

CONFERENCE

3Q23





DISCLAIMER

This presentation may contain forward-looking statements referring to Sabesp's business outlook, operating and financial results estimates, and growth prospects. These are only forecasts, and as such, they are exclusively based on Sabesp's management expectation regarding the future of the business and its continuous access to capital to finance the Company's business plan and does not constitute any investment recommendation or guarantee of performance. These forward-looking statements largely depend on changes in market conditions, governmental rules, industry performance and the Brazilian economy, among other factors, in addition to risks presented in disclosed documents filed by Sabesp. Therefore, they are subject to changes without prior notice.

INITIATIVES



Efficiency and Integration

- ⚙️ Company reorganization: in progress, to be completed by January/2024
- ✅ IDP (15%): adhesion completed, lay off schedule until by June/2024
- ⚙️ SSC: project implementation in progress, to be completed by mid-2024

Business Optimization

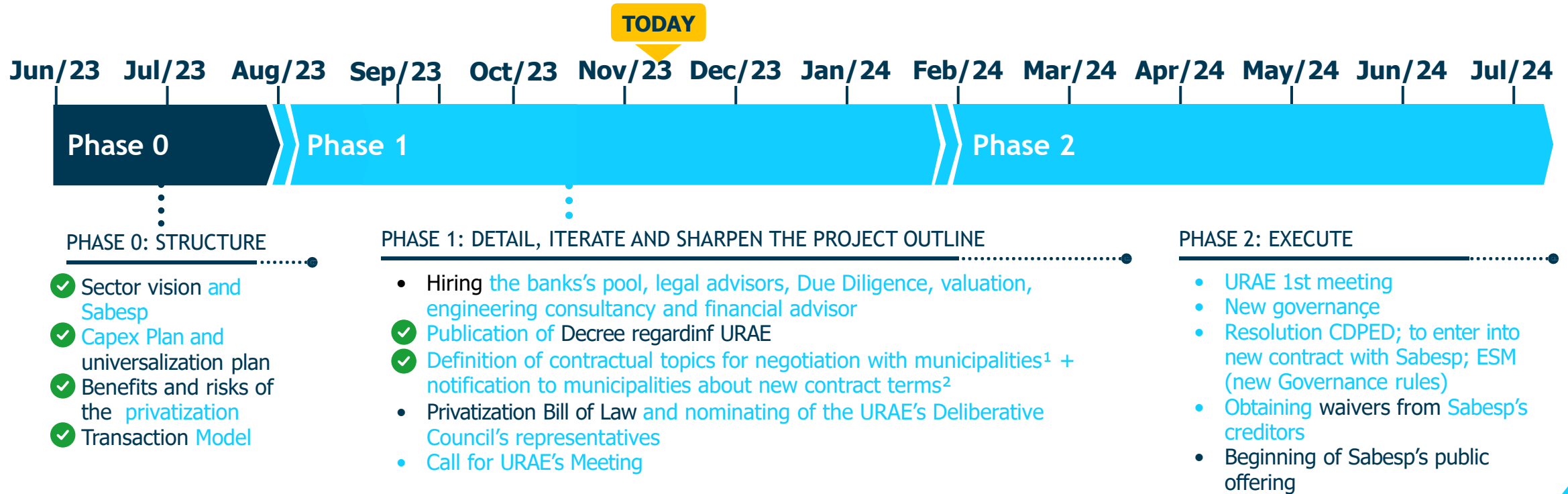
- ⚙️ Customers: new customer structure focused on improving service, reducing defaults and focusing on Large Customers
- ⚙️ Energy: self-production project scheduled for the end of 2026 (RFP to be launched this year)
- ✅ Sustainability: Gold Seal of the Carbon Emissions Inventory
- ✅ New Business and Expansion: Olímpia

Regulatory Improvements

- ⚙️ Regular agenda with ARSESP aiming to close the Regulatory GAP
- ✅ Participation in ANA and ARSESP public consultations and hearings
- ✅ Submission and detailing of the Commercial Programs



