

SANEAMENTO DE GOIÁS S.A. - SANEAGO

Independent Auditor´s Report

**Interim Financial Statements
On March 31, 2020**

SANEAMENTO DE GOIÁS S.A.

**Interim Financial Statements
On Tuesday, March 31, 2020**

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

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

Introduction

We reviewed the interim financial statements of **Sanitation S.A.** ("Company") contained in the Quarterly Information Form (ITR) for the quarter ended on March 31, 2020, which comprises the balance sheet on March 31, 2020 and the income and comprehensive income statements, the statement on changes in shareholders' equity and cash flows for the three-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 - 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 three-month period ended on March 31, 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.

Comparative balances

The financial statements on December 31, 2019 presented for comparison purposes were examined by us, and we issued a report without any changes dated March 10, 2020. The interim financial statements on March 31, 2019 presented for comparison purposes were examined by us, and we issued a special review report dated October 18, 2019, without any changes.

Goiânia, May 14, 2020.



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

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