

A free translation from Portuguese into English of the ITR - Quarterly Information originally issued in Portuguese.

ITR - QUARTERLY INFORMATION FIRST QUARTER OF 2024

COMPANHIA DE SANEAMENTO DO PARANÁ - SANEPAR

Quarterly Information
For the quarter ended at March 31, 2024

Content

Balance sheet

Statements of income

Statements of comprehensive income

Statements of cash flows - indirect method

Statements of changes in equity

Statements of added value - additional information

Management report

Notes to the Quarterly Information

Auditor's review report on the quarterly information

Statements

Quarterly financial information on March 31, 2024
Companhia de Saneamento do Paraná - Sanepar

Individual financial information - Statement of financial position

(Amounts in thousands of Brazilian Reais – R\$)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

ASSETS

Line item code	Description	Current quarter	Prior year
		March 31, 2024	December 31, 2023
1	Total assets	19.827.413	18.803.905
1.01	Current assets	3.467.102	2.776.732
1.01.01	Cash and cash equivalents	1.913.309	1.285.158
1.01.01.01	Cash and banks	37.151	36.766
1.01.01.02	Short-term investments	1.876.158	1.248.392
1.01.03	Accounts receivable	1.298.407	1.260.202
1.01.03.01	Trade receivables	1.298.407	1.260.202
1.01.04	Inventories	64.186	69.305
1.01.06	Recoverable taxes	14.949	14.644
1.01.06.01	Current recoverable taxes	14.949	14.644
1.01.08	Other current assets	176.251	147.423
1.01.08.03	Other	176.251	147.423
1.01.08.03.01	Restricted deposits	83.317	61.654
1.01.08.03.02	Derivative financial instruments	63.387	62.838
1.01.08.03.03	Other receivables	29.547	22.931
1.02	Noncurrent assets	16.360.311	16.027.173
1.02.01	Long-term receivables	5.512.272	5.303.172
1.02.01.04	Accounts receivable	235.776	271.525
1.02.01.04.01	Trade receivables	235.776	271.525
1.02.01.07	Deferred taxes	834.596	828.516
1.02.01.07.01	Deferred income tax and social contribution	834.596	828.516
1.02.01.10	Other noncurrent assets	4.441.900	4.203.131
1.02.01.10.03	Restricted deposits	103.264	90.059
1.02.01.10.06	Escrow deposits	583.675	586.869
1.02.01.10.07	Contractual financial assets	738.830	708.227
1.02.01.10.08	Contractual asset	2.904.539	2.761.013
1.02.01.10.09	Other receivables	111.592	56.963
1.02.02	Investments	2.227	2.282
1.02.02.01	Equity interests	2.227	2.282
1.02.02.01.04	Other investments	2.227	2.282
1.02.03	Property, plant and equipment	361.575	378.052
1.02.03.01	PP&E in use	219.212	218.627
1.02.03.02	Right of use of leased assets	142.363	159.425
1.02.04	Intangible assets	10.484.237	10.343.667
1.02.04.01	Intangible assets	10.484.237	10.343.667
1.02.04.01.01	Concession agreement	10.311.732	10.170.024
1.02.04.01.02	Right of use of leased assets	172.505	173.643

Quarterly financial information on March 31, 2024
Companhia de Saneamento do Paraná - Sanepar

Individual financial information - Statement of financial position

(Amounts in thousands of Brazilian Reais – R\$)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