NEXT STEPS FOR SABESP'S PRIVATIZATION

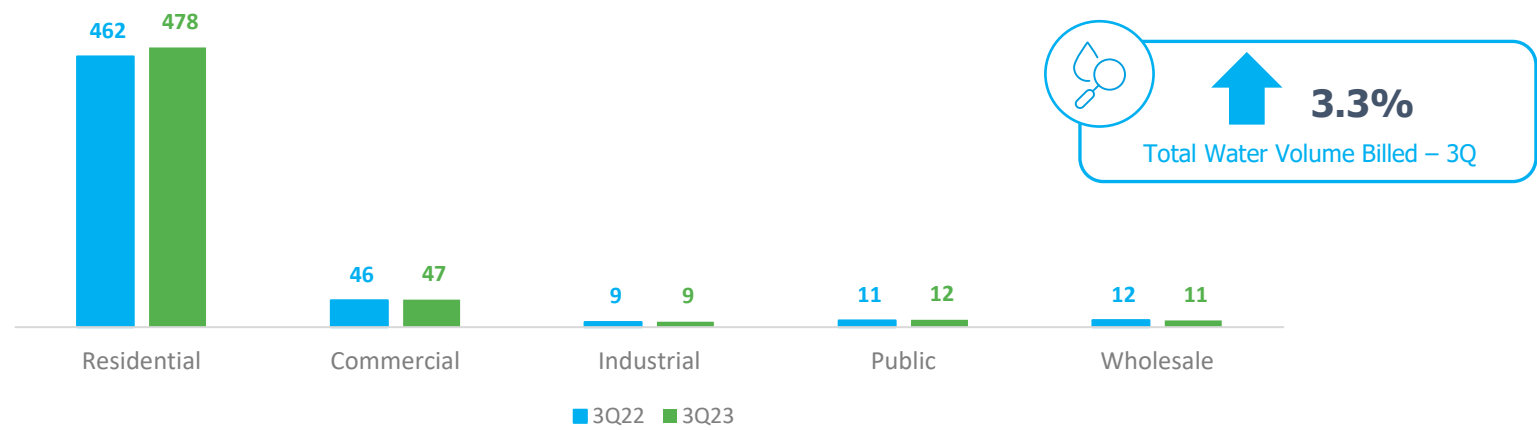


1. Article 14 of Federal Law nº 14,026/2020 (renegotiations will be discussed with that public entities that signed the contracts)

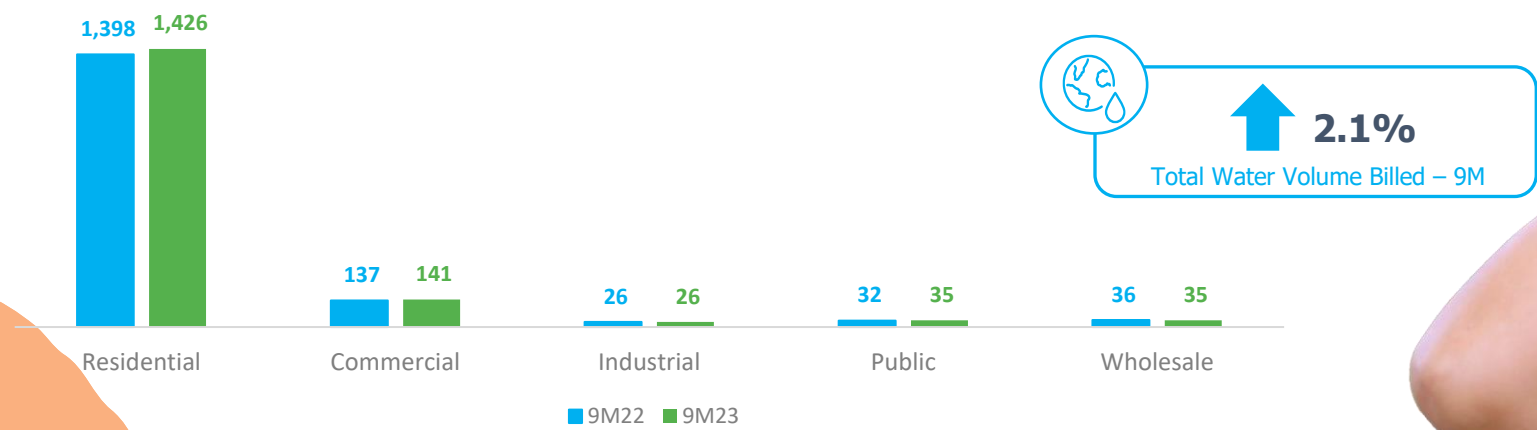
2. It commences a 180-days term to express their interest.

OPERATIONAL PERFORMANCE - WATER

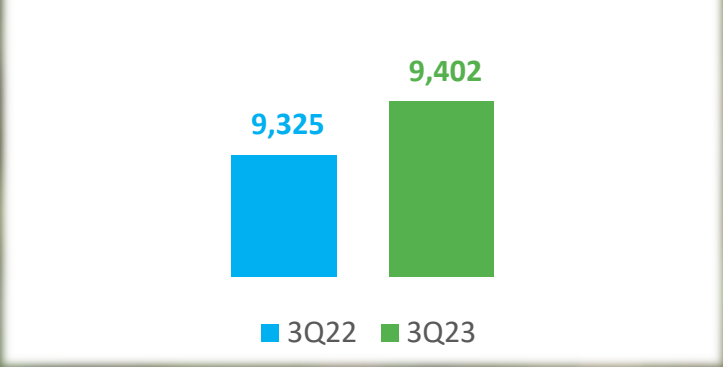
Water Volume Billed per Category – 3Q
(million m³)



