM	Governador Valadares	Local Currency	30,467
03/26/2024	Capital contribution	EGM	Sanco Igarapé	Local Currency	1,868
03/28/2024	Capital contribution	EGM	Participações	Local Currency	74,000
04/09/2024	Capital contribution	EGM	Sanco	Local Currency	13,161
04/12/2024	Capital contribution	ECM	Meriti	AFAC Capitalization	10
04/24/2024	Payment of Share Capital	EGM	Ambiental Cariacica	Local Currency	15,000
05/14/2024	Capital contribution	ECM	Meriti	AFAC	19
06/14/2024	Capital contribution	ECM	Meriti	AFAC	32
07/17/2024	Capital contribution	ECM	Meriti	AFAC	9
08/02/2024	Capital contribution	ECM	Rolim de Moura	Local Currency	150
08/15/2024	Capital contribution	ECM	Meriti	AFAC	18
09/12/2024	Payment of Share Capital	EGM	Ceará 2	Local Currency	74,500
09/16/2024	Capital contribution	ECM	Meriti	AFAC	10
					<u>236,267</u>



## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

Date	Transaction	Approval	Subsidiary	Type of Payment	Amount
03/31/2024	Payment of Share Capital	EGM	Rio investimento	Local Currency	21,000
08/31/2024	Payment of Share Capital	EGM	Rio investimento	Local Currency	238,170
				Increase in share capital (TVM)	259,170

### h) Other comprehensive gain (loss)

The Parent Company recognized the effect of its share in the equity adjustment of its direct subsidiaries São Francisco, Matão, Nascentes do Xingú Participações, Camastra, Aegea Finance and Teresina, as described in Note 25.

### i) Securities

As of September 30, 2024, and December 31, 2023, the balances of securities correspond to preferred shares held by the Parent Company and are represented as follows:

	Preferred shares Class B	Amount contributed
Rio Investimentos	679,303,413	6,792,313
	Balance on 12/31/2023	Contributions made (g)
Rio Investimentos	6,533,143	259,170
		Balance on 09/30/2024
		6,792,313

Class B preferred shares have the following characteristics: (a) will not have voting rights; (b) will have priority in the reimbursement of capital in case of liquidation, until the total reimbursement of the invested capital; and (c) right to receive, with priority over all other shares, a noncumulative dividend equal to 3% (three percent) of the total amount contributed to the Company as payment of these shares, limited to net income for the year, when it is distributed.

## 11. Concession-related assets

	Consolidated	
	09/30/2024	12/31/2023
Concession-related assets	3,052,905	3,010,743

	Consolidated			
	Balance at 12/31/2023	Additions (i)	Transfers	Balance at 09/30/2024
Concession-related assets	3,010,743	2,358,642	(2,316,480)	3,052,905

- (j) In the period ended September 30, 2024, the construction margin in the amount of R\$49,562 and interest on loans, financing and debentures were recognized in qualifying assets, of which R\$102,992 were capitalized at an average rate of 10.97% per year (R\$83,104 and 11.42% on December 31, 2023). Additionally, lease costs are capitalized in the assets to which they are directly linked, of which R\$41,682 were capitalized in the period ended September 30, 2024.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### 12. Intangible assets

The amounts recorded as intangible assets refer, substantially, to the right to develop and manage the concession infrastructure and are broken down as follows:

#### a) Balance breakdown

Assets	Useful life (years)	Average annual rate	Consolidated			
			09/30/2024		Carrying amount	12/31/2023
			Cost	(-) Amortization		Carrying amount
<b>Infrastructure exploration right</b>						
Grant/Concession agreement	19 to 60	2.8%	3,688,805	(387,185)	3,301,620	2,489,233
Technical sanitation facilities	01 to 50	3.7%	7,951,451	(1,868,630)	6,082,821	5,941,987
Treatment plant buildings	01 to 50	3.5%	4,657,592	(1,213,146)	3,444,446	1,918,040
Machinery and equipment	01 to 48	8.6%	1,177,139	(526,135)	651,004	644,493
Other components	01 to 50	4.0%	588,125	(228,889)	359,236	8,315
			18,063,112	(4,223,985)	13,839,127	11,002,068
<b>Software</b>						
Software licenses	02 to 40	11.8%	380,156	(159,827)	220,329	262,724
			380,156	(159,827)	220,329	262,724
			18,443,268	(4,383,812)	14,059,456	11,264,792

#### b) Changes in cost

Assets	Consolidated				
	12/31/2023	09/30/2024			
	Cost	Additions	Casualties	Transfers (i)	Cost
<b>Infrastructure exploration right</b>					
Grant/Concession agreement	2,819,696	869,109	-	-	3,688,805
Technical sanitation facilities	8,067,319	1,380,328	(404)	(1,495,792)	7,951,451
Treatment plant buildings	2,801,202	704,910	(479)	1,151,959	4,657,592
Machinery and equipment	1,013,861	199,267	(1,075)	(34,914)	1,177,139
Other components	13,226	31,307	-	543,592	588,125
	14,715,304	3,184,921	(1,958)	164,845	18,063,112
<b>Software</b>					
Software licenses	377,483	54,436	-	(51,763)	380,156
	377,483	54,436	-	(51,763)	380,156
	15,092,787	3,239,357	(1,958)	113,082	18,443,268

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### c) Changes in amortization expenses

	Consolidated				
	12/31/2023	09/30/2024			
Assets	Accumulated amortization	Additions	Baixas	Transfers (i)	Accumulated amortization
<b>Infrastructure exploration right</b>					
Grant/Concession agreement	(330,463)	(56,722)	-	-	(387,185)
Technical sanitation facilities	(2,125,332)	(246,613)	376	502,939	(1,868,630)
Treatment plant buildings	(883,162)	(95,278)	447	(235,153)	(1,213,146)
Machinery and equipment	(369,368)	(58,903)	627	(98,491)	(526,135)
Other components	(4,911)	(6,249)	-	(217,729)	(228,889)
	(3,713,236)	(463,765)	1,450	(48,434)	(4,223,985)
<b>Software</b>					
Software licenses	(114,759)	(46,064)	-	996	(159,827)
	(114,759)	(46,064)	-	996	(159,827)
	(3,827,995)	(509,829)	1,450	(47,438)	(4,383,812)

- (i) Refers to the transfer of the amount of R\$ 113,082 related to amounts previously classified as contractual financial assets. The transfer is due to the extension of 261 contracts with municipalities in Rio Grande do Sul, which were amended with the postponement of the concession term until 2062, generating an increase in the useful life of the contracts and, consequently, a reduction in the residual balance of the contractual financial asset to be reimbursed by the granting authority, a balance that will therefore be recovered by the business flow itself.

The Company's management did not identify any indication of impairment requiring a test of the assets with a defined useful life as of September 30, 2024.

## 13. Suppliers and contractors

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Suppliers of materials, services and contractors payable	22,805	19,019	777,308	677,782
Suppliers related parties (Note 9)	143	84	-	-
	22,948	19,103	777,308	677,782
Current	22,904	19,073	722,836	612,167
Non-current	44	30	54,472	65,615

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information  
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(In thousands of reais, except where otherwise indicated)

### 14. Loans, financing and debentures

Type	Charges	Final contract maturity	Amount contracted	Amount drawn	Parent Company		Consolidated	
					09/30/2024	12/31/2023	09/30/2024	12/31/2023
Debentures	CDI + 0.80% to 3.47% p.a.	February/25 to September/29	10,321,900	10,321,900	5,813,385	5,262,580	10,259,902	8,481,197
Debentures	IPCA + 4.39% to 7.42% p.a.	June/25 to September/39	3,202,600	3,202,600	45,754	89,931	3,401,356	2,007,393
Debentures	Pre 16.34% to 16.76% p.a.	May/29 to January/31	5,515,650	5,515,650	6,963,062	5,892,971	363,425	367,044
Loan Proparco	Libor 6 months + 3.25% p.a.	December/26	136,233	136,233	-	-	57,904	60,158
Project BNDES	IPCA 4.87% to 5.49% p.a., Pre 6% p.a., SELIC + 1.94% to 3.13% p.a. TJLP + 1.72% p.a. to 3.43% p.a.	December/24 to July/40	1,360,101	1,000,082	-	-	641,752	658,359
Project CEF	TR + 7.70% to 8.5% p.a.	April/28 to February/43	765,181	555,866	-	-	485,730	494,157
Senior Notes (Bonds)	USD + 6.75% p.a. to 9.0% p.a.	May/29 to January/31	6,716,900	6,716,900	-	-	7,107,855	4,791,140
Promissory notes	CDI + 2.45% p.a.	December/24	150,000	150,000	-	-	165,017	149,021
Project BNB	IPCA + 1.17% p.a.	September/38	73,718	73,718	-	-	68,388	70,806
					<u>12,822,201</u>	<u>11,245,482</u>	<u>22,551,329</u>	<u>17,079,275</u>
Current					751,859	445,179	2,195,753	1,451,675
Non-current					12,070,342	10,800,303	20,355,576	15,627,600

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### Debt amortization schedule

The portions classified in non-current liabilities have the following payment schedule as September 30, 2024:

	<b>Parent Company</b>	<b>Consolidated</b>
	<b>09/30/2024</b>	<b>09/30/2024</b>
<b>Debt amortization schedule – loans and financing</b>		
2025	-	44,931
2026	-	150,361
2027	-	108,844
2028	-	98,215
2029 onwards	-	7,809,132
	-	8,211,483
<b>Debt amortization schedule – debentures</b>		
2025	202,655	-
2026	1,762,482	3,880,022
2027	1,279,824	1,672,761
2028	1,521,524	3,055,733
2029 onwards	7,619,860	3,921,997
	12,386,345	12,530,513
Transaction cost (non-current)	(316,003)	(386,420)
<b>Total</b>	<b>12,070,342</b>	<b>20,355,576</b>
<b>Change in loans, financing and debentures</b>	<b>Parent Company</b>	<b>Consolidated</b>
	<b>09/30/2024</b>	<b>09/30/2024</b>
<b>Opening balance</b>	11,245,482	17,079,275
Funding	2,419,010	5,795,330
(-) Payment of principal	(240,571)	(977,143)
(-) Payment of interest	(1,071,136)	(1,315,906)
Provision for interest (Note 23)	1,248,106	1,430,696
Interest capitalized in concession assets	-	102,992
(-) Transaction cost for the period	(94,299)	(165,140)
Amortization of transaction costs related to loans, financing and debentures	53,358	86,558
Exchange differences	-	636,079
Fair value through profit or loss (Note 25)	(737,749)	(121,412)
<b>Closing balance</b>	<b>12,822,201</b>	<b>22,551,329</b>

