



COMPANHIA DE SANEAMENTO BÁSICO DO ESTADO DE SÃO PAULO – SABESP

PUBLICLY-HELD COMPANY

CNPJ 43.776.517/0001-80

NIRE nº 35.3000.1683-1

MATERIAL FACT

Companhia de Saneamento Básico do Estado de São Paulo – Sabesp (the "**Company**"), in compliance with the provisions of Resolution No. 44 of the Brazilian Securities and Exchange Commission ("**CVM**"), dated August 23, 2021, as amended, and as a continuation of the material facts disclosed on October 5, 2025 and January 20, 2026, hereby informs its shareholders and the market in general, at this date, that it has entered into a quota purchase and sale agreement and other covenants with África Fundo de Investimento Multimercado Responsabilidade Limitada for the acquisition, by the Company, of 100% (one hundred percent) of the quotas of Oceania Fundo de Investimento em Ações ("**Oceania**") for the amount of R\$ 171,637,858.05 (one hundred seventy-one million, six hundred thirty-seven thousand, eight hundred fifty-eight reais and five centavos).

Oceania's sole asset consists of 3,407,000 (three million, four hundred and seven thousand) registered, book-entry common shares with no par value issued by EMAE – Empresa Metropolitana de Águas e Energia S.A. ("**EMAE**"), representing 23.17% (twenty-three point seventeen percent) of EMAE's common shares and 9.22% (nine point twenty-two percent) of EMAE's total share capital.

The acquisition price shall be paid in cash on March 13, 2026, and is not subject to subsequent adjustments. The price corresponds to the price per share offered in connection with the public tender offer for the acquisition of EMAE's common shares (i.e., R\$49.47 (forty-nine reais and forty-seven centavos) per share), registered with the CVM, pursuant to Article 254-A of Law No. 6,404, dated December 15, 1976, duly adjusted by the SELIC rate until March 11, 2026, through the present date, which results in a price per EMAE share of R\$50.38 (fifty reais and thirty-eight centavos).

The Company will keep its shareholders and the market in general informed of any developments related to the subject matter of this Material Fact.

São Paulo, March 12, 2026

DANIEL SZLAK

Chief Financial and Investor Relations Officer