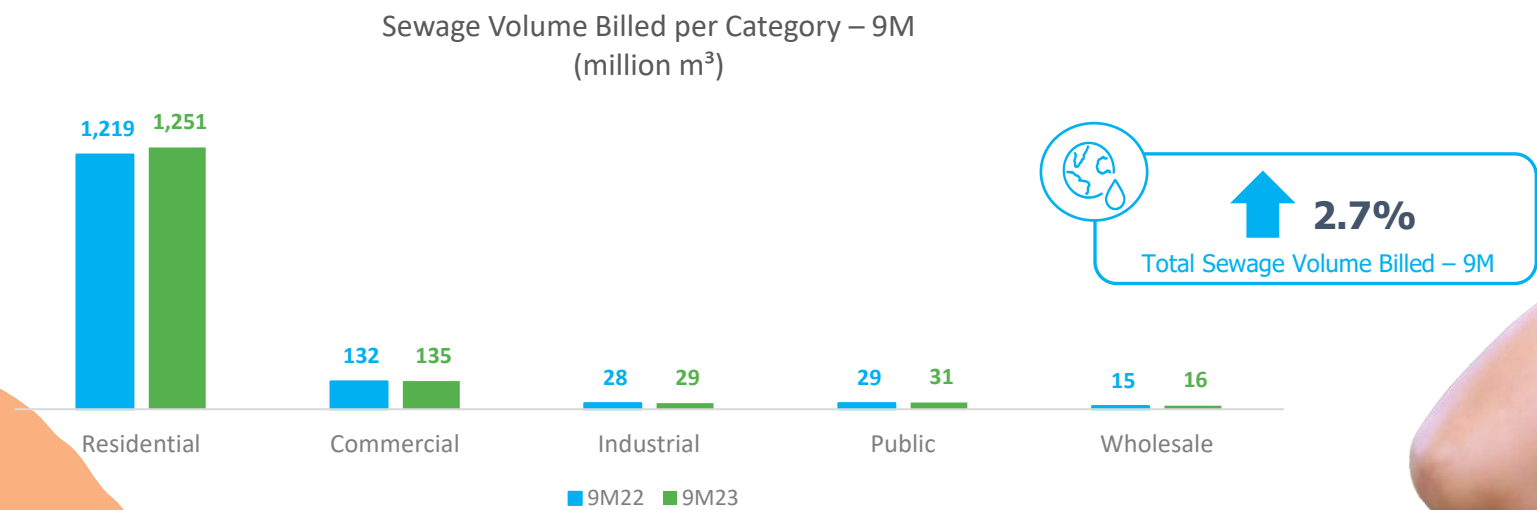
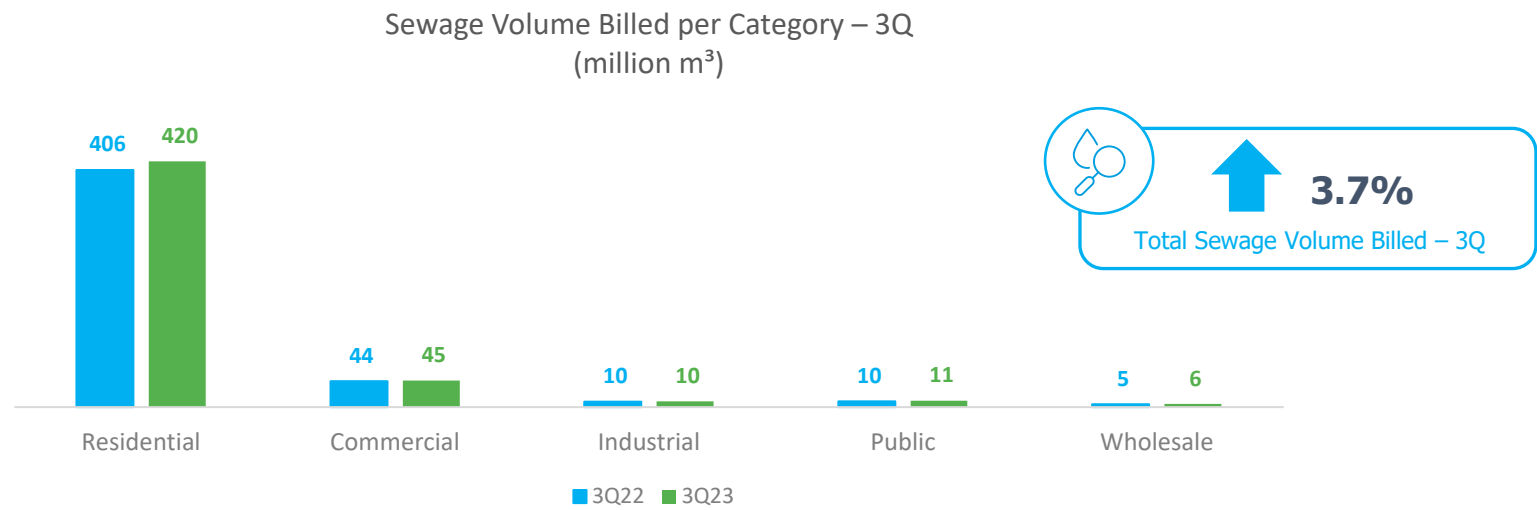
Water Volume Billed per Category – 9M
(million m³)