The balance of the cost of funding on September 30, 2024, totals the amount of R\$ 393,612 (R\$ 352,671 on December 31, 2023) in the parent company and R\$ 441,778 (R\$ 363,196 on December 31, 2023) in the consolidated.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

The main events in the period were as follows:

### a) Funding

Modality	Contracting company	Emission	Date of issue	Issuance value	Payment dates	
					Main	Fees
Debentures	Governador Valadares (i)	1st Issue	February/2024	400,000	Bullet - In March 2026	Semiannual
Debentures	MS Pantanal (i)	2nd Issue	May/2024	350,000	Bullet - In June 2026	Semiannual
Debentures	Aegea Saneamento (ii)	19th Issue	June/2024	750,000	Annual - In June 2028 and 2029	Semiannual
Debentures	Manaus (ii)	6th Issue	June/2024	320,000	Bullet - In July 2025	Semiannual
Debentures	Aegea Saneamento (ii)	20th Issue	July/2024	1,669,010	Bullet - In January 2031	Semiannual
Debentures	Guariroba (ii)	6th Issue	August/2024	437,500	Bullet - In August 2029	Semiannual
Debentures	Metrosul (i)	1st Issue	August/2024	300,000	Bullet - In August 2026	Semiannual
Debentures	Corsan (ii)	6th Issue 1st Series	September/2024	709,174	Annual - In September 2032, 2033 and 2034	Semiannual
Debentures	Corsan (ii)	6th Issue 2nd Series	September/2024	790,826	Annual - In September 2037, 2038 and 2039	Semiannual

(i) The guarantee related to such an operation is: Company Guarantee.

(ii) No warranty.

### b) Project BNDES

In May, June and September 2024, the indirect subsidiary Corsan disbursed R\$9,600, R\$5,890 and R\$21,476 for financing contracted between January 2012 and October 2018 with BNDES, for a total nominal value of R\$505,277, of which R\$345,469 has already been disbursed.

In July 2024, the subsidiary Serra disbursed R\$6,761 for financing contracts in November 2018 with the National Bank for Economic and Social Development (BNDES), for a total nominal value of R\$230,132, of which R\$115,238 has already been disbursed.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### c) Project CEF

In March, June and September 2024, the indirect subsidiary Corsan disbursed R\$5,928, R\$1,685 and R\$7,791, referring to the long-term loan contracted between August 2007 and June 2014 with CEF, in the total amount of R\$511,377, of which R\$316,246 has already been disbursed.

### d) Sênior Notes (Bonds)

In June 2024, the subsidiary Aegea Finance concluded the 3rd Issuance of Retap Bonds in the total amount of US\$ 300,000, equivalent, on the settlement date, to R\$ 1,628,700, maturing in January 2031 and with an interest rate of 6.75% per year, paid semi-annually. This transaction has the Company's approval.

In the nine-month period ending September 30, 2024, there were no changes related to the conditions for contracting other loans, financing and debentures, or in the guarantees already described in explanatory note No. 15 of the financial statements for the year ended December 31, 2023.

The Company and its subsidiaries monitor contractual obligations, and all restrictive clauses related to loans, financing and debentures are being fully complied with by the Group.

## 15. Labor and social obligations

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Profit sharing	38,886	31,371	127,275	140,544
Vacation provision	25,992	8,999	94,458	115,271
Social charges	47,558	9,694	106,403	78,239
Compensation (i)	-	-	88,838	311,699
Salaries to be paid	148	297	28,578	12,621
13th salary provision	18,348	-	66,227	-
	<u>130,932</u>	<u>50,361</u>	<u>511,779</u>	<u>658,374</u>

- (i) Estimated provision due to a clause provided for in the collective agreement ("ACT") of the indirect subsidiary Corsan referring to compensatory compensation for employees who requested to have their employment relationship terminated before the end of the 18-month stability period, with the provision being equivalent to the period of stability not worked, as provided for in the ACT.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

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### 16. Other accounts payable

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Grant right payable (i)	-	-	165,304	53,104
Advances from customers	3,413	4,027	36,059	22,035
Leases (ii)	18,834	12,033	1,054,113	503,414
Concession contracts obligations (iii)	-	-	135,332	135,751
P.E.D Funcorsan (iv)	-	-	379,271	381,536
Other accounts payable	188	3,522	87	23,249
	<u>22,435</u>	<u>19,582</u>	<u>1,770,166</u>	<u>1,119,089</u>
Current	9,754	9,216	305,324	288,561
Non-current	12,681	10,366	1,464,842	830,528

- (i) The amount payable by indirect subsidiary Guariroba is R\$ 11,321 as of September 30, 2024, and is broken down as follows: (a) R\$ 0 (R\$ 923 as of December 31, 2023) payable to the city of Campo Grande – Mato Grosso do Sul State (MS), and (b) R\$ 11,321 (R\$ 12,197 as of December 31, 2023) due to MS, which will be paid in monthly installments until October 2030, annually restated at the same index as the contract price.

The contracts between the indirect subsidiary Corsan and the municipalities are being amended with the postponement of the concession period to 2062. As of September 30, 2024, 261 contracts have already been amended. As a result of the amendment, the grant amount payable was recognized. The amount payable by the indirect subsidiary Corsan is R\$ 363,827 (R\$ 39,984 on September 30, 2023) and is owed to the municipalities of Rio Grande do Sul – RS with maturities until December 2027.

- (ii) As of September 30, 2024, the movement of lease liabilities is shown as follows:

	Parent Company	Consolidated
	09/30/2024	09/30/2024
Opening balance	12,033	503,414
Additions and transfer of contracts from subsidiaries	8,896	1,102,412
Interest accrual	1,193	45,383
Payments	(2,983)	(188,630)
Transfer of contracts to subsidiaries and associates	(305)	(408,466)
	<u>18,834</u>	<u>1,054,113</u>
Current	6,156	196,507
Non-current	12,678	857,606

- (iii) In October 2011, the indirect subsidiary Corsan signed contracts with the Federal Government to receive non-refundable funds for investment in water and sewage. The amount of R\$97,988 recorded in non-current liabilities refers to works in progress or nearing completion.

The amount of R\$33,692 corresponds to the contractual provision of the indirect subsidiary Corsan with the municipality of Canoas, which was renegotiated in the Amendment signed in December 2021, which adjusted the allocation of these funds to important basic sanitation and environmental preservation works, such as the design and implementation of the Fazenda Guajuviras National Park, works on storm drainage networks and works on the municipality's solid waste sorting center to be carried out by the City Hall.

The remaining amount of R\$3,652 refers to Focem Agreement 04/13. The indirect subsidiary Corsan signed the Agreement for the implementation of a sewage system in the municipality of Aceguá, with the objective of increasing the municipality's sewage treatment rate to 100%.

- (iv) The balance payable related to the Corsan Foundation refers to a contract signed in December 2023, to settle the deficit found in the BD Plan No. 001 in the fiscal year 2021. The referred plan covers the employees of the indirect subsidiary Corsan. This agreement has a final maturity date in May/2045 and its payments are made monthly, starting in December 2023. The amounts are adjusted based on the INPC + interest of 4.74% per year.



## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

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### 17. Judicial deposits and provisions

The Group is a party to and set up its defense at the respective levels against delinquency notices, administrative and/or judicial proceedings, notices and claims arising from the normal course of operations, involving civil, labor, tax and environmental matters.

The Group, based on the assessments of its internal and external legal advisors, set up provisions in terms considered sufficient to cover probable outflow of resources to cover the obligation arising from the civil, labor, tax and environmental risks to which it is exposed, in addition to making judicial deposits when required in the procedural steps.

Nature	Parent Company			
	Judicial deposits		Provisions	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Civil	12,614	7	-	-
Labor	144	79	458	458
Tax	6,538	6,538	63	63
	<u>19,296</u>	<u>6,624</u>	<u>521</u>	<u>521</u>

Nature	Consolidated			
	Judicial deposits		Provisions	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Civil	74,970	88,879	413,645	512,708
Labor	269,695	347,502	981,329	1,128,626
Tax	58,423	42,107	41,909	38,215
Environmental	8,296	634	7,025	8,096
	<u>411,384</u>	<u>479,122</u>	<u>1,443,908</u>	<u>1,687,645</u>

#### Changes in provisions

Nature	Consolidated					
	Balance at 12/31/2023	Resultado		Compensation for expropriations	Payments	Balance at 09/30/2024
		Additions	Reversals			
Civil	512,708	118,597	(198,919)	(1,126)	(17,615)	413,645
Labor	1,128,626	616,819	(587,004)	-	(177,112)	981,329
Tax	38,215	3,694	-	-	-	41,909
Environmental	8,096	-	(1,071)	-	-	7,025
Total	<u>1,687,645</u>	<u>739,110</u>	<u>(786,994)</u>	<u>(1,126)</u>	<u>(194,727)</u>	<u>1,443,908</u>

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

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### Proceedings considered contingent liabilities

The Company is and its subsidiaries are party to legal and administrative proceedings referring to civil, labor, tax and environmental matters, which are considered contingent liabilities in the financial statements, as it is not expected that outflows of resources will be required or that the amount of obligations cannot be measured with sufficient reliability. Such legal proceedings and/or administrative issues were evaluated by management in conjunction with legal advisors as possible risk of loss amounting to R\$ 505,719 as of September 30, 2024 (R\$ 292,155 as of December 31, 2023). As such, no provision was set up to cover possible losses on these legal and/or administrative proceedings

In the period ended September 30, 2024, there were no significant changes in the contingent liabilities, as well as in the judicial deposits.