LIABILITIES AND EQUITY

Line item code	Description	Current quarter	Prior year
		March 31, 2024	December 31, 2023
2	Total liabilities and equity	19.827.413	18.803.905
2.01	Current liabilities	2.084.291	1.970.093
2.01.01	Payroll, benefits and related taxes	186.806	171.086
2.01.01.02	Payroll and related taxes	186.806	171.086
2.01.02	Trade payables	327.528	354.897
2.01.02.01	Domestic suppliers	327.528	354.897
2.01.03	Taxes payable	123.200	100.087
2.01.03.01	Federal taxes payable	121.005	97.700
2.01.03.01.01	Income tax and social contribution paid	65.777	1.132
2.01.03.01.02	Other federal taxes	55.228	96.568
2.01.03.03	Municipal taxes payable	2.195	2.387
2.01.04	Borrowings and financing	743.145	671.117
2.01.04.01	Borrowings and financing	221.389	215.751
2.01.04.01.01	In local currency	195.541	190.337
2.01.04.01.02	In foreign currency	25.848	25.414
2.01.04.02	Debentures	416.236	350.461
2.01.04.03	Lease financing	105.520	104.905
2.01.05	Other payables	498.264	484.567
2.01.05.02	Other	498.264	484.567
2.01.05.02.01	Dividends and interest on capital payable	308.821	308.821
2.01.05.02.05	Collaterals and contractual withholdings	2.358	2.382
2.01.05.02.07	Unearned revenue	3.560	3.560
2.01.05.02.08	Derivative financial instruments	63.551	62.287
2.01.05.02.09	Other payables	119.974	107.517
2.01.06	Provisions	205.348	188.339
2.01.06.02	Other provisions	205.348	188.339
2.01.06.02.04	Accrued pension plan and healthcare plan	74.469	73.635
2.01.06.02.05	Provision for labor lawsuits	130.879	114.704
2.02	Noncurrent liabilities	7.619.570	7.089.612
2.02.01	Borrowings and financing	5.652.348	5.106.543
2.02.01.01	Borrowings and financing	2.273.725	2.253.224
2.02.01.01.01	In local currency	2.236.790	2.216.629
2.02.01.01.02	In foreign currency	36.935	36.595
2.02.01.02	Debentures	2.994.222	2.450.048
2.02.01.03	Lease financing	384.401	403.271
2.02.02	Other payables	97.760	93.564
2.02.02.02	Other	97.760	93.564
2.02.02.02.04	Contractors and suppliers	4.964	0
2.02.02.02.09	Unearned revenue	6.823	7.713
2.02.02.02.11	Other payables	85.973	85.851
2.02.04	Provisions	1.869.462	1.889.505
2.02.04.02	Other provisions	1.869.462	1.889.505
2.02.04.02.04	Accrued pension plan and healthcare plan	1.042.573	1.030.892
2.02.04.02.05	Provisions	826.889	858.613
2.03	Equity	10.123.552	9.744.200
2.03.01	Realized capital	5.996.137	5.996.137
2.03.01.01	Paid-in capital	5.996.137	5.996.137
2.03.03	Revaluation reserves	49.130	50.164
2.03.03.01	Own assets	49.130	50.164
2.03.04	Earnings reserves	3.507.386	3.507.386
2.03.04.01	Legal reserve	75.168	75.168
2.03.04.07	Tax incentives reserve	11.616	11.616
2.03.04.08	Proposed additional dividends	95.326	95.326
2.03.04.10	Investment plan	3.325.276	3.325.276
2.03.05	Retained earnings/accumulated losses	380.411	0
2.03.06	Valuation adjustments to equity	4.180	4.205
2.03.08	Other comprehensive income	186.308	186.308

Quarterly financial information on March 31, 2024
Companhia de Saneamento do Paraná - Sanepar