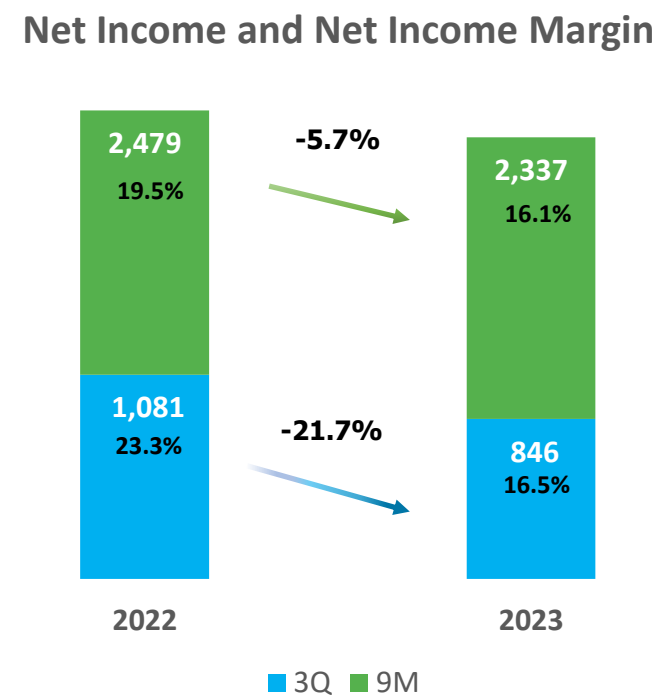
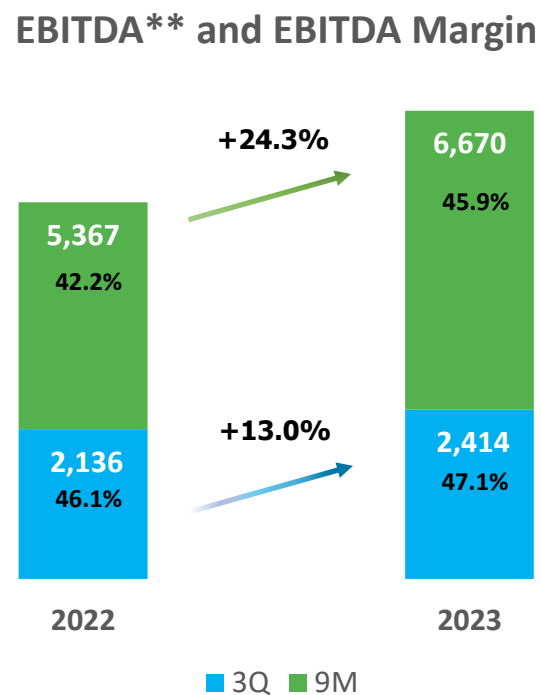
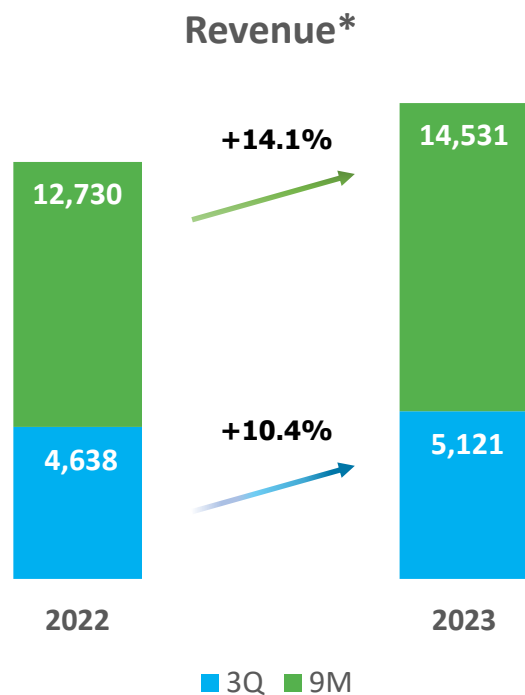
Active connections - Water ('000)