## 18. Provision for post-employment benefit

The Group has a provision for post-employment benefits. The accounting was carried out based on a technical report prepared by the Company's external actuary. The balance on September 30, 2024, and December 31, 2023, is presented as follows.

	<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>
Defined benefit plan	491,599	480,428
Assistance system – Health	142,341	141,852
Incentive for voluntary dismissal	-	298
	<u>633,940</u>	<u>622,578</u>

### Assistance system – Health

The IPÊ Saúde plan, exclusive to the indirect subsidiary Corsan, is a specific plan for retired former employees and continues to be funded at a 50% rate. The balance of the Health Care System as of September 30, 2024, is R\$142,341 (R\$141,852 as of December 31, 2023).

The Unimed Seguros plan, practiced by the Group, was extended to active Corsan employees, replacing the IPE Saúde plan.

In the period ending September 30, 2024, there were no significant changes in the provision for post-employment benefits.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### 19. Equity

#### a) Capital

As of September 30, 2024, and December 31, 2023, the paid-up capital is R\$ 1,266,450. The shareholders, the number of shares and the respective equity interest percentages of participation for the period are as follows:

#### Number of shares

September 30, 2024	Common shares	Preferred shares		
		Class A	Class C	Class D
Equipav Saneamento S.A. (i)	502,098,440	35,178,760	-	530,605
Angelo Investment Private Limited	135,442,474	103,653,713	27,369	110,909,162
Itaúsa S.A.	72,415,560	-	116,093	58,884,411
Verona Saneamento e Investimentos S.A.	-	-	1,000,000	-
	<u>709,956,474</u>	<u>138,832,473</u>	<u>1,143,462</u>	<u>170,324,178</u>

#### Shareholdings

September 30, 2024	Common shares	Preferred shares		
		Class A	Class C	Class D
Equipav Saneamento S.A. (i)	70.72%	25.34%	-	0.31%
Angelo Investment Private Limited	19.08%	74.66%	2.40%	65.12%
Itaúsa S.A.	10.20%	-	10.15%	34.57%
Verona Saneamento e Investimentos S.A.	-	-	87.45%	-
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

(i) On February 15, 2024, the shareholder Grua Investimentos S.A. changed its corporate name to Equipav Saneamento S.A.

On April 9, 2024, the then shareholder Saneamento 100% Fundo de Investimento em Participações – Multiestratégia, transferred all shares of the Company in its possession to Equipav Saneamento S.A.

#### Characteristics of Common Shares

Common shares give their holders the right to vote and receive dividends after they are allocated to shareholders holding preferred shares.

## **Aegea Saneamento e Participações S.A.**

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For the nine-month period ended September 30, 2024

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### Characteristics of Class A Preferred Shares

Priority in capital repayment, without premium. Only after the declaration of dividends by the shareholders' meeting and after payment of priority dividends on class C preferred shares, the right to receive, for all class A preferred shares, with priority in relation to common shares, a priority dividend corresponding to the lesser of the balance of the Company's net profit after the payment of dividends attributed to class C preferred shares and 12.5% of the Company's net profit in relation to each fiscal year from the fiscal year ending on December 31, 2021.

Convertibility into common, nominative shares with no par value, at the holder's discretion, after the Company's shareholders approve a public offering of shares issued by the Company or from 120 days before the 8<sup>th</sup> anniversary of the payment date of class D preferred shares, in the proportion of 1 common share for each class A preferred share converted.

### Characteristics of Class C Preferred Shares

Priority in capital reimbursement, without premium, under the same conditions as class A preferred shares. Right to receive, only after the declaration of dividends by the shareholders' meeting, with priority in relation to class A preferred shares and common shares, fixed dividends in the amount of R\$ 1.00 per share class C preferred stock each fiscal year, which may be increased at any time, definitively, temporarily or in a specific dividend declaration, through a unanimous resolution of shareholders, at a general meeting of the Company's shareholders.

### Characteristics of Class D Preferred Shares

Priority in capital reimbursement, without premium, after reimbursement of the guaranteed amount for class A preferred shares. Only after the declaration of dividends by the shareholders' meeting and after payment of priority dividends on class C preferred shares and class A preferred shares, right to receive, for all class D preferred shares, with priority in relation to common shares, a priority dividend corresponding to the lesser of: the balance of the Company's net profit after payment of dividends attributed to class C preferred shares and class A preferred shares and 12.5% of the Company's net profit for the fiscal years ending December 31, 2021, December 31, 2023 and December 31, 2023, 17.5% of the Company's net profit for the fiscal years ending December 31, 2024 and December 31, 2025, and 62.5% of the Company's net profit in relation to each fiscal year from the fiscal year ending on December 31, 2026 (inclusive), plus, in any case, any amount of dividends attributable to class A preferred shares and not declared to such preferred shares.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

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### b) Dividends

In the period ended September 30, 2024, the Company declared and paid the amount of R\$29,730 as interim dividends to shareholders holding class C preferred shares and the amount of R\$242,433 to shareholders holding common shares, class A and D preferred shares. In the same period, the Company also declared and paid the amount of R\$102,788 as interim dividends to shareholders holding common shares, class A and D preferred shares.

### c) Participation of non-controlling shareholders

<b>Subsidiaries</b>	<b>Balance on 09/30/2024</b>
<b>Increase in share capital</b>	
Cariri	861
Meriti	94
Sanco	8,347
	<u>9,302</u>
 <b>Profit (Loss) for the period – non-controlling shareholders</b>	
Nascentes do Xingú Participações	(3,258)
Nascentes do Xingú Investimentos	26
Tertúlia	48,685
Camastra	83,484
Sanco	856,402
Others	3,512
	<u>988,851</u>
 <b>Dividends and Interest on Equity</b>	
Camastra	(53,910)
Corsan	(715,361)
Tertúlia	(13,780)
	<u>(783,051)</u>

Additionally, to the above-mentioned transactions, there were no modifications in the metrics for calculating the equity valuation adjustment of the other subsidiaries, capital reserve, tax incentive reserve, legal reserve and profit retention reserve.

## Aegea Saneamento e Participações S.A.

Notes to the condensed, parent company and consolidated, interim financial information

For the nine-month period ended September 30, 2024

(In thousands of reais, except where otherwise indicated)

### 20. Revenue

	Parent Company		Consolidated	
	For the six months period		For the six months period	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
<b>Revenue from services rendered</b>				
Water supply services	-	-	5,414,113	2,957,390
Other indirect water services	-	-	359,299	237,456
Sewage services	-	-	1,279,396	813,547
Other indirect sewage services	-	-	64,294	37,585
Revenue from services – related parties (Note 8)	1,007,069	430,977	663,652	473,676
Financial asset remuneration	-	-	12,337	19,983
Revenue from financial assets construction	-	-	670,176	272,552
Revenue from intangible assets construction	-	-	2,356,968	970,210
<b>Total gross revenue</b>	<b>1,007,069</b>	<b>430,977</b>	<b>10,820,235</b>	<b>5,782,399</b>
<b>Deductions from gross revenue</b>				
(-) Cancellations and rebates	-	-	(347,826)	(94,044)
(-) Taxes on services	(100,737)	(48,485)	(743,673)	(414,020)
<b>Total revenue</b>	<b>906,332</b>	<b>382,492</b>	<b>9,728,736</b>	<b>5,274,335</b>

### 21. Costs and expenses by nature

	Parent Company		Consolidated	
	For the six months period		For the six months period	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Personnel	(353,289)	(168,427)	(1,126,807)	(744,782)
Maintenance and conservation	(1,465)	(492)	(107,144)	(62,412)
Third-party services	(104,586)	(60,351)	(690,378)	(417,146)
Materials, equipment, and vehicles	(2,257)	(1,302)	(86,110)	(37,304)
Amortization and depreciation	(38,944)	(14,073)	(661,720)	(469,934)
Concession cost	-	-	(87,472)	(34,249)
Construction cost – financial assets	-	-	(294,960)	(147,082)
Construction cost – intangible assets	-	-	(2,307,406)	(970,210)
(Provision) Reversal of expected credit losses on customer accounts receivable	-	-	(28,417)	69,190
Write-off of accounts receivable	-	-	(79,144)	(136,812)
(Provisions) Reversals for civil, labor, tax and environmental risks	(19)	(531)	47,884	80,953
Taxes, charges, and social contributions	(3,082)	(1,627)	(13,311)	(7,389)
Electric power	(95)	(124)	(452,723)	(290,965)
Chemical products	-	-	(112,119)	(86,269)
Location	(1,668)	(1,051)	(64,031)	(63,974)
Other	(32,093)	(23,520)	(157,448)	(115,604)
	<b>(537,498)</b>	<b>(271,498)</b>	<b>(6,221,306)</b>	<b>(3,433,989)</b>
Cost of services	(456,709)	(221,953)	(4,945,359)	(2,686,194)
General and administrative expenses	(40,725)	(28,279)	(1,235,883)	(726,529)
Research and development expenses	(40,064)	(21,266)	(40,064)	(21,266)

## Aegea Saneamento e Participações S.A.

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### 22. Other operating income

	Parent Company		Consolidated	
	For the six months period		For the six months period	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Dividend income	202,471	247,177	202,471	247,177
Reversals for post-employment benefits	-	-	-	96,679
Result in the write-off of fixed assets	7,857	-	12,787	1,301
Insurance compensation	733	-	21,027	1,564
Result in lease write-off	9	57	14,513	60
Other income	407	7	23,915	5,441
	<u>211,477</u>	<u>247,241</u>	<u>274,713</u>	<u>352,222</u>