Individual financial information - Statements of profit or loss

(Amounts in thousands of Brazilian Reais – R\$)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Line item code	Description	Accumulated from the current year March 31, 2024	Accumulated from the prior year March 31, 2023
3.01	Revenue from sales and/or services	1.698.012	1.453.963
3.02	Cost of sales and/or services	-685.830	-588.609
3.03	Gross profit	1.012.182	865.354
3.04	Operating expenses/revenue	-371.405	-317.748
3.04.01	Selling expenses	-118.809	-25.965
3.04.02	General and administrative expenses	-241.326	-186.601
3.04.05	Other operating expenses	-11.270	-104.765
3.04.05.01	Provision for contingencies	31.496	-63.440
3.04.05.02	Pension plan and healthcare plan	-12.515	-11.430
3.04.05.04	Profit sharing program	-29.021	-24.447
3.04.05.05	Other operating expenses (income)	-1.230	-5.448
3.04.06	Share of profit from equity accounted investments	0	-417
3.05	Profit before finance income (costs) and taxes	640.777	547.606
3.06	Finance income (costs)	-74.528	-70.544
3.06.01	Finance income	82.674	68.358
3.06.02	Finance costs	-157.202	-138.902
3.07	Profit before income taxes	566.249	477.062
3.08	Income tax and social contribution	-186.897	-157.488
3.08.01	Current	-192.977	-198.351
3.08.02	Deferred	6.080	40.863
3.09	Profit from continuing operations	379.352	319.574
3.11	Profit/loss for the period	379.352	319.574
3.99	Earnings per share - (reais/share)		
3.99.01	Basic earnings per share		
3.99.01.01	Preferred shares	0,2589	0,2181
3.99.01.02	Common shares	0,2353	0,1983
3.99.02	Diluted earnings per share		
3.99.02.01	Preferred shares	0,2589	0,2181
3.99.02.02	Common shares	0,2353	0,1983

Quarterly financial information on March 31, 2024
Companhia de Saneamento do Paraná - Sanepar

Individual financial information - Statements of comprehensive income

(Amounts in thousands of Brazilian Reais – R\$)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Line item code	Description	Accumulated from the current year March 31, 2024	Accumulated from the prior year March 31, 2023
4.01	Profit for the period	379.352	319.574
4.02	Other comprehensive income	-1.059	-1.077
4.02.01	Realization of the revaluation reserve	-1.567	-1.608
4.02.02	Taxes on the realization of the revaluation reserve	533	547
4.02.03	Realization of the adjustment to deemed cost	-38	-24
4.02.04	Taxes on the realization of the adjustment to deemed cost	13	8
4.03	Comprehensive income for the period	378.293	318.497

Quarterly financial information on March 31, 2024
Companhia de Saneamento do Paraná - Sanepar

Individual financial information - Statements of cash flows – indirect method

(Amounts in thousands of Brazilian Reais – R\$)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