OPERATIONAL PERFORMANCE - SEWAGE



FINANCIAL HIGHLIGHTS (R\$ million)



(*) Revenue = Revenue from sanitation services excluding taxes

(**) EBITDA = Adjusted EBITDA = income before other operating income (expenses), net; financial result; income tax and social contribution; and depreciation and amortization expenses, excluding Incentivized Dismissal Program – IDP
EBITDA Margin and Net Income Margin calculated in relation to the Revenue from sanitation services excluding taxes

FINANCIAL PERFORMANCE (R\$ million) – 3Q

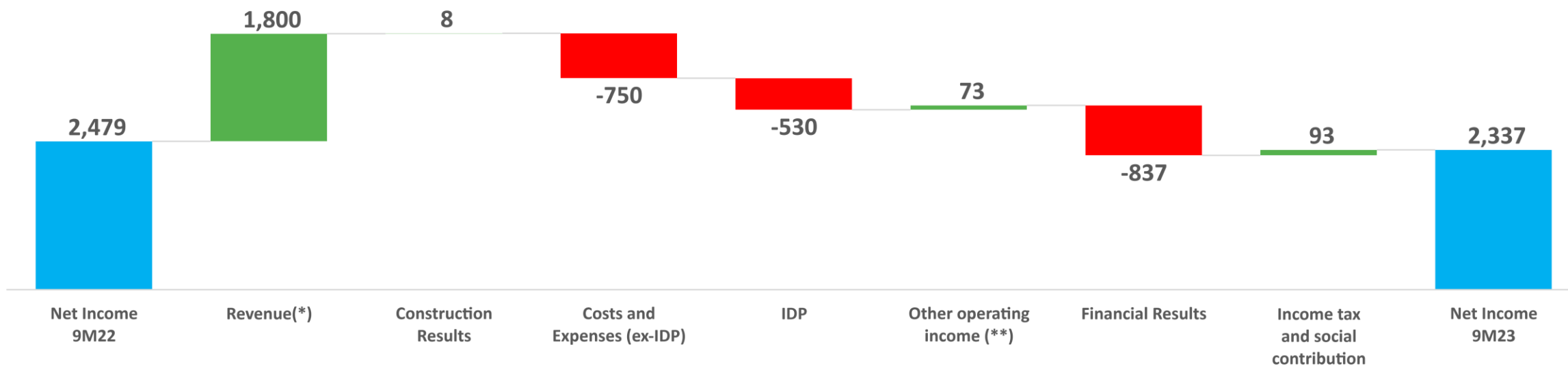


	3Q22	3Q23	Var.
Net Income 3Q22			1,081
Revenue*	4,638	5,121	483
Construction Results	30	30	-1
Costs and Expenses	-3,151	-3,454	-303
Other operating income**	3	11	7
Financial Results	119	-429	-547
Income tax and social contribution	-557	-431	126
Net Income 3Q23			846