### 23. Net finance costs

	Parent Company		Consolidated	
	For the six months period		For the six months period	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
<b>Revenues</b>				
Short-term investment and private debentures yield (i)	203,087	83,273	352,645	162,952
Income from loans with related parties	-	9,667	-	-
Interest and fine received or earned	-	-	123,737	73,944
Foreign exchange gains	-	-	2,390	119,846
Gains from derivative financial instruments (Note 25)	101,561	381,972	443,452	288,349
Fair value through profit or loss	816,543	178,046	214,859	203,159
Present value adjustment on financial assets	-	-	-	9,777
Other finance income	3,588	9,727	47,048	48,549
<b>Finance income</b>	<u>1,124,779</u>	<u>662,685</u>	<u>1,184,131</u>	<u>906,576</u>
<b>Costs</b>				
Charges on loans and financing and debentures (Note 14)	(1,248,106)	(797,437)	(1,430,696)	(933,466)
Discounts granted	-	-	(196,243)	(110,351)
Bank charges and commissions	(2,780)	(1,640)	(43,014)	(26,806)
Adjustment to present value of customers (Note 7)	-	-	(48,247)	(35,966)
Foreign exchange losses	-	-	(638,469)	(6,877)
Loss on derivative financial instruments (Note 25)	(774,656)	(228,599)	(188,913)	(578,454)
Fair value through profit or loss	(78,794)	(374,222)	(93,447)	(254,250)
Other finance costs	(83,265)	(47,892)	(251,153)	(175,409)
<b>Finance costs</b>	<u>(2,187,601)</u>	<u>(1,449,790)</u>	<u>(2,890,182)</u>	<u>(2,121,579)</u>
<b>Net finance costs</b>	<u>(1,062,822)</u>	<u>(787,105)</u>	<u>(1,706,051)</u>	<u>(1,215,003)</u>

- (i) Short-term investment yield in the consolidated statements includes interest incurred in cash and cash equivalents in the amount of R\$ 2,361 (R\$ 540 as of September 30, 2023).

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### 24. Income tax expenses (IRPJ and CSLL)

#### a) Current income and social contribution taxes

Reconciliation of income and social contribution taxes, calculated at the rates provided for in tax legislation, and corresponding amounts in the statement of profit or loss, for the nine-month periods ended September 30, 2024, and 2023, is as follows:

	Parent Company		Consolidated	
	For the six months period		For the six months period	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Profit before tax	300,054	359,603	2,086,779	1,106,400
Tax rate	34%	34%	34%	34%
Income and social contribution taxes rate	(102,018)	(122,265)	(709,505)	(376,176)
Share of profit (loss) of equity-accounted investees	267,433	268,098	12,077	47,117
Dividend income	68,840	84,040	68,840	84,040
Non-deductible expenses	(4,248)	(1,803)	(8,637)	(12,522)
Unrealized profit	-	-	(57,626)	(43,348)
Provision for board bonus	(18,294)	(7,136)	(31,225)	(11,577)
Interest on equity received	(6,233)	(4,290)	66,845	3,672
Deferred income tax and social contribution on temporary differences, tax losses and negative basis of social contribution recognized in the period	-	-	10,985	17,934
Deferred income tax and social contribution on unrecognized temporary differences (i)	(2,690)	(5,392)	(2,604)	(5,839)
Deferred income and social contribution taxes on income and social contribution tax losses not recognized (i) (note 24. b)	(218,683)	(220,996)	(222,541)	(235,113)
Rate reduction – Profit from tax incentive activities (ii)	-	-	37,981	46,616
Worker Food Program (PAT)	-	-	11,971	4,890
Amortization of goodwill on acquisition of investments	-	-	(5,463)	(4,889)
Rate difference – foreign subsidiary	-	-	7,121	439
Donations – Rouanet Law and of a sporting nature	-	-	11,430	8,284
Technologic innovation	-	-	392	1,779
Tax on subsidiaries determined by presumed profit	-	-	2,101	1,585
Realization of income and social contribution tax losses 30%	4,770	2,923	4,789	4,741
Post-employment benefit provisions	-	-	-	30,452
Other permanent differences	-	-	10,831	11,115
<b>Income and social contribution taxes:</b>				
Current	-	-	(586,803)	(439,548)
Deferred	(11,123)	(6,821)	(242,562)	(26,632)
Benefit from tax incentive activities	-	-	37,127	39,380
Income and social contribution taxes on P&L for the period	(11,123)	(6,821)	(792,238)	(426,800)
Effective rate	4%	2%	38%	39%



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<b>Changes in income tax and social contribution tax paid</b>	<b>Consolidated 09/30/2024</b>
Total current income and social contribution taxes net of profit from tax incentive activities	(549,676)
Balance paid referring to prior years	(164,050)
Prepaid income and social contribution taxes	(1,293)
Non-cash items (breakdown below)	182,271
Total income and social contribution taxes paid as per statement of cash flows	(532,748)
Non-cash transactions that affected the taxes:	
Offsets of income and social contribution taxes losses and withholding taxes	68,341
Income and social contribution taxes payable	113,930
Total	182,271

- (i) Deferred tax assets are not recorded to the extent that future taxable profits are not likely to be available against which unused tax losses may be offset.
- (ii) The Superintendence of Development of the Amazon – SUDAM or the Superintendence of Development of the Northeast – SUDENE, depending on the area of activity, in order to modernize infrastructure ventures in its area of activity issued a Certificate of Tax Reduction providing for decrease of 75% in income tax and surcharge, not recoverable, calculated on the profit from tax-incentive activities of its indirect subsidiaries Diamantino, Poconé, São José, Cláudia, Nortelândia, Pedra Preta, Sorriso, and Vera and direct subsidiaries Paranatinga, Timon, Teresina, Sinop, Guarantã, and Novo Progresso up to calendar year 2027; of indirect subsidiaries Carlinda, Santa Carmem and União do Sul and direct subsidiary Matupá until calendar year 2029; of indirect subsidiaries Manaus, Jauru, Jangada and Barra do Garças and direct subsidiaries Ariquemes, Porto Esperidião, Pimenta Bueno and Rolim de Moura until calendar year 2030; of indirect subsidiary Primavera until calendar year 2031.

### b) Breakdown of and change in deferred taxes

Deferred income and social contribution taxes are recorded to reflect the future tax effects attributable to temporary differences between tax and accounting basis of balance sheet accounts.

Deferred income tax and social contribution originate as follows:

	<b>Parent Company</b>		
	<b>12/31/2023</b>	<b>P&amp;L</b>	<b>09/30/2024</b>
Income and social contribution tax losses	12,203	4,768	16,971
Deferred tax assets	12,203	4,768	16,971
Transaction costs related to loans, financing and debentures	(40,034)	(1,261)	(41,295)
Gains or losses on swap transactions (Note 25)	(195,223)	236,204	40,981
Fair value financial liabilities	194,577	(250,834)	(56,257)
Fair value – Securities	(14,395)	-	(14,395)
Deferred tax liabilities	(55,075)	(15,891)	(70,966)
<b>Net deferred tax liabilities</b>	<b>(42,872)</b>	<b>(11,123)</b>	<b>(53,995)</b>

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	12/31/2023	Consolidated		09/30/2024
		P&L	Equity	
Expected credit losses on customer accounts receivable	104,888	3,359	-	108,247
Provision for profit sharing	15,620	10,703	-	26,323
Provisions for civil, labor, tax and environmental risks	306,312	(24,564)	-	281,748
Fair value of assets acquired in business combination	2,175	(136)	-	2,039
Present value adjustment	36,586	6,108	-	42,694
Deferred grant in previous years	4,404	(90)	-	4,314
Positive exchange variation	5,728	985	-	6,713
Derivative financial instruments	108	(68)	(40)	-
Leases	5,837	(367)	-	5,470
Loss with customers	3,964	3,556	-	7,520
Tax loss and negative basis of social contribution	55,088	77,829	-	132,917
Write-off due to loss in installments	324	47	-	371
Capital gain – controlled by Serra	(1,724)	(620)	-	(2,344)
Amortization of the cost of obtaining a contract	60	405	-	465
PIS and COFINS provision on court orders	23,166	(23,082)	-	84
Post-employment benefit provision	184,577	3,924	-	188,501
Compensation	172,264	(129,491)	-	42,773
Deferred Cofins and Pasep	-	442	-	442
Possible for offsetting	(209,987)	(97,040)	(3,532)	(310,559)
Deferred tax asset	709,390	(168,100)	(3,572)	537,718
Fair value of assets acquired in business combination	(16,098)	1,482	-	(14,616)
Capitalized interest	(74,671)	(8,914)	-	(83,585)
Transaction costs related to loans, financing and debentures	(58,284)	(32,643)	-	(90,927)
Amortization of intangible assets (i)	(91,369)	2,174	-	(89,195)
Derivative financial instruments	(203,104)	241,478	-	38,374
Deferral of profits from public bodies	(133,355)	(53,209)	-	(186,564)
Write-off of accounts receivable	(81,155)	(11,497)	-	(92,652)
Fair value of financial liabilities	197,700	(259,473)	(200)	(61,973)
Fair value – Securities	(14,395)	414	-	(13,981)
Difference between accounting and tax base depreciation	(981)	(41)	-	(1,022)
Financial charges on ongoing works	(32,650)	20,104	-	(12,546)
Construction margin	(18,684)	15,419	-	(3,265)
Precatory	(6,449)	2,704	-	(3,745)
Leases – Capitalization	-	(10,647)	-	(10,647)
Revaluation reserve	(5,427)	(20,914)	-	(26,341)
Construction recipe	-	(13,776)	-	(13,776)
Possible for offsetting	209,987	100,572	-	310,559
Deferred tax liability	(328,935)	(74,462)	(200)	(403,597)
<b>Net deferred tax asset</b>	<b>380,455</b>	<b>(242,562)</b>	<b>(3,772)</b>	<b>134,121</b>

- (i) In accordance with article 69 of Law No. 12973/14, the difference as of December 31, 2014 between total depreciation for accounting and tax purposes will be added back to income and social contribution tax base, in fixed monthly amounts and over the remaining term of the agreement, as of September 30, 2024, the amount realized is R\$ 6,396 (R\$ 6,396 as of September 30, 2023).