LIABILITIES AND EQUITY

Line item code	Description	Accumulated from the current year March 31, 2024	Accumulated from the prior year March 31, 2023
6.01	Net cash from operating activities	635.177	481.571
6.01.01	Cash from operating activities	676.740	571.392
6.01.01.01	Profit for the period	379.352	319.574
6.01.01.02	Depreciation and amortization	133.389	116.284
6.01.01.03	Costs of write-off of PP&E and intangible assets	1.420	1.999
6.01.01.04	Impairment of assets	-293	-627
6.01.01.06	Adjustment to present value of assets and liabilities	-7.981	-6.958
6.01.01.07	Allowance for expected credit losses	29.909	-45.420
6.01.01.08	Deferred income tax and social contribution liabilities, net	-6.080	-40.864
6.01.01.09	Provision for contingencies	-31.496	63.440
6.01.01.10	Pension plan and healthcare plan	12.515	11.430
6.01.01.11	Interest on borrowings	118.077	97.942
6.01.01.12	Inflation adjustments on financing	33.573	41.246
6.01.01.13	Interest and inflation adjustments on leases	11.449	10.591
6.01.01.14	Foreign exchange gains (losses), net	542	-130
6.01.01.15	Changes in derivative financial instrument	716	574
6.01.01.16	Share of profit from equity accounted investments	0	417
6.01.01.17	Allocation of borrowing costs	1.593	1.758
6.01.01.18	Adjustment to fair value - investments	55	136
6.01.02	Changes in assets and liabilities	-41.563	-89.821
6.01.02.01	Trade receivables	-32.365	-71.864
6.01.02.02	Recoverable taxes and contributions	-305	-1.165
6.01.02.03	Inventories	5.119	5.506
6.01.02.04	Escrow deposits	3.194	-18.084
6.01.02.05	Other claims and receivables	-61.245	-3.443
6.01.02.06	Contractors and suppliers	-22.405	-60.854
6.01.02.08	Taxes and contributions	142.775	140.702
6.01.02.09	Payroll and related taxes	31.895	25.823
6.01.02.10	Collaterals and contractual withholdings	-24	99
6.01.02.11	Unearned revenue	-890	-890
6.01.02.12	Income tax and social contribution paid	-119.663	-121.305
6.01.02.13	Other payables	12.351	15.654
6.02	Net cash flows from investing activities	-424.598	-403.259
6.02.01	Investment in PP&E, intangible assets and contractual asset	-424.598	-402.657
6.02.02	Investment in investee	0	-602
6.03	Net cash from financing activities	417.572	-73.583
6.03.01	Borrowings	664.504	132.001
6.03.02	Repayment of financing	-66.306	-59.594
6.03.03	Payments on interest on financing	-110.989	-107.810
6.03.04	Lease payments	-29.863	-23.191
6.03.05	Cost of borrowings	-4.906	0
6.03.06	Restricted deposits	-34.868	-14.989
6.05	Increase (decrease) in cash and cash equivalents	628.151	4.729
6.05.01	Cash and cash equivalents at the beginning of the period	1.285.158	1.207.932
6.05.02	Cash and cash equivalents at the end of the period	1.913.309	1.212.661

Quarterly financial information on March 31, 2024
Companhia de Saneamento do Paraná - Sanepar

Individual financial information - Statements of value added

(Amounts in thousands of Brazilian Reais – R\$)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Line item code	Description	Accumulated from the current year March 31, 2024	Accumulated from the prior year March 31, 2023
7.01	Revenue	1.798.463	1.607.088
7.01.01	Sales of goods and services	1.829.602	1.567.116
7.01.02	Other income	-1.230	-5.448
7.01.04	Allowance for/reversal of expected credit losses	-29.909	45.420
7.02	Inputs acquired from third parties	-470.599	-482.052
7.02.01	Cost of sales and services	-225.504	-214.222
7.02.02	Supplies, power, outside services, and other costs	-275.913	-213.786
7.02.04	Other	30.818	-54.044
7.03	Gross value added	1.327.864	1.125.036
7.04	Withholdings	-133.389	-116.284
7.04.01	Depreciation, amortization and depletion	-133.389	-116.284
7.05	Wealth created	1.194.475	1.008.752
7.06	Wealth received in transfer	82.674	67.941
7.06.01	Share of profit from equity accounted investments	0	-417
7.06.02	Finance income	82.674	68.358
7.07	Wealth for distribution	1.277.149	1.076.693
7.08	Wealth distributed	1.277.149	1.076.693
7.08.01	Personnel	364.570	296.284
7.08.01.01	Salaries and wages	199.474	188.870
7.08.01.02	Benefits	151.595	94.404
7.08.01.03	Severance Pay Fund (FGTS)	13.501	13.010
7.08.02	Taxes, fees and contributions	373.769	319.624
7.08.02.01	Federal	367.503	317.782
7.08.02.02	State	454	461
7.08.02.03	Municipal	5.812	1.381
7.08.03	Lenders and lessors	159.458	141.211
7.08.03.01	Interest	157.202	138.902
7.08.03.02	Leases	2.256	2.309
7.08.04	Shareholders	379.352	319.574
7.08.04.03	Retained earnings/loss for the period	379.352	319.574

Quarterly financial information on March 31, 2024
Companhia de Saneamento do Paraná - Sanepar

Individual financial information - Statements of changes in equity on March 31, 2024

