

ANNEX IV - TARIFF ANNEX

SECTION 1 - TARIFF STRUCTURE

- 1.** The tariff structure set forth herein considers the following:
 - (a) the provisions of State Decree 41,446 of December 16, 1996, where applicable, which regulates the tariff system for services provided by Companhia de Saneamento Básico do Estado de São Paulo – SABESP;
 - (b) the performance of ARSESP, created by Complementary Law 1,025, of December 07, 2007, as the regulatory agency for SERVICES; and
 - (c) ARSESP Resolution 1,514 of April 08, 2024, which provides for the approval of the current tariffs of water supply and sewage services provided by Companhia de Saneamento Básico do Estado de São Paulo – SABESP.
- 2.** The charging regime for the SERVICES provided by SABESP will be tariff-based, under the terms of the CONTRACT.
- 3.** As provided for in the CONTRACT and ANNEXES, the tariff regime may include the APPLICATION TARIFF, charged directly to USERS, and the BALANCE TARIFF, which SABESP has the right to receive, even if at a different amount than the APPLICATION TARIFF.
- 4.** TARIFFS will be calculated considering the differences and peculiarities of its provision and the diversity of areas or geographic regions, meeting the following the criteria:
 - (a) use categories;
 - (b) water meter capacity;
 - (c) demand and consumption characteristics;
 - (d) consumption ranges;
 - (e) fixed and variable costs;
 - (f) seasonality; and
 - (g) residential users' socioeconomic conditions.
- 4.1.** ARSESP will regulate the collection of the APPLICATION TARIFF from USERS due to the provision of a public water supply and sewage network, regardless of the effective connection to these networks, under the terms of article 45 of Federal Law 11,445/2007, applying the same minimum tariffs, by user category, currently fixed by SABESP until ARSESP publishes the aforementioned regulation.
- 5.** For billing purposes, USERS will be classified into residential, commercial, industrial, public, rural, and other, according to the following categories of use of the SERVICES:
 - (a) residential: connection used exclusively in homes;
social housing: connection of families registered with the Single Registry (CadÚnico) system (a set of information on Brazilian families living in poverty and extreme poverty, from the Federal Government, with updates that may occur within the scope of said registry), which meet the regulatory requirements to be entitled to the benefit, provided for in ARSESP Resolution 1,514/2024, as well as in SABESP Notice 01/2024 and their future amendments;

- (b) vulnerable residential: connection of families registered with the Single Registry (CadÚnico), with the updates that may occur within the scope of said registry, which meet the regulatory requirements to be entitled to the benefit, provided for in ARSESP Resolution 1,514/2024, as well as in SABESP Notice 01/2024 and their future amendments;
- (c) special residential: USER who meets the requirements set forth in ARSESP Resolution 1,514/2024, as well as in SABESP Notice 01/2024 and their future amendments;
- (d) commercial: connection in which the activity performed is included in the commercial classification established by IBGE;
- (e) special commercial: USER who meets the requirements set forth in ARSESP Resolution 1,514/2024, as well as in SABESP Notice 01/2024 and their future amendments;
- (f) industrial: connection in which the activity performed is included in the industry classification established by IBGE;
- (g) public: connection used by the Executive branch, the Legislative branch, the Judiciary, and Autonomous Government Agencies and Foundations linked to Public Authorities;
- (h) rural: connection used exclusively in rural units, whose SERVICE provision system is different from the categories referred to in items I to IV and complies with the applicable technical standards; and
- (i) other: connection in which the activities performed are excluded from the categories referred to in items (a) to (i).

5.1. ARSESP will provide SABESP, at most once a year, until the PERIODIC TARIFF ADJUSTMENT or REVISION occurs, with the updated list of the SINGLE REGISTRY, so that SABESP can update the USERS eligible for the SOCIAL TARIFF, for the purpose of granting tariff benefits, in accordance with ARSESP regulations, ensuring the USER's right to prove their eligibility, if necessary, in accordance with clause 4, (v) of the CONTRACT.

6. Tables 1 to 9 indicate the basic tariff structure for the SERVICES provided by SABESP in the SERVICEABLE AREA.

6.1. The specific values of the APPLICATION RATES for each of the current tariff tables, under the terms of ARSESP Resolution 1,514, of April 08, 2024, will be updated according to the rules provided for in this item, in Annex VIII - SETTING THE INITIAL TARIFF, in Annex V - REGULATORY MODEL and ARSESP Resolutions, also considering the flow of resources from FAUSP.