(*) Revenue = Revenue from sanitation services excluding taxes

(**) Including Equity Result

FINANCIAL PERFORMANCE (R\$ million) – 9M



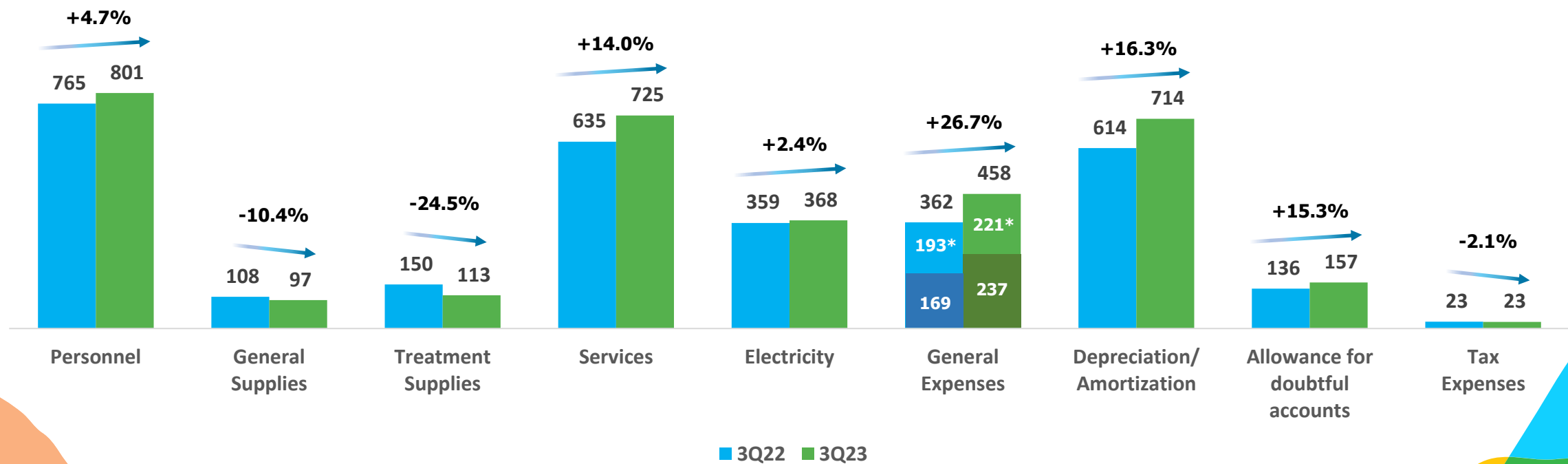
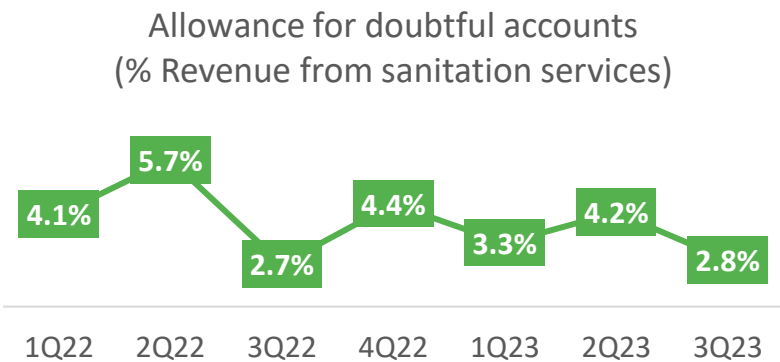
	9M22	9M23	Var.
Net Income 9M22			2,479
Revenue*	12,730	14,531	1,800
Construction Results	76	85	8
Costs and Expenses (ex-IDP)	-9,258	-10,008	-750
