

Stock Distribution

March 26, 2026

Exchange/Memo ID: 207616

ONN / OCC ID: 58628



Companhia de Saneamento Basico do Estado de Sao Paulo - SABESP - Stock Dividend

Ex - Distribution Date: 03/27/2026

DESCRIPTION:

Companhia de Saneamento Basico do Estado de Sao Paulo - SABESP (SBS) declared an approximate 0.16098% Stock Dividend to SBS Shareholders. The SBS Stock Dividend will be subject to a \$0.05 ADR issuance fee. The Ex-distribution Date will be March 27, 2026. The Payable Date is April 7, 2026. The Record Date is March 27, 2026. Cash will be paid in lieu of fractional shares.

Delayed Settlement

The SBS component of the SBS2 deliverable will settle through National Securities Clearing Corporation (NSCC). OCC will delay settlement of the cash portion of the SBS2 deliverable until the final cash in lieu of fractional SBS shares is determined. Upon determination of the cash in lieu amount, if any, OCC will require Put exercisers and Call assignees to deliver the appropriate cash amount.

Contract Adjustments:

Pursuant to the Rules of the Options Clearing Corporation ("OCC"), the below options will be adjusted as follows.

Adjustment Date: March 27, 2026

Option Symbol: SBS becomes SBS2

Underlying Security: SBS remains SBS

CUSIP: 20441A102

Contract Multiplier: 1

Strike Divisor: 1

New Multiplier: 100

Old Deliverable:

New Deliverable: 100 Companhia de Saneamento Basico do Estado de Sao Paulo - SABESP (SBS)
American Depositary Shares
Cash in lieu of approximately 0.16098 fractional SBS Shares

Adjustment Date: March 27, 2026

Option Symbol: SBS1 remains SBS1

Underlying Security: SBS remains SBS

CUSIP: 20441A102

Contract Multiplier: 1

Strike Divisor: 1

New Multiplier: 100

Old Deliverable:

New Deliverable: 102 Companhia de Saneamento Basico do Estado de Sao Paulo - SABESP (SBS)
American Depositary Shares
Cash in lieu of approximately 0.1641996 fractional SBS Shares

Pricing Considerations: Until the cash in lieu amount is determined, the underlying price for SBS2 will be determined as follows:
SBS2 = 1.0016098 (SBS)

Additional Exchange Info: Any resting orders in the above options in the BOX order book will be cancelled by the BOX Market Operations Center after the close on March 26, 2026.

Old Option Symbol	Old PutCall Code	Old Strike Price	Old Contract Date	New Option Symbol	New PutCall Code	New Strike Price	New Contract Date
SBS	C/P	12.50	04/17/2026	SBS2	C/P	12.50	04/17/2026
SBS	C/P	15.00	04/17/2026	SBS2	C/P	15.00	04/17/2026
SBS	C/P	17.50	04/17/2026	SBS2	C/P	17.50	04/17/2026
SBS	C/P	20.00	04/17/2026	SBS2	C/P	20.00	04/17/2026
SBS	C/P	22.50	04/17/2026	SBS2	C/P	22.50	04/17/2026
SBS	C/P	25.00	04/17/2026	SBS2	C/P	25.00	04/17/2026

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Old Option Symbol	Old PutCall Code	Old Strike Price	Old Contract Date	New Option Symbol	New PutCall Code	New Strike Price	New Contract Date
SBS	C/P	30.00	04/17/2026	SBS2	C/P	30.00	04/17/2026
SBS	C/P	35.00	04/17/2026	SBS2	C/P	35.00	04/17/2026
SBS	C/P	40.00	04/17/2026	SBS2	C/P	40.00	04/17/2026
SBS	C/P	15.00	05/15/2026	SBS2	C/P	15.00	05/15/2026
SBS	C/P	17.50	05/15/2026	SBS2	C/P	17.50	05/15/2026
SBS	C/P	20.00	05/15/2026	SBS2	C/P	20.00	05/15/2026
SBS	C/P	22.50	05/15/2026	SBS2	C/P	22.50	05/15/2026
SBS	C/P	25.00	05/15/2026	SBS2	C/P	25.00	05/15/2026
SBS	C/P	30.00	05/15/2026	SBS2	C/P	30.00	05/15/2026
SBS	C/P	35.00	05/15/2026	SBS2	C/P	35.00	05/15/2026
SBS	C/P	40.00	05/15/2026	SBS2	C/P	40.00	05/15/2026
SBS	C/P	12.50	07/17/2026	SBS2	C/P	12.50	07/17/2026
SBS	C/P	15.00	07/17/2026	SBS2	C/P	15.00	07/17/2026
SBS	C/P	17.50	07/17/2026	SBS2	C/P	17.50	07/17/2026
SBS	C/P	20.00	07/17/2026	SBS2	C/P	20.00	07/17/2026
SBS	C/P	22.50	07/17/2026	SBS2	C/P	22.50	07/17/2026
SBS	C/P	25.00	07/17/2026	SBS2	C/P	25.00	07/17/2026
SBS	C/P	30.00	07/17/2026	SBS2	C/P	30.00	07/17/2026
SBS	C/P	35.00	07/17/2026	SBS2	C/P	35.00	07/17/2026
SBS	C/P	40.00	07/17/2026	SBS2	C/P	40.00	07/17/2026
SBS	C/P	15.00	10/16/2026	SBS2	C/P	15.00	10/16/2026
SBS	C/P	17.50	10/16/2026	SBS2	C/P	17.50	10/16/2026
SBS	C/P	20.00	10/16/2026	SBS2	C/P	20.00	10/16/2026
SBS	C/P	22.50	10/16/2026	SBS2	C/P	22.50	10/16/2026
SBS	C/P	25.00	10/16/2026	SBS2	C/P	25.00	10/16/2026
SBS	C/P	30.00	10/16/2026	SBS2	C/P	30.00	10/16/2026
SBS	C/P	35.00	10/16/2026	SBS2	C/P	35.00	10/16/2026
SBS	C/P	40.00	10/16/2026	SBS2	C/P	40.00	10/16/2026

Disclaimer:

This Information Memo summarizes corporate events affecting listed options. No warranty of accuracy or completeness is given with respect to the summary. Option series information is based on series existing at OCC at the time this Memo was generated.

Contact Information:

Questions regarding this memo can be addressed to the BOX Market Operations Center at 617-235-2291 or toll free at 1-866-768-8845 or emailed to boxmoc@boxoptions.com.