



IMPORTANT NOTICE

January 14, 2026

To: Holders of SABESP

Re: Cash Dividend - **Approximate Rate**

Please be advised that this distribution has been revised (see Addendum).

Security Name: SABESP

Country of Incorporation: BRAZIL

CUSIP: 20441A102

Ratio (Local Shares:DRs): 1:1

	<u>Local Shares</u>	<u>DRs</u>
Record Date:	Dec 23, 2025	Dec 29, 2025
Payable Date:	Apr 30, 2026	May 11, 2026
Approximate Exchange Rate:	5.512405669	
Interim Dividend: Taxable	<u>BRL2.64389299</u>	
Gross Dividend Total:	<u>BRL2.64389299</u>	USD0.479625
Dividend Fee:		USD0.05
Withholding Rate: 15.00%		<u>USD0.071943</u>
Net Dividend Rate:		<u>USD0.357682</u>

Addendum: - see below

IOE-Company have revised rate from BRL2.63053993 to BRL2.643892990

Should you have any questions regarding this matter, please contact us at
Toll Free 1-888-BNY-ADRS(1-888-269-2377) or International Callers 1-201-680-6825.

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