(Amounts in thousands of Brazilian Reais – R\$)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Line item code	Description	Capital reserves, options granted and treasury		Retained earnings or accumulated		Other comprehensive	Equity
		Paid-in capital	shares	Earnings reserve	losses	income	
5.01	Opening balance	5.996.137	0	3.507.386	0	240.677	9.744.200
5.03	Adjusted opening balance	5.996.137	0	3.507.386	0	240.677	9.744.200
5.05	Total comprehensive income	0	0	0	380.411	-1.059	379.352
5.05.01	Profit for the period	0	0	0	379.352	0	379.352
5.05.02	Other comprehensive income	0	0	0	1.059	-1.059	0
5.05.02.06	Realization of the revaluation reserves	0	0	0	1.567	-1.567	0
5.05.02.07	Taxes on the realization of the revaluation reserve	0	0	0	-533	533	0
5.05.02.08	Realization of the adjustments to deemed cost	0	0	0	38	-38	0
5.05.02.09	Taxes on the realization of the adjustment to deemed cost	0	0	0	-13	13	0
5.07	Closing balances	5.996.137	0	3.507.386	380.411	239.618	10.123.552

Quarterly financial information on March 31, 2024
Companhia de Saneamento do Paraná - Sanepar

Individual financial information - Statements of changes in equity on March 31, 2023

(Amounts in thousands of Brazilian Reais – R\$)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Line item code	Description	Paid-in capital	Capital reserves, options granted and treasury shares	Earnings reserve	Retained earnings or accumulated losses	Other comprehensiv e income	Equity
5.01	Opening balance	3.996.137	0	4.515.837	0	274.913	8.786.887
5.03	Adjusted opening balance	3.996.137	0	4.515.837	0	274.913	8.786.887
5.05	Total comprehensive income	0	0	0	320.651	-1.077	319.574
5.05.01	Profit for the period	0	0	0	319.574	0	319.574
5.05.02	Other comprehensive income	0	0	0	1.077	-1.077	0
5.05.02.06	Realization of the revaluation reserves	0	0	0	1.608	-1.608	0
5.05.02.07	Taxes on the realization of the revaluation reserves	0	0	0	-547	547	0
5.05.02.08	Realization of the adjustment to deemed cost	0	0	0	24	-24	0
5.05.02.09	Taxes on the realization of the adjustment to deemed cost	0	0	0	-8	8	0
5.07	Closing balances	3.996.137	0	4.515.837	320.651	273.836	9.106.461

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Interim financial information – March 31, 2024 - CIA SANEAMENTO DO PARANA – SANEPAR

Management's report

1. OPERATING DATA

1.1 MARKET

The table below shows the agreements as a percentage of the Company's Total Revenue, as at March 31, 2024:

Agreements (% of total revenue)				Coverage ratio		Total active users (in thousands)	
Municipalities	Total revenue %	Remaining concession period	Type of concession	Water	Sewage collection	Water	Sewage collection
Curitiba	21.4%	24.5 years	Water & sew age	100%	98.7%	843.2	828.7
Londrina	7.1%	24.5 years	Water & sew age	100%	98.3%	256.8	254.4
Maringá	5.3%	16.7 years	Water & sew age	100%	100.0%	174.6	196.3
Ponta Grossa	3.7%	24.5 years	Water & sew age	100%	92.0%	161.6	147.8
Cascavel	3.6%	24.5 years	Water & sew age	100%	100.0%	136.5	150.2
Foz do Iguaçu	3.6%	24.5 years	Water & sew age	100%	83.4%	123.2	102.8
São José dos Pinhais	2.8%	24.5 years	Water & sew age	100%	86.7%	123.1	105.8
Colombo	1.8%	24.5 years	Water & sew age	100%	76.4%	89.0	67.4
Guarapuava	1.7%	24.5 years	Water & sew age	100%	88.2%	72.3	62.2
Toledo	1.6%	24.5 years	Water & sew age	100%	83.8%	64.9	53.8
Other municipalities	47.4%					2,241.6	1,439.8
Total				100,0%	80.4%	4.286,8	3.409,2

