

**SANEAMENTO DE GOIÁS S.A. - SANEAGO**

**Independent Auditor´s Report**

**Interim Financial Statements  
On June 30, 2020**

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## INDEPENDENT AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM FINANCIAL STATEMENTS

To the Shareholders, Councilors and Administrators of  
**Saneamento de Goiás S.A - Saneago**  
Goiânia - GO

### Introduction

We have reviewed the interim financial information of **SANEAMENTO DE GOIÁS S.A.- SANEAGO** ("Company") contained in the Quarterly Information Form (ITR) for the quarter ended on June 30, 2020, which comprises the balance sheet on June 30, 2020 and the income and comprehensive income statements for the three and six-month periods ended on such date, and the statement on changes in shareholders' equity and cash flows for the six-month period ended on such date, including the summary of the main accounting policies and the other explanatory notes.

The Administration is responsible for the preparation of the interim financial statements according to CPC 21 (R1) - Interim Financial Statement and international standard "IAS 34 - Interim Financial Reporting", issued by the "International Accounting Standards Board (IASB)", as well as the presentation of such information consistently to the norms issued by the Securities and Exchange Commission (CVM), applicable to the elaboration of the Quarterly Statements - ITR. Our responsibility is to express a conclusion on this interim accounting information based on our review.

### Range of Review

We conducted our review in accordance with the Brazilian and the International standards on interim financial information review (NBC TR 2410 - Review of Interim Financial Information performed by the auditor of the entity, and ISRE 2410 - *Review of interim financial information performed by the independent auditor of the entity*, respectively). A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the International Standards on Auditing and consequently, it does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Therefore, we do not express an audit opinion.

### Conclusion on the interim financial statements

Based on our review, we are not aware of any fact that leads us to believe that the aforementioned interim financial information included in the quarterly information - ITR referred to above was not prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34 applicable to the preparation of the Interim Financial Statements - ITR and presented consistently with the norms issued by the Securities and Exchange Commission (CVM).



## Other subjects

### Interim value added financial information

The interim financial information referred above include the interim value added information (DVA) for the six-month period ended on June 30, 2020 prepared under the Company Administration's responsibility and presented as complementary information for IFRS purposes. This information was submitted to the review procedures done together with the review of the interim financial statements, with the purpose to conclude whether it is conciliated with the interim financial information and accounting records, as applicable, and whether its format and content is according to the criteria defined in CPC 09 - "Value Added Statement". Based on our review, we are not aware of any fact that leads us to believe that the this interim value added information was not prepared, in all material respects, in accordance with the criteria defined in this Technical Pronouncement and consistently in relation to the interim financial statements taken as a whole.

Goiânia, August 13, 2020.



**BDO RCS Auditores Independentes SS**  
**CRC 2 GO-001837/F-4**

**Alfredo Ferreira Marques Filho**  
**Accountant CRC 1SP 154954/O -S- GO**