6.1.1. The specific values of the APPLICATION RATES referenced in Tables 1 to 9 below adopt the following assumptions and consider (i) as reference, tariff values, for the application of discounts by the STATE, those in force under the terms of ARSESP Resolution 1,514/2024 and SABESP Notice 01/2024; (ii) that the CONTRACT will be observed by all MUNICIPALITIES listed in Annex I – MUNICIPALITIES SERVED; (iii) that the discount amount granted by the STATE is linked to the definitive list of MUNICIPALITIES which will be included in Annex I – MUNICIPALITIES SERVED after the EFFECTIVE DATE, with SABESP hereby authorized to communicate the new values to USERS, after the determination of the discount in accordance with item (iii) of this item 6.1.1; and (iv) that they will take effect until the 1st ADJUSTMENT by means of a notice, issued under the terms of article 28 of State Decree 41,446/1996.

6.2. The tariff structure and its different regional tables in force under the terms of ARSESP Resolution 1,514, of April 08, 2024, summarized in Tables 1 to 9 - Basic Tariff Structure below, must be maintained throughout the 1st TARIFF CYCLE, with future changes subject to ARSESP Resolution.

6.3. The APPLICATION TARIFF, excluding discounts for the U FACTOR and the Q FACTOR, must not be lower than that referenced in item 6.4 of this ANNEX, with the appropriate inflation adjustments, during the first two tariff cycles. Furthermore, the APPLICATION TARIFF must also be the lowest value between the BALANCE TARIFF and the reference tariff set out in Appendix I to Annex V, under the terms of article 2, sole paragraph, of Law 17,853/2023.

6.4. The values for each type of service and use category vary according to the region of the MUNICIPALITY.

Tables 1 to 9: Basic tariff structure.

Table 1 - Maintenance and Operations Board (GT-O)

Includes the municipalities of the following business units: OC, OL, OO, ON (except for the municipalities of Bragança Paulista, Joanópolis, Nazaré Paulista, Pedra Bela, Pinhalzinho, Piracaia, Socorro, and Vargem), OS, in addition to the municipalities of Guararema and Santa Isabel.

Residential Social	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	10.76	10.76
11 to 20	R\$/m ³	2.05	2.05
21 to 30	R\$/m ³	7.32	7.32
31 to 50	R\$/m ³	10.42	10.42
Over 50	R\$/m ³	11.51	11.51
Residential Vulnerable	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	8.21	8.21
11 to 20	R\$/m ³	1.03	1.03
21 to 30	R\$/m ³	3.45	3.45
31 to 50	R\$/m ³	10.42	10.42
Over 50	R\$/m ³	11.51	11.51
Residential	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	37.96	37.96
11 to 20	R\$/m ³	6.01	6.01
21 to 50	R\$/m ³	14.98	14.98
Over 50	R\$/m ³	16.50	16.50
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	76.6	76.6
11 to 20	R\$/m ³	14.98	14.98
21 to 50	R\$/m ³	28.71	28.71
Over 50	R\$/m ³	29.90	29.90
Commercial: Social Welfare Entities	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	38.30	38.30
11 to 20	R\$/m ³	7.48	7.48

21 to 50	R\$/m ³	14.41	14.41
Over 50	R\$/m ³	14.97	14.97
Public with contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	57.39	57.39
11 to 20	R\$/m ³	11.22	11.22
21 to 50	R\$/m ³	21.59	21.59
Over 50	R\$/m ³	22.44	22.44
Rural Residential (without meter)	Unit	Water Tariff	Sewage Tariff
Unmetered consumption	R\$/month	37.96	37.96

Table 2 - Metropolitan Board (GT-O)

Includes the municipalities of Bragança Paulista, Joanópolis, Nazaré Paulista, Pedra Bela, Pinhalzinho, Piracaia, Socorro, and Vargem.

Residential Social	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	10.76	8.6
11 to 20	R\$/m ³	1.86	1.5
21 to 30	R\$/m ³	4.04	3.2
31 to 50	R\$/m ³	5.75	4.64
Over 50	R\$/m ³	6.85	5.52
Residential Vulnerable	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	8.21	6.56
11 to 20	R\$/m ³	1.03	0.83
21 to 30	R\$/m ³	3.45	2.77
31 to 50	R\$/m ³	10.42	8.35
Over 50	R\$/m ³	11.51	9.23
Residential	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	37.96	30.44
11 to 20	R\$/m ³	5.34	4.22
21 to 50	R\$/m ³	8.21	6.56
Over 50	R\$/m ³	9.82	7.82
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	76.6	61.27
11 to 20	R\$/m ³	9.11	7.23
21 to 50	R\$/m ³	14.72	11.77
Over 50	R\$/m ³	17.29	13.79
Commercial: Social Welfare Entities	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	38.3	30.64
11 to 20	R\$/m ³	4.6	3.61
21 to 50	R\$/m ³	7.42	5.95
Over 50	R\$/m ³	8.66	6.92
Public with contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	57.39	45.95
11 to 20	R\$/m ³	6.79	5.47
21 to 50	R\$/m ³	11.1	8.84
Over 50	R\$/m ³	12.93	10.38
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Parties	R\$/m ³	59.85	-
Tank Car: Sabesp	R\$/m ³	146.84	-
Permissionaires	R\$/1,000 m ³	3,299.03	-
Rural Residential (without meter)	Unit	Water Tariff	Sewage Tariff
Unmetered consumption	R\$/month	37.96	30.44