The Company, through 346 municipal concessions, provides water treatment and distribution and sewage collection and treatment services. As established by the 6th/2023 and the 7th/2023 Special General Meetings of the Water and Sewage Microregions of the State of Paraná (MRAE-1, MRAE-2, and MRAE-3), the concession terms of 343 municipalities were standardized with due date in June 5, 2048, except for the municipalities: (i) Porto União, due on March 31, 2048; (ii) Maringá, due on August 27, 2040, which are being disputed in courts; and (iii) Andirá, which terminates on December 12, 2032 and is not operated by the Company.

The index of service with treated water is 100% and the index of service with sewage collection network (Urban IARCE) is 80.4%, noting that all the wastewater collected is treated, according to the Company's Information System.

Revenue is primarily generated by residential-type water connections, which account for 90.8% of the total existing water connections as at March 31, 2024.

The number of water connections in March 2024 is 0.9% higher than the number of connections existing in March 2023, which represents an increase of 30,693 water connections, as follows:

Number of water connections*	MAR/24 (1)	%	MAR/23 (2)	%	Change. % (1/2)
Residencial	3,138,011	90.8	3,111,070	90.8	0.9
Commercial	251,716	7.3	248,717	7.3	1.2
Industrial	13,741	0.4	13,798	0.4	(0.4)
Public Utility	24,786	0.7	24,258	0.7	2.2
Government	27,689	0.8	27,407	0.8	1.0
Total	3,455,943	100.00	3,425,250	100.00	0.9

* Information not audited or not reviewed by the independent auditor.

The number of sewage connections in March 2024 is 2.8% higher than the number of connections existing in March 2023, representing an increase of 68,067 new sewage connections, as shown below:

Number of Sewage Connections*	MAR/24 (1)	%	MAR/23 (2)	%	Change.% (1/2)
Residencial	2,287,269	90.4	2,225,157	90.4	2.8
Commercial	202,518	8.0	197,838	8.0	2.4
Industrial	6,434	0.3	6,310	0.3	2.0
Public Utility	16,663	0.7	16,043	0.7	3.9
Government	15,884	0.6	15,353	0.6	3.5
Totais	2,528,768	100.0	2,460,701	100.0	2.8

* Information not audited or not reviewed by the independent auditor.

1.2 OPERATIONAL PERFORMANCE

In 1Q24, the measured volume of treated water was 142.9 million m³, compared to 131.8 million m³ in 1Q23, a quarter-on-quarter increase of 8.4%, as shown below:

Measured water volume - million m ^{3*}	1T24 (1)	1T23 (2)	Change % (1/2)
Residencial	122.5	113.1	8.3
Commercial	11.2	10.3	8.7
Industrial	2.9	2.8	3.6
Public utility	1.4	1.3	7.7
Government	4.9	4.3	14.0
Total	142.9	131.8	8.4

* Information not audited or not reviewed by the independent auditor.

In 1Q24, the billed volume of treated water was 148.3 million m³, compared to 137.4 million m³ in 1Q23, a quarter-on-quarter increase of 7.9%, as shown below:

Billed water volume - millions m ^{3*}	1T24 (1)	1T23 (2)	Change % (1/2)
Residencial	127.1	117.9	7.8
Commercial	12.2	11.3	8.0
Industrial	2.9	2.9	0.0
Public utility	1.1	1.0	10.0
Government	5.0	4.3	16.3
Totais	148.3	137.4	7.9

* Information not audited or not reviewed by the independent auditor.