To assess the recording of deferred tax assets on tax losses during the period, the subsidiaries prepared studies on future profitability. The carrying amount of the tax assets are reviewed periodically and the projections are reviewed annually. If there are relevant factors that may modify the projections, these are reviewed during the year.

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### Unrecorded deferred tax assets

Deferred tax assets were not recorded on the following items:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09/30/2024</b>	<b>12/31/2023</b>	<b>09/30/2024</b>	<b>12/31/2023</b>
Expected allowance for doubtful accounts	-	-	115	236
Provisions for civil, labor, tax, and environmental risks	156	156	156	160
Provision for profit sharing	13,221	11,110	13,978	13,422
Present value adjustment	-	-	1	67
Income and social contribution tax losses	885,214	666,531	971,769	764,946
Foreign taxes	13,016	13,016	13,016	13,016
Other temporary differences	782	204	855	294
	<u>912,389</u>	<u>691,017</u>	<u>999,890</u>	<u>792,141</u>

Deductible temporary differences and accumulated tax losses may be carried indefinitely in accordance with tax legislation currently in force. Deferred tax assets were not recorded on these items since future taxable profits are not likely to be available so that these benefits may be used.

## 25. Financial instruments

### Overview

The Group is subject to the following risks:

- Credit risk;
- Liquidity risk; and
- Market risk.

### Risk management structure

This note presents information on the Group's exposure to each of aforementioned risks, its objectives, and its policies and processes for measuring and managing risks and managing Group's capital.

The Parent Company is responsible for establishing and monitoring risk management policies, and managers in each area regularly report to the Management about their activities.

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The Group's risk management policies are established in order to identify and analyze the risks faced by the Group, with a view to establishing appropriate risk limits and controls as well as monitoring risks and adherence to the limits. Systems and risk policies are reviewed from time to time to reflect changes in market conditions and activities of the Group. The Group, by means of their rules and training and management procedures, seeks to develop a controlled disciplined environment in which all employees are aware of their duties and obligations.

### *Credit risk*

The Company, aiming to minimize the credit risks linked to financial institutions, in which it directly invests in Bank Deposit Certificates and Compromised Operations, seeks to diversify its operations in first-tier institutions, which have a rating equal to or higher than AA. The ratings are those published by the agencies: Fitch, Standard&Poor's and Moody's, within the scale (i) global for applications abroad, or (ii) local for applications in Brazil.

The carrying amount of financial assets represents the maximum exposure to credit risk, as follows:

	Note	Parent Company		Consolidated	
		09/30/2024	12/31/2023	09/30/2024	12/31/2023
Demand deposits	5	1,881	2,418	724,016	138,671
Marketable securities	6	3,011,482	2,551,341	5,973,701	4,883,767
Trade accounts receivable	7	445,889	123,373	2,317,436	2,340,050
Contractual financial assets	8	-	-	1,438,965	845,603
Private debentures	9	408,298	324,119	-	-
Dividends and interest on equity receivable	9	1,374,985	1,116,393	1,050,294	835,226
Receivables from related parties	9	433,695	437,087	-	-
Derivative financial instruments		29,736	567,262	465,266	613,044
Securities	10	6,792,313	6,533,143	6,792,313	6,533,143
Other credits		-	-	170,029	352,498
		<u>12,498,279</u>	<u>11,655,136</u>	<u>18,932,020</u>	<u>16,542,002</u>

### *Liquidity risk*

This is the risk that the Group will face difficulties in satisfying the obligations associated with their financial liabilities that are settled by cash payments or other financial assets. The liquidity management approach adopted by the Group is to ensure, to the highest possible level, that the Group always has sufficient liquidity to honor their obligations upon maturity, under normal and stress conditions, without causing unacceptable losses or damaging the Group's reputation.

In addition, mechanisms and tools that could allow funds to be raised in order to reverse positions that could harm the Group's liquidity are analyzed from time to time.

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Liquidity risk by aging, reflecting the financial flow of the Group as of September 30, 2024, is as follows:

Parent Company							
09/30/2024	Book value	Projected Financial outflow (including interest)	Up to 12 months	13 to 24 months	25 to 36 months	37 to 48 months	49 months onwards
<b>Liabilities</b>							
Suppliers and contractors	22,948	22,948	22,904	44	-	-	-
Debentures	12,822,201	35,482,862	3,322,499	4,600,382	4,034,742	4,090,901	19,434,338
Derivative financial instruments	157,192	(285,302)	348,497	238,279	(32,083)	(401,031)	(438,964)
Other accounts payable	22,435	27,445	13,446	7,679	6,009	311	-
	<u>13,024,776</u>	<u>35,247,953</u>	<u>3,707,346</u>	<u>4,846,384</u>	<u>4,008,668</u>	<u>3,690,181</u>	<u>18,995,374</u>
Consolidated							
09/30/2024	Book value	Projected Financial outflow (including interest)	Up to 12 months	13 to 24 months	25 to 36 months	37 to 48 months	49 months onwards
<b>Liabilities</b>							
Suppliers and contractors	777,308	777,308	722,836	54,472	-	-	-
Loans, financing and debentures	22,551,329	49,523,618	5,110,882	6,216,834	5,306,822	4,723,444	28,165,636
Derivative financial instruments	159,242	(283,252)	349,028	239,798	(32,083)	(401,031)	(438,964)
Dividends payable	388,603	388,603	388,603	-	-	-	-
Other accounts payable	1,770,166	2,392,151	408,957	839,398	158,793	94,046	890,957
	<u>25,646,648</u>	<u>52,798,428</u>	<u>6,980,306</u>	<u>7,350,502</u>	<u>5,433,532</u>	<u>4,416,459</u>	<u>28,617,629</u>

Cash flows included in maturity analyses of the Group are not expected to occur at significantly earlier dates or at significantly different amounts.

### Market risk

Market risk is the risk that changes in market prices, such as exchange rates and interest rates, may have in the Group's earnings or in the value of its holdings in financial instruments. The objective of market risk management is to manage and control exposures to market risks, within acceptable parameters and, at the same time, optimize return.

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- Interest rate risk

The Group is exposed to risks and oscillations in interest rates and short-term investments, private debentures, derivative financial instruments, loans, financing and debentures, loan agreements payable to related parties and other accounts payable.

On the date of the individual and consolidated Quarterly Information – ITR, the profile of financial instruments exposed to interest rates was:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Instruments subject to floating rate</b>				
<i>Financial assets</i>				
Short-term investments	3,011,482	2,551,341	5,973,701	4,883,767
Private debentures	408,298	324,119	-	-
Derivative financial instruments	29,736	567,262	465,266	613,044
	<u>3,449,516</u>	<u>3,442,722</u>	<u>6,438,967</u>	<u>5,496,811</u>
<b>Instruments subject to floating rate</b>				
<i>Financial liabilities</i>				
Loans, financing and debentures	5,919,603	8,314,135	15,265,200	12,030,310
Derivative financial instruments	157,192	-	159,242	830,625
Other accounts payable (i)	18,843	12,042	1,429,261	938,139
	<u>6,095,638</u>	<u>8,326,177</u>	<u>16,853,703</u>	<u>13,799,074</u>

(i) The balances refer to leases and grants.

The Group conducted a sensitivity analysis of major risks to which their financial instruments are exposed. To analyze the sensitivity of interest rate variations, the Company adopted for the probable scenario over the next 12 months the same rates used at the quarterly information reporting date. Scenarios II and III were estimated considering additional appreciation of 25% and 50% respectively over the next 12 months whereas scenarios IV and V estimate an additional devaluation of 25% and 50% respectively over the next 12 months of the rates used in the probable scenario.

Potential impacts on the statement of profit or loss and equity in the hypotheses of the scenarios presented are as follows:

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Parent Company								
Equity exposure	Exposure	Risk	Effective interest rate p.a. at 09/30/2024	Scenarios				
				I Probable	II 25%	III 50%	IV -25%	V -50%
1- Financial assets								
Short-term investments	3,011,482	CDI variation	10.65%	320,723	400,904	481,085	240,542	160,362
Private Debentures	408,298	CDI variation	10.65%	43,484	54,355	65,226	32,613	21,742
2- Financial liabilities								
Debentures	(5,872,947)	CDI variation	10.65%	(625,469)	(781,836)	(938,204)	(469,102)	(312,735)
Debentures	(46,656)	IPCA variation	3.31%	(1,544)	(1,930)	(2,316)	(1,158)	(772)
1 + 2 – Net exposure	(2,499,823)			(262,806)	(328,507)	(394,209)	(197,105)	(131,403)
Consolidated								
Equity exposure	Exposure	Risk	Effective interest rate p.a. at 09/30/2024	Scenarios				
				I Probable	II 25%	III 50%	IV -25%	V -50%
1- Financial assets								
Short-term investments	5,973,701	CDI variation	10.65%	636,199	795,249	954,299	477,149	318,100
2- Financial liabilities								
Debentures and loans	(10,512,503)	CDI variation	10.65%	(1,119,582)	(1,399,478)	(1,679,373)	(839,687)	(559,791)
Debentures and loans	(3,743,999)	IPCA variation	3.31%	(123,926)	(154,908)	(185,889)	(92,945)	(61,963)
Financing	(494,352)	TR variation	0.82%	(4,054)	(5,068)	(6,081)	(3,041)	(2,027)
Loans and financing	(63,418)	SELIC variation	10.65%	(6,754)	(8,443)	(10,131)	(5,066)	(3,377)
Financing	(450,928)	TJLP variation	6.91%	(31,159)	(38,949)	(46,739)	(23,369)	(15,580)
P.E.D Funcorsan	(379,271)	INPC variation	3.29%	(12,478)	(15,598)	(18,717)	(9,359)	(6,239)
Grant payable	(165,304)	INPC variation	3.29%	(5,439)	(6,799)	(8,159)	(4,079)	(2,720)
1 + 2 – Net exposure	(9,836,074)			(667,193)	(833,994)	(1,000,790)	(500,397)	(333,597)

Exchange rate risks arise from the possibility of fluctuations in foreign currency exchange rates.