Incentivized Dismissal Program – IDP	0	-530	-530
Other operating income**	20	92	73
Financial Results	134	-703	-837
Income tax and social contribution	-1,223	-1,130	93
Net Income 9M23			2,337

(*) Revenue = Revenue from sanitation services excluding taxes

(**) Including Equity Result

COSTS AND EXPENSES (R\$ million) – 3Q

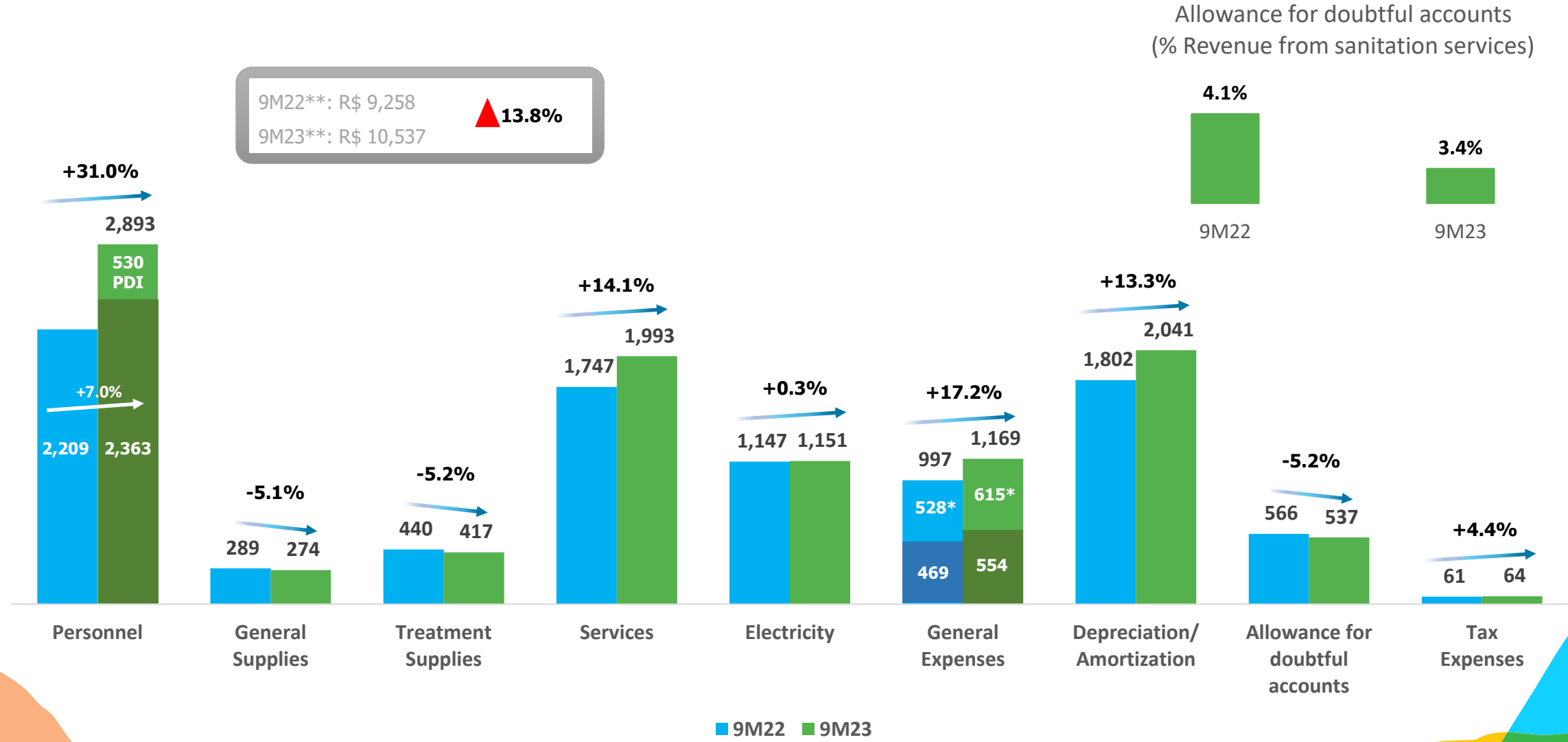
3Q22**: R\$ 3,151
3Q23**: R\$ 3,454 ▲ 9.6%