Table 3 - Maintenance and Operations Board (OX and OI)

Includes the municipalities of the business units: OX and OI

Residential Social	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	10.76	10.76
11 to 20	R\$/m ³	1.86	1.86
21 to 30	R\$/m ³	3.46	3.46
31 to 50	R\$/m ³	4.93	4.93
Over 50	R\$/m ³	6.70	6.70
Residential Vulnerable	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	8.21	8.21
11 to 20	R\$/m ³	1.03	1.03
21 to 30	R\$/m ³	3.45	3.45
31 to 50	R\$/m ³	10.42	10.42
Over 50	R\$/m ³	11.51	11.51
Residential	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	37.96	37.96
11 to 20	R\$/m ³	5.34	5.34
21 to 50	R\$/m ³	7.07	7.07
Over 50	R\$/m ³	9.58	9.58
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	76.6	76.6
11 to 20	R\$/m ³	10.02	10.02
21 to 50	R\$/m ³	21.91	21.91
Over 50	R\$/m ³	23.65	23.65
Commercial: Social Welfare Entities	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	38.30	38.30
11 to 20	R\$/m ³	5.04	5.04
21 to 50	R\$/m ³	11.01	11.01
Over 50	R\$/m ³	11.87	11.87
Public with contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	57.39	57.39
11 to 20	R\$/m ³	7.51	7.51
21 to 50	R\$/m ³	16.45	16.45
Over 50	R\$/m ³	17.77	17.77
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Parties	R\$/m ³	59.85	0
Tank Car: Sabesp	R\$/m ³	146.84	0
Ferries and Ships	Unit	Water Tariff	Sewage Tariff
Santos Coastal Area (<i>Baixada Santista</i>) - RS	R\$/m ³	26.32	
North Coast (<i>Litoral Norte</i>) - RN	R\$/m ³	40.35	
Rural Residential (without meter)	Unit	Water Tariff	Sewage Tariff
Unmetered consumption	R\$/month	37.96	37.96

Table 4 - Maintenance and Operations Board (OR)

Includes the municipalities of the OR unit, except for: Apiaí, Barra do Chapéu, Itaóca, Itapirapuã Paulista, and Ribeira

Residential Social	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	10.76	10.76
11 to 20	R\$/m ³	1.86	1.86
21 to 30	R\$/m ³	4.04	4.04
31 to 50	R\$/m ³	5.75	5.75
Over 50	R\$/m ³	6.85	6.85
Residential Vulnerable	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	8.21	8.21
11 to 20	R\$/m ³	1.03	1.03
21 to 30	R\$/m ³	3.45	3.45
31 to 50	R\$/m ³	10.42	10.42
Over 50	R\$/m ³	11.51	11.51
Residential	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	37.96	37.96
11 to 20	R\$/m ³	5.34	5.34
21 to 50	R\$/m ³	8.21	8.21
Over 50	R\$/m ³	9.82	9.82
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	76.6	76.6
11 to 20	R\$/m ³	9.11	9.11
21 to 50	R\$/m ³	15.37	15.37
Over 50	R\$/m ³	19.49	19.49
Commercial: Social Welfare Entities	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	38.3	38.3
11 to 20	R\$/m ³	4.6	4.6
21 to 50	R\$/m ³	7.74	7.74
Over 50	R\$/m ³	9.81	9.81
Public with contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	57.39	57.39
11 to 20	R\$/m ³	6.79	6.79
21 to 50	R\$/m ³	11.56	11.56
Over 50	R\$/m ³	14.67	14.67
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Parties	R\$/m ³	59.85	
Tank Car: Sabesp	R\$/m ³	146.84	
Rural Residential (without meter)	Unit	Water Tariff	Sewage Tariff
Unmetered consumption	R\$/month	37.96	37.96

Table 5 - Maintenance and Operations Board (GT - Interior)

Includes the municipalities of the following units: OP, OU, OF, OJ, OM, OR (only for the municipalities of Apiaí, Barra do Chapéu, Itaóca, Itapirapuã Paulista, and Ribeira) and OT (except for the municipality of Lins)