Interest rate risks arise from the possibility of fluctuations in interest rates. Both rates are used by the Group to contract financial instruments.

To mitigate such risks, these financial instruments of the Group are hedged by contracting hedging transactions through derivative financial instruments of the “swap” type.

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The summary of quantitative data on the Group's exposure to these risks, as provided to shareholders, is based on its risk management policy as set out below:

Parent Company								
Interest rate risk	Exposure in (US\$ thousand)	Scenarios						
		I Probable scenario	II 25%	III 50%	IV -25%	V -50%		
<b>1- Derivatives instruments</b>								
Debentures	(8,509,225)	(8,509,225)	(10,636,531)	(12,763,838)	(6,381,919)	(4,254,613)		
Swap – receivables	8,508,393	8,508,393	10,635,491	12,762,589	6,381,295	4,254,196		
<b>Net exposure</b>	<b>(832)</b>	<b>(832)</b>	<b>(1,040)</b>	<b>(1,249)</b>	<b>(624)</b>	<b>(417)</b>		

Consolidated								
Currency risk	Exposure in (US\$ thousand)	Currency	Currency rate at 09/30/2024	Scenarios				
				I Probable scenario	II 25%	III 50%	IV -25%	V -50%
<b>1- Derivatives instruments</b>								
Loans and financing	(1,336,994)	USD	5.4481	811,288	1,014,110	1,216,932	608,466	405,644
Swap – receivables	1,338,333	USD	5.4481	(812,100)	(1,015,125)	(1,218,150)	(609,075)	(406,050)
<b>Net exposure</b>	<b>1,339</b>			<b>(812)</b>	<b>(1,015)</b>	<b>(1,218)</b>	<b>(609)</b>	<b>(406)</b>

Consolidated								
Interest rate risk	Exposure	Scenarios						
		I Probable scenario	II 25%	III 50%	IV -25%	V -50%		
<b>1- Derivatives instruments</b>								
Loans and financing	(2,886,606)	(2,886,606)	(3,608,258)	(4,329,909)	(2,164,955)	(1,443,303)		
Swap – receivables	2,886,424	2,886,424	3,608,030	4,329,636	2,164,818	1,443,212		
<b>Net exposure</b>	<b>(182)</b>	<b>(182)</b>	<b>(228)</b>	<b>(273)</b>	<b>(137)</b>	<b>(91)</b>		

### Capital management

Capital of the Group is managed to reach a balance between equity and debt sources of capital, return for shareholders and risk for shareholders and creditors.

### Classification and fair value of financial Instruments

In the table below, we present the accounting and fair values, as well as the classification and hierarchy of financial instruments:



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	Note	Classification by category	Fair value hierarchy	Parent Company			
				Book value		Fair value	
				09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Assets</b>							
Cash and cash equivalents (i)	5	Amortized cost	-	2,193	2,626	2,193	2,626
		Fair value through					
Short-term investments (i)	6	profit or loss	Level 2	3,011,482	2,551,341	3,011,482	2,551,341
Trade accounts receivable(i)	7	Amortized cost	-	445,889	123,373	445,889	123,373
Dividends and interest on equity receivable (i)	9	Amortized cost	-	1,374,985	1,116,393	1,374,985	1,116,393
Private debentures (i)	9	Amortized cost	-	408,298	324,119	408,298	324,119
Accounts receivable from related parties (i)	9	Amortized cost	-	433,695	437,087	433,695	437,087
Derivative financial instruments (i)		Fair value – Hedging instruments	Level 2	29,736	567,262	29,736	567,262
		Fair value through other comprehensive income					
Securities (i)	10		Level 3	6,792,313	6,533,143	6,792,313	6,533,143
<b>Total</b>				<b>12,498,591</b>	<b>11,655,344</b>	<b>12,498,591</b>	<b>11,655,344</b>
<b>Liabilities</b>							
Suppliers and contractors (i)	13	Amortized cost	-	22,948	19,103	22,948	19,103
Debentures (ii)	14	Amortized cost	-	5,859,139	5,352,511	7,368,484	5,534,021
		Fair value – Hedging instruments	-	6,963,062	5,892,971	12,038,214	14,086,759
Derivative financial instruments (i)		Fair value - Hedging instruments	Level 2	157,192	-	157,192	-
Other accounts payable (i)	16	Amortized cost	-	22,435	19,582	22,435	19,582
<b>Total</b>				<b>13,024,776</b>	<b>11,284,167</b>	<b>19,609,273</b>	<b>19,659,465</b>

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	Note	Classification by category	Fair value hierarchy	Consolidated			
				Book value		Fair value	
				09/30/2024	12/31/2023	09/30/2024	12/31/2023
<b>Assets</b>							
Cash and cash equivalents (i)	5	Amortized cost	-	724,662	138,954	724,662	138,954
Short-term investments (i)	6	Amortized cost	-	119,857	172,788	119,857	172,788
		Fair value through					
Short-term investments (i)	6	profit or loss	Level 2	5,853,844	4,710,979	5,853,844	4,710,979
Trade accounts receivable (i)	7	Amortized cost	-	2,317,436	2,340,050	2,317,436	2,340,050
Contractual financial assets (i)	8		-	1,438,965	845,603	1,438,965	845,603
Dividends and interest on equity receivable (i)	9	Amortized cost	-	1,050,294	835,226	1,050,294	835,226
Derivative financial instruments (i)		Fair value – Hedging instruments	Level 2	465,266	613,044	465,266	613,044
		Fair value through other comprehensive					
Securities (iii)	10	income	Level 3	6,792,313	6,533,143	6,792,313	6,533,143
Other credits		Amortized cost	Level 2	-	352,498	-	352,498
<b>Total</b>				<u>18,762,637</u>	<u>16,542,285</u>	<u>18,762,637</u>	<u>16,542,285</u>
<b>Liabilities</b>							
Suppliers and contractors (i)	13	Amortized cost	-	777,308	677,782	777,308	677,782
Loans, financing and debentures (ii)	14	Amortized cost	-	21,468,630	16,055,483	23,950,055	17,982,445
Debentures (ii)	14	Fair value	Level 2	1,082,699	1,023,792	1,230,218	1,229,164
Dividends payable (i)	9	Amortized cost	-	388,603	149,307	388,603	149,307
Derivative financial instruments (i)		Fair value – Hedging instruments	Level 2	159,242	830,625	159,242	830,625
Other accounts payable (i)	16	Amortized cost	-	1,770,166	1,119,089	1,770,166	1,119,089
<b>Total</b>				<u>25,646,648</u>	<u>19,856,078</u>	<u>28,275,592</u>	<u>21,988,412</u>

- (i) For certain transactions, the Company considers that the fair value is equal to the book value, since for these transactions the book value reflects the settlement value on that date, due to the short maturity of these transactions.
- (ii) The fair values were calculated by projecting the cash flows until the maturity of the transactions based on future rates obtained through public sources (ex: B3 and Bloomberg) plus contractual spreads and brought to present value by risk-free rate (pre-DI).
- (iii) Fair values were calculated using the criteria described in the topic “Sensitivity analysis of derivative financial instruments”.

### Derivative financial instruments

The Company and its subsidiaries contracted swap agreements in order to replace exposure to currency risks of contracts in foreign currency and exposure to interest rate risks by a percentage of Bank Deposit Certificates (CDI).

As of September 30, 2024, and December 31, 2023, the Company maintains derivative financial instruments – swap for hedging exchange and rate risk, as follows:

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Parent Company						Assets	
Derivative	Notional	Assets	Liabilities	Market (i)	Maturity	09/30/2024	12/31/2023
Debentures	R\$ 2,780,000	16.76% p.a.	CDI + 136.37% p.a.	CETIP	May/16/29	29,736	328,805
Debentures	R\$ 2,685,000	16.34% p.a.	CDI + 138.58% p.a.	CETIP	January/15/26	-	227,131
Debentures	R\$ 1,000,000	CDI + 3.47%	132.50% CDI	CETIP	October/25/26	-	11,326
						<u>29,736</u>	<u>567,262</u>
Current						29,611	67,078
Non-current						125	500,184

Parent Company						Liabilities	
Derivative	Notional	Assets	Liabilities	Market (i)	Maturity	09/30/2024	12/31/2023
Debêntures	R\$ 2,685,000	16.34% p.a.	CDI + 138.58% p.a.	CETIP	January/15/26	108,458	-
Debêntures	R\$ 1,000,000	CDI + 3.47%	132.50% CDI	CETIP	October/25/26	48,734	-
						<u>157,192</u>	<u>-</u>
Current						1,920	-
Non-current						155,272	-

Consolidated						Assets	
Derivative	Notional	Assets	Liabilities	Market (i)	Maturity	09/30/2024	12/31/2023
Swap – Debentures	R\$ 600,000	6.62% to IPCA	111.03% to CDI	CETIP	May/15/37	13,596	49,309
Debentures	R\$ 2,780,000	16.76% p.a.	CDI + 136.37% p.a.	CETIP	May/16/29	29,736	320,481
Debentures	R\$ 1,000,000	18.1% p.a.	CDI + 132.26% p.a.	CETIP	May/05/26	-	227,131
Swap – Loan Proparco	USD 25,263	USD + 4.89% p.a.	CDI + 2.70% p.a.	CETIP	Dec/15/26	19,803	16,123
Swap – Bond Senior Notes	USD 500,000	USD + 6.75% p.a.	16.76% p.a.	CETIP	May/16/29	402,131	-
						<u>465,266</u>	<u>613,044</u>
Current						35,940	71,530
Non-current						429,326	541,514