* Expenses with transfers to municipal funds
** Excluding construction costs



COSTS AND EXPENSES (R\$ million) – 9M



* Expenses with transfers to municipal funds
** Excluding construction costs



CAPEX



INVESTMENTS IN 3Q23
R\$ **1,404 million**



INVESTMENTS IN 9M23
R\$ **3,935 million**



CASH DISBURSED IN 3Q23
R\$ **752 million**



CASH DISBURSED IN 9M23
R\$ **2,298 million**

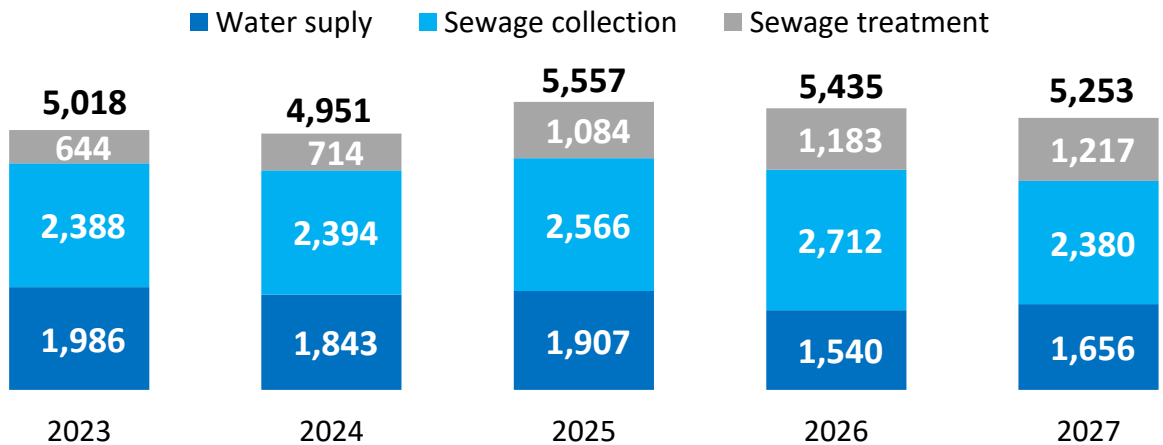


INTEGRA TIETÊ
CANTAREIRA PCJ
NORTH COAST



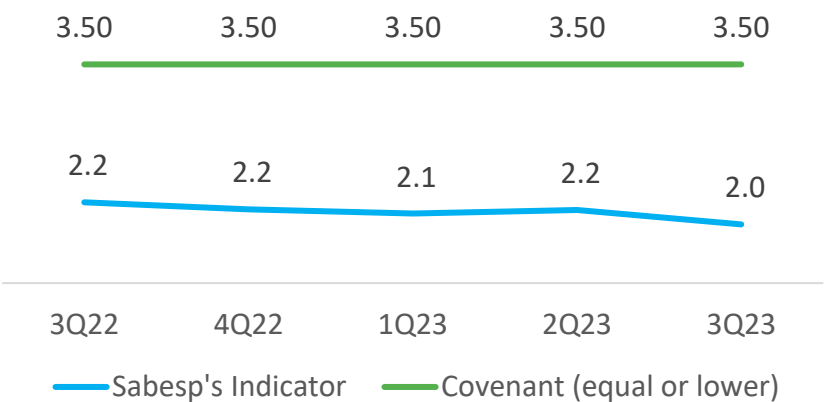
UNIVERSALIZATION TARGET

CAPEX (R\$ million)
Constant Value - December 2022

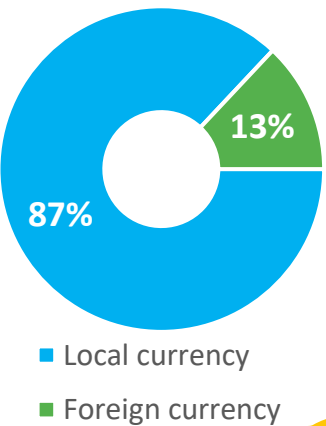
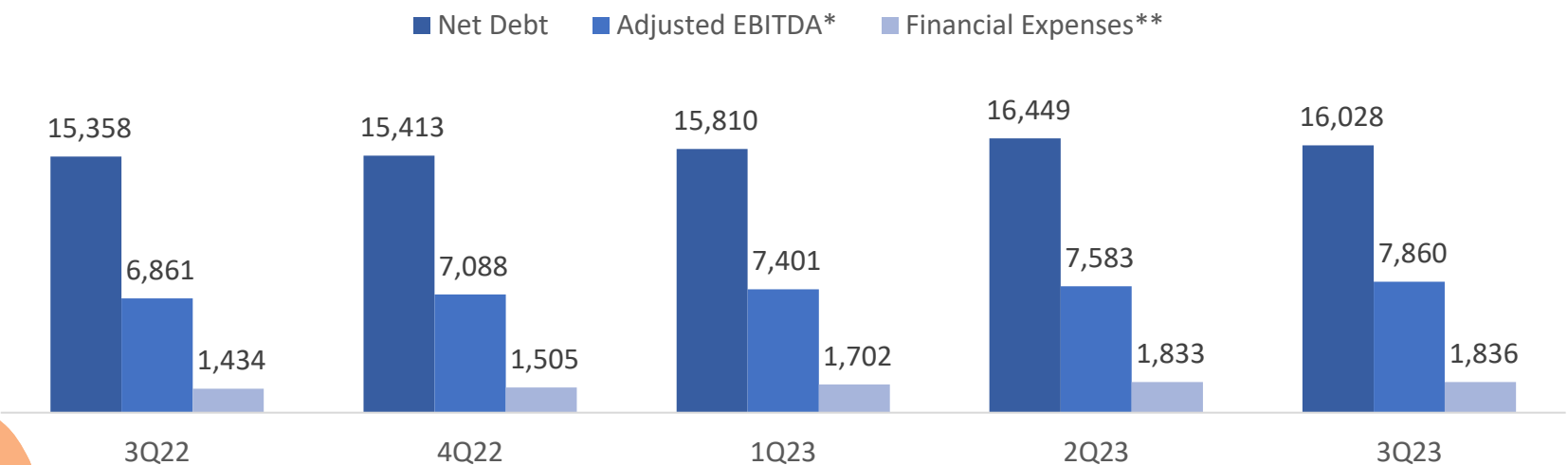
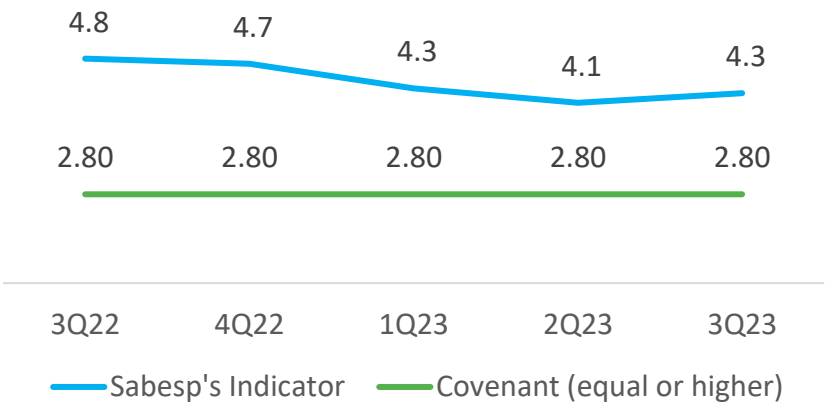


LOANS AND FINANCING

NET DEBT vs. ADJUSTED EBITDA*



ADJUSTED EBITDA* vs. FINANCIAL EXPENSES**



* Adjusted EBITDA – last 12 month
** Financial Expenses Paid - last 12 month / Calculated according to CPCs/IFRS





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