Residential Social	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	10.76	8.6
11 to 20	R\$/m ³	1.86	1.5
21 to 30	R\$/m ³	4.04	3.2
31 to 50	R\$/m ³	5.75	4.64
Over 50	R\$/m ³	6.85	5.52
Residential Vulnerable	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	8.21	6.56
11 to 20	R\$/m ³	1.03	0.83
21 to 30	R\$/m ³	3.45	2.77
31 to 50	R\$/m ³	10.42	8.35
Over 50	R\$/m ³	11.51	9.23
Residential	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	37.96	30.44
11 to 20	R\$/m ³	5.34	4.22
21 to 50	R\$/m ³	8.21	6.56
Over 50	R\$/m ³	9.82	7.82
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	76.60	61.27
11 to 20	R\$/m ³	9.11	7.23
21 to 50	R\$/m ³	14.72	11.77
Over 50	R\$/m ³	17.29	13.79
Commercial: Social Welfare Entities	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	38.3	30.64
11 to 20	R\$/m ³	4.6	3.61
21 to 50	R\$/m ³	7.42	5.95
Over 50	R\$/m ³	8.66	6.92
Public with contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	57.39	45.95
11 to 20	R\$/m ³	6.79	5.47
21 to 50	R\$/m ³	11.1	8.84
Over 50	R\$/m ³	12.93	10.38
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Parties	R\$/m ³	59.85	
Tank Car: Sabesp	R\$/m ³	146.84	
Rural Residential (without meter)	Unit	Water Tariff	Sewage Tariff
Unmetered consumption	R\$/month	37.96	30.44

Table 6 - Maintenance and Operations Board (OV)

Includes the municipalities of the OV unit (except for the municipalities of Guararema and Santa Isabel).

Residential Social	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	10.76	8.6
11 to 20	R\$/m ³	1.86	1.5
21 to 30	R\$/m ³	4.04	3.2
31 to 50	R\$/m ³	5.75	4.64
Over 50	R\$/m ³	6.85	5.52
Residential Vulnerable	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	8.21	6.56
11 to 20	R\$/m ³	1.03	0.83
21 to 30	R\$/m ³	3.45	2.77
31 to 50	R\$/m ³	10.42	8.35
Over 50	R\$/m ³	11.51	9.23
Residential	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	37.96	30.44
11 to 20	R\$/m ³	5.34	4.22
21 to 50	R\$/m ³	8.21	6.56
Over 50	R\$/m ³	9.82	7.82
Commercial / Industrial / Public with no contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	76.6	61.27
11 to 20	R\$/m ³	9.11	7.23
21 to 50	R\$/m ³	15.17	12.15
Over 50	R\$/m ³	19.27	15.36
Commercial: Social Welfare Entities	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	38.30	30.64
11 to 20	R\$/m ³	4.6	3.61
21 to 50	R\$/m ³	7.63	6.07
Over 50	R\$/m ³	9.54	7.71
Public with contract	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	57.39	45.95
11 to 20	R\$/m ³	6.79	5.47
21 to 50	R\$/m ³	11.35	9.15
Over 50	R\$/m ³	14.46	11.57
Other Services	Unit	Water Tariff	Sewage Tariff
Tank Car: Third Parties	R\$/m ³	59.85	-
Tank Car: Sabesp	R\$/m ³	146.84	-
Rural Residential (without meter)	Unit	Water Tariff	Sewage Tariff
Unmetered consumption	R\$/month	37.96	30.44

Table 7 - Maintenance and Operations Board

For the municipalities of Adamantina and Pirapozinho.

Special Commercial	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	57.46	45.96
11 to 20	R\$/m ³	6.81	5.36
21 to 50	R\$/m ³	14.72	11.77
Over 50	R\$/m ³	17.29	13.79

Note: The tariffs of Table 5 apply to the remaining categories.

Table 8 - Maintenance and Operations Board

For the municipality of Presidente Prudente

Special Residential	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	32.43	25.99
11 to 20	R\$/m ³	4.57	3.6
21 to 50	R\$/m ³	8.21	6.56
Over 50	R\$/m ³	9.82	7.82
Special Commercial	Unit	Water Tariff	Sewage Tariff
0 to 10	R\$/month	57.46	45.96
11 to 20	R\$/m ³	6.81	5.36
21 to 50	R\$/m ³	14.72	11.77
Over 50	R\$/m ³	17.29	13.79

Note: The tariffs of Table 5 apply to the remaining categories.

Table 9 - Maintenance and Operations Board

Wholesale water supply and sewage treatment for permissionaire municipalities in the Metropolitan Region of São Paulo (actual tariff in R\$/1,000 m³)

Municipality	Wholesale water	Sewage treatment
Mogi das Cruzes	3,299.03	2,125.53
São Caetano do Sul	3,299.03	2,125.53

Table 10 – Rural Residential Without Meter

Wholesale water supply and sewage treatment for permissionaire municipalities in the Metropolitan Region of São Paulo (actual tariff in R\$/1,000 m³)

Rural Residential (without meter)	Unit	Water tariff	Sewage tariff
Unmetered consumption	R\$/month		