## Aegea Saneamento e Participações S.A.

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For the nine-month period ended September 30, 2024

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Derivative	Notional	Assets	Liabilities	Market (i)	Maturity	Liabilities	
						09/30/2024	12/31/2023
Debentures	R\$ 2,685,000	16.34% p.a.	CDI + 138.58% p.a.	CETIP	January/15/26	110,508	-
Debentures	R\$ 1,000,000	CDI + 3.47%	132.50% CDI	CETIP	October/25/26	48,734	-
Swap – Bond		USD + 6.75% p.a.		CETIP	May/15/29	-	830,625
Senior Notes	USD 500,000		16.76% p.a.			159,242	830,625
Current						2,451	540,798
Non-current						156,791	289,827

(i) Entry of Custody and Financial Settlement of Private Securities

The Group recorded gains and losses from derivative financial instruments designated as cash flow hedge and fair value hedge as of September 30, 2024, and 2023. The impacts on the statement of profit or loss for the period were as follows:

Derivative	Market	Risk	Parent Company		Consolidated	
			09/30/2024	09/30/2023	09/30/2024	09/30/2023
Swap	CETIP	CDI	673,095	(153,373)	(254,539)	290,105
Net effect on statement of profit or loss (Note 23)			673,095	(153,373)	(254,539)	290,105

### Hedge Accounting

The Group assesses the need to adopt Hedge Accounting for the operations used in its financial risk management. As such, the Group designated the operations presented below for cash flow hedge accounting and fair value hedge accounting, which present hedge index equivalent to 1.0.

The unrealized gains and losses deriving from changes in fair value of derivative financial instruments designated for cash flow hedge are recorded in equity and the accrual amount in statement of profit or loss.

The change in the fair value of derivative financial instruments designated for fair value hedge is recognized in the statement of profit or loss.

	Parent Company	
	P&L 09/30/2023	P&L 09/30/2024
Derivative financial instruments designated as fair value hedge		
Net gains recorded in statement of profit or loss for the period (Note 23)	(153,373)	673,095

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	Consolidated	
	Equity 12/31/2023	Equity 09/30/2024
Derivative financial instruments designated as cash flow hedge		
Currency risk	(20,639)	22,792
Deferred IR/CS	(70)	(310)
Net gains recorded in other comprehensive gain (loss)	(20,709)	22,482
	P&L 09/30/2023	P&L 09/30/2024
Derivative financial instruments designated as cash flow and fair value hedge		
Net gains recorded in net finance costs for the period (Note 23)	290,105	(254,539)

As of September 30, 2024, the Group recorded negative effects of R\$ 22,382 arising from its derivatives being recognized from operations classified as cash flow hedge.

The method used to test the effectiveness of the hedge confronts the critical terms of the contracted derivatives and the protected items, showing that changes in interest rates and exchange differences affect the fair value or cash flows of hedging instruments and hedged items in a proportional and inverse form. The method is in line with the Group risk management strategy. The effectiveness will be measured using the comparison of the critical terms of the object and hedging instrument.

The sources of hedge ineffectiveness may derive from:

- Different indexes (and, consequently, different curves) are associated with the hedged risk of the hedged items and hedging instruments.
- The counterparty's credit risk has a different impact on changes in the fair value of hedging instruments and hedged items.
- Changes in the expected amount of cash flows from hedged items and hedging instruments.

### Fair value

Description of significant unobservable inputs in assessing fair value

Significant unobservable inputs used in fair value measurements classified at Level 3 of the fair value hierarchy, along with a quantitative sensitivity analysis on September 30, 2024, and December 31, 2023, are presented below:

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	Balance on 09/30/2024	Valuation techniques	Significant unobservable inputs	Sensitivity of inputs to fair value
Titles and Securities	42,338	Dividend Discount Method	Estimated dividends	5% increase (reduction) in the growth rate would result in an increase (reduction) in the fair value of R\$ 44,455 and/or R\$ 40,221

### Sensitivity analysis of derivative financial instruments

The Group discloses a table showing a sensitivity analysis for each type of market risk considered significant by the Company, derived from financial instruments, to which the Group is exposed at the statement of financial position date.

The Administration considers the base scenario dollar of \$5.4481/US\$ on September 30, 2024. Scenario I is a dollar rate at \$4.3585/US\$, scenario II is a dollar rate at \$3.1765/US\$ and scenario III is a dollar rate at \$2.7241/US\$.

In addition, in other assessments, the risk of an increase in Interbank Deposit Certificate (CDI) is taken into consideration. The Group considers the DI (Interbank Deposit) vs. Fixed reference rate curve disclosed by B3 as of September 30, 2024, as the base scenario. The Group estimates Scenario I with a 25% impact over the entire curve, Scenario II with a 75% impact and Scenario III with a 100% impact.

The Company also considers the risk of increased forex coupon rates. The Group considers the DI vs. Fixed (Clean Coupon \*) reference rate curve disclosed by B3 as of September 30, 2024, as the base scenario. The estimated Scenario I with a 25% impact over the entire curve, Scenario II with a 75% impact and Scenario III with a 100% impact.

Finally, the Company considers the risk of a rise in the IPCA. The Group considers as a base scenario the NTN-B (National Treasury bonds) reference rate curve released by Anbima on September 30, 2024. The Group estimated that Scenario I with an impact of 25% along the entire curve, Scenario II with an impact of 75% and Scenario III with an impact of 100%.

(\*) – Clean coupon represents the spot exchange rate for prompt settlement in two days (T+2), relative to the time of calculation of the dollar futures contract settlement price.

Therefore, the sensitivity analysis is as follows:

Parent Company					
Instrument	Exposure	Risk	Scenario		
			I	II	III
Swap	(127,456)	Increase in CDI curve	(1,058,228)	(2,451,412)	(2,976,893)

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Consolidated					
Instrument	Exposure	Risk	Scenario		
			I	II	III
Swap	(171,946)	Increase in CDI curve	(1,246,575)	(2,954,053)	(3,636,596)
		Increase in IPCA Curve	(111,574)	(314,289)	(398,159)
		IPCA Variation	(198,099)	(437,248)	(511,983)
Swap	477,970	USD Variation	(1,231,756)	(3,185,728)	(3,796,344)
		Decrease in CDI curve	(459,486)	(2,900,678)	(4,499,395)
		Increase in exchange coupon curve	94,069	(568,221)	(856,220)
	306,024				

## 26. Insurance coverage

The Group takes out insurance coverage for assets subject to risks at amounts deemed sufficient by management to cover claims, if any, considering the nature of their activity.

The major insurance policies taken out as of September 30, 2024, and December 31, 2023, are as follows:

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Property damage	200,000	106,200	545,938	368,738
Civil liability	150,000	150,000	325,000	230,000
Concessionary performer	-	52,919	1,527,640	1,334,215
Equipment and vehicles	181,845	215,469	433,590	549,605
D&O – Directors and Officers Liability Insurance	80,000	80,000	125,000	125,000
Engineering risks	-	-	314,665	112,000
Cyber	30,000	30,000	30,000	30,000
Guarantee Insurance	85,500	-	930,052	633,958

## 27. Earnings per share

Basic and diluted earnings per share	Consolidated	
	09/30/2024	09/30/2023
Profit attributable to holders of common shares (i)	205,451	251,848
Weighted average of common shares (in thousands)	709,956	709,956
Basic earnings per share – R\$	0.29	0.35
Company's net income (ii)	287,799	335,634
Weighted average of common shares and preferred shares (in thousands)		
(ii)	1,019,113	1,019,113
Diluted earnings per share - R\$	0.28	0.33

(i) This balance disregarded the participation in the period's results allocated to preferred shares, as well as the participation of non-controlling shareholders.

## Aegea Saneamento e Participações S.A.

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(ii) This balance disregarded the participation of non-controlling shareholders, subtracting the result attributable to class C preferred shares.

(iii) Class C preferred shares were disregarded from this number of shares, since they are not convertible into common shares.

## 28. Commitments

In addition to the obligations mentioned below, there was no change in the obligations for the Company and its subsidiaries described in explanatory note no. 29 of the financial statements for the year ended December 31, 2023.

Controlled	Contractual investment (a)	Specific goals	Contractual obligations
Matão	75,016	All contractual milestones for achieving 100% water supply and 100% sewage collection and treatment have already been met.	-
Holambra	78,876	The water supply, sewage collection and treatment rates have already been met and must be maintained until the end of the concession.	-
Nascentes do Xingú Participações	184,618	Maintain water supply service levels for 100% of the population; (ii) achieve sewage service levels of 50% to 100% of the population between 2019 and 2052, depending on each municipality; (iii) reduce loss rates between 2020 and 2040 by up to 15%, depending on each municipality.	-
Porto Esperidião	9,274	Maintain the levels of water supply services provided to 100% of the population; (ii) achieve the coverage targets for the sewage system at 100% from 2022; (iii) reduce loss rates in 2023 to 25% by the end of the concession.	Monthly commitment to pay the regulatory fee, with a fixed percentage of 3% of the monthly collection amount, as determined in the 1st TAM.
Sinop	453,128	Maintain water supply service levels for 100% of the population; (ii) maintain loss reduction levels of 40% in 2025, 35% in 2030, 30% in 2035 and 25% from 2040 onwards; (iii) achieve the sewage system coverage targets of 30% in December 24, 40% in December 25, 50% in December 26, 60% in December 27, 70% in December 28, 75% in December 29, 85% in December 30, 92% in December 31, 98% in December 32 and 98% of the population with sewage collection and treatment from December 33 to November 24.	Monthly commitment to pay the regulation fee, in amounts that may vary from 4% of the collection or monthly revenue depending on the municipality.
Paranatinga	37,619	Maintain the levels of coverage of water supply services provided to 100% of the population; (ii) coverage of sewage collection and treatment services from 2023 onwards, increase coverage by 5% per year until 2032, reaching the target of 67%, from 2033 onwards reaching 70% and maintaining this rate until the end of the concession; (iii) until the end of the concession, maintain loss rates at 65.68%.	Monthly commitment to pay the regulatory fee, with a fixed percentage of 1.5% of the monthly collection amount, as determined in the 1st TAM.
São Francisco do Sul	229,883	Coverage of 95% of the water distribution network by 2027 and reach the rate of 100% by the end of the concession, (ii) coverage of 82% of sewage collection and treatment services by 2027 and 85% by 2030 and should maintain this rate until the end of the concession; (iii) reduce loss rates to 25% from 2024 until the end of the concession.	Monthly commitment to pay the regulation fee of R\$0.10 cents per inhabitant.



## Aegea Saneamento e Participações S.A.

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Camboriú	159,007	100% coverage of drinking water by the end of the concession; (ii) 10% coverage of sewage by 2026, 90% by 2033, 100% by 2036, and this rate must be maintained until the end of the concession; (iii) reduce loss rates in 2023 to 35%, 30% from 2028 until the end of the concession.	Monthly commitment to pay the regulation fee, in amounts that may vary from 0.9% of the collection or monthly revenue depending on the municipality.
Penha	181,115	Coverage of 98% by 2024 and by 2026 reach the target of 100% and maintain this rate until the end of the concession, (ii) coverage of 11% of sewage by 2024, 93% by 2032 and by 2035 reach the target of 100% and maintain this rate until the end of the concession; (iii) reduce loss rates to 25% by 2027 until the end of the concession.	Monthly commitment to pay the regulation fee of R\$0.10 cents per inhabitant.
Bombinhas	135,039	Maintain 100% coverage of drinking water from the beginning to the end of the concession, (ii) 97% coverage of sewage by the end of 2024, maintaining this rate until the end of the concession; (iii) reduce loss rates to 25% by 2027 until the end of the concession.	Monthly commitment to pay the regulatory fee of 0.9% of monthly revenue.
Corsan	-	The loss rates that municipalities are expected to reach by 2033 are 3% to 30%.	Monthly commitment to pay the regulation fee, in amounts that may vary from 0.6% to 2.0% of monthly revenue depending on the municipality.
Novo Progresso	6,630	(i) maintain the levels of coverage of water supply services provided to 100% of the population. (ii) achieve the sewage system coverage targets from 2024 to 2028 at 25%, 2029 at 35%, 2030 at 45%, 2031 at 55%, 2032 at 65% and 2033 at 90% of the urban population with sewage collection and treatment.	-
Cariri	1,388,859	The global service targets must reach the following levels: by the end of the 1st year, the concessionaire must implement the Waste Transfer Stations (ETRs); by the end of the 2nd year, the concessionaire must implement 09 warehouses for manual sorting of recyclable material; by the end of the 4th year of the concession, the concessionaire must implement the Mechanical Treatment Unit for urban solid waste, the landfill and the organic waste treatment units in the CMRs; ensure a minimum reduction of 80% of organic solid waste disposed of in the landfill from the 5th (fifth) year until the end of the concession in relation to green waste from urban cleaning and waste from street markets sent; ensure a minimum reduction of 3% of organic solid waste disposed of in the landfill from the 15th to the 19th year of the concession, of 7% from the 20th to the 24th year of the concession, and of 11.5% from the 25th year until the end of the concession in relation to urban solid waste sent to the CTR; ensure a reduction of at least 10% of dry recyclable waste disposed of in the landfill from the 5th year until the end of the concession, in relation to urban solid waste sent to the CTR; prove the capture of gases for burning, generation of electricity and/or production of biomethane of at least: (i) 25% of the gases generated in the landfill until the 5th year of the concession; (ii) 30% from the 6th to the 10th year; (iii) 40% from the 11th to the 15th year; (iv) 50% from the 16th to the 20th year (v) and 55% from the 21st year until the end of the concession.	-
Ambiental Paraná	1,930,785	The sewage service targets must reach the following rates: 70% in 2024, 74% in 2025, 76% in 2026, 77% in 2027, 79% in 2028 and 2029, 84% in 2030 to 2032, 91% in 2033 to 2036, 90% in 2037 and must be maintained until the end of the concession.	-

## Aegea Saneamento e Participações S.A.

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Governador Valadares	1,308,923	<p>The global service targets must reach the following levels: (i) Water target: 99% by year 03 and 100% by year 10; (ii) Sewage target: 20% by year 02, 50% by year 05 and 100% by year 10.</p> <p>The universal water service targets must reach the following levels: 85% in 2025, 89% in 2026, 90% in 2027, 91% in 2028, 94% in 2029, 97% in 2030, 99% in 2031, 100% in 2032 and must be maintained until the end of the concession.</p> <p>The sewage service targets must reach the following levels: 30% in 2029, 50% in 2030, 70% in 2031, 85% in 2032, 95% in 2033 and must be maintained until the end of the concession.</p>	<p>Monthly commitment to pay the regulation fee with the value stipulated in accordance with resolution no. 110/2023 of ARIS-ZM, calculated based on the total number of water connections, according to data provided by the provider, multiplied by the reference value applied per connection.</p> <p>Monthly commitment to pay the regulatory fee and environmental fund, in amounts of 1% and 1% respectively of the monthly revenue according to the municipality.</p>
Jaru	43,460		

- (a) Historical and reference values for compliance with the contractual milestones of the executive investment plan in accordance with the concession contracts and their amendments.

## 29. Environmental aspects

The Group considers that its facilities and activities are subject to environmental regulations. The Group seeks to minimize the risks associated with environmental matters through operational procedures and investments in pollution control equipment and systems. The Group believes that no additional provision for losses related to environmental matters is currently required, based on current laws and regulations in force.

## 30. Subsequent events

On October 13, 2024, the subsidiary Manaus Ambiental partially received the amount of R\$400,000, referring to the financial resources contracted with Banco Inter-American Investment Corporation ("IDB Invest"), which make up the total amount of R\$750,000, with maturity in December 2042 and an interest rate of 2.10% per year, paid semi-annually.

On October 15, 2024, the Company increased the share capital of its indirect subsidiary Palhoça in the amount of R\$800.

In October 18 and 31, 2024, the subsidiary Ambiental Ceará 1 received the amount of R\$79,362 and R\$ 119,612, referring to the financial resources contracted with Banco do Nordeste do Brasil - BNB, which make up the total amount of R\$556,959 with maturity in December 2047 and an interest rate of 2.73% per year, paid quarterly during the grace period and, after the grace period, will be paid monthly.

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On October 23, 2024, Aegee Saneamento and its other partners in the affiliated company Águas do Rio Investimentos signed the share purchase and sale agreement and other agreements, celebrating the purchase by Aegee Saneamento of 57,854,081 (fifty-seven million, eight hundred and fifty-four thousand, and eighty-one) class A preferred shares held by its partners, the transaction value was R\$ 106,445,723.63 (one hundred and six million, four hundred and forty-five thousand, seven hundred and twenty-three reais, and sixty-three centavos).

On October 23, 2024, the Company purchased 40,914,406 (forty million, nine hundred and fourteen thousand, four hundred and six) class A preferred shares, all registered and with no par value, from the interest of Colibri Verde Fundo de Investimento em Participações em Infraestrutura in Águas do Rio Investimentos.

On October 23, 2024, the Company purchased 11,038,559 (eleven million, thirty-eight thousand, five hundred and fifty-nine) class A preferred shares, all registered and with no par value, from the stake held by Angelo Investment Private Limited in Águas do Rio Investimentos.

On October 23, 2024, the Company purchased 5,901,116 (five million, nine hundred and one thousand, one hundred and sixteen) class A preferred shares, all registered and with no par value, from the stake held by Itaúsa S.A. in Águas do Rio Investimentos.

On October 23, 2024, the Company declared and subsequently paid interim dividends in the amount of R\$83,361 for common shares, class A preferred shares and class D preferred shares.

On October 25, 2024, the subsidiary Corsan partially received the amount of R\$2,810, referring to the financial resources contracted in June 2012 with the National Bank for Economic and Social Development - BNDES, maturing in August 2027 and with an interest rate of 1.72% per year, paid monthly.

On October 25, 2024, the subsidiary Bombinhas settled the 2nd issue of simple, non-convertible debentures, in a single series, unsecured, with additional personal guarantee, for public distribution, under the automatic registration procedure, in the total amount of R\$165,000, maturing in October 2026 and with an interest rate of 1.95% per year, paid semi-annually.

On October 25, 2024, the subsidiary Camboriú settled the 3rd issue of simple, non-convertible debentures, in a single series, unsecured, with additional personal guarantee, for public distribution, under the automatic registration procedure, in the total amount of R\$153,000, maturing in October 2026 and with an interest rate of 1.95% per year, paid semi-annually.

On October 25, 2024, the subsidiary Penha settled the 3rd issue of simple, non-convertible debentures, in a single series, unsecured, with additional personal guarantee, for public distribution, under the automatic registration procedure, in the total amount of R\$107,000, maturing in October 2026 and with an interest rate of 1.95% per year, paid semi-annually.

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On October 25, 2024, the subsidiary São Francisco do Sul settled the 3rd issue of simple, non-convertible debentures, in a single series, unsecured, with additional personal guarantee, for public distribution, under the automatic registration procedure, in the total amount of R\$175,000, maturing in October 2026 and with an interest rate of 1.95% per year, paid semi-annually.

On October 30, 2024, Aegea Saneamento won the auction for the concession of water treatment and supply and sewage collection and treatment services in 224 municipalities in the State of Piauí. The concession term will be 35 years, with a concession fee of R\$1 billion being. Payment will be 25% of the concession fee prior to signing the contract, 25% when the concessionaire takes over the operation, and the remainder in annual installments spread over 20 years.

On October 30, 2024, the Company contributed the amount of R\$250,000, as an advance for a future capital increase in its subsidiary Rio Investimentos.