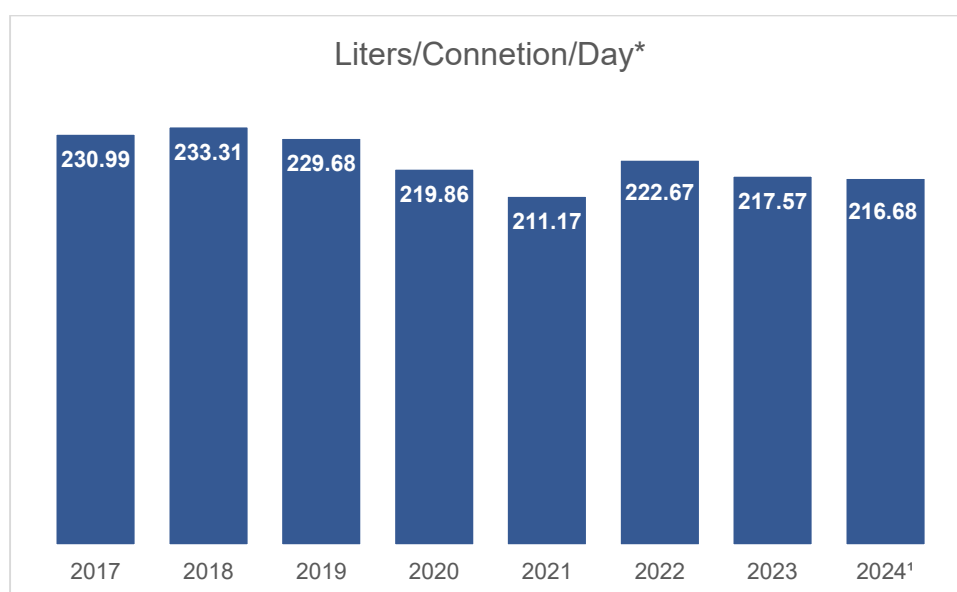
The volume of sewage billed in 1Q24 increased by 9.3% when compared to 1Q23, as shown below:

Billed sewage volume - millions m ^{3*}	1T24 (1)	1T23 (2)	Change % (1/2)
Residencial	100.1	91.5	9.4
Commercial	11.4	10.5	8.6
Industrial	0.9	1.0	(10.0)
Public Utility	1.0	0.9	11.1
Government	3.9	3.4	14.7
Total	117.3	107.3	9.3

* Information not audited or not reviewed by the independent auditor.

STATEMENT OF LOSS RATIO PER CONNECTION

The Loss Per Connection Ratio, calculated using the SNIS standard approach takes into account the volume of water losses defined as the difference between the volume generated, the balance of the exported and imported volume, and the micro volume measured in the water meters, excluding the service volume (operating, recovered, and special volume), presented on an accumulated basis for a twelve-month period.



* Information not audited or not reviewed by the independent auditor;

(1) Amounts accumulated in the past twelve months.

Water*	1Q24 (1)	1Q23 (2)	Change (1/2)	1Q22 (3)	% Change (2/3)
Users served by water grid	4,286,771	4,256,603	0.7 %	4,188,105	1.6 %
No. of treatment plants	168	168	0.0 %	168	0.0 %
No. of wells	1.192	1.187	0.4 %	1.169	1.5 %
No. of surface abstractions	231	233	-0.9 %	236	-1.3 %
Km of network laid	61,671	60,330	2.2 %	59,283	1.8 %
Produced volume (m ³)	215,311,823	203,581,085	5.8 %	198,111,314	2.8 %
Billing losses - %	31.13	32.49	-1.36 p.p.	30.86	1.63 p.p.
Revenue evasion - % (default)	2.03	-4.72	6.75 p.p.	5.73	-10.45 p.p.

* Information not audited or not reviewed by the independent auditor.

Sewage*	1Q24 (1)	1Q23 (2)	% change (1/2)	1Q22 (3)	% change (2/3)
Users served by collection system	3,409,186	3,319,013	2.7%	3,229,549	2.8%
No. of treatment plants	266	263	1.1%	260	1.2%
Km of network laid	42,357	41	3.1%	39,897	3,0%
Volume collected in m ³	112,362,213	101,973,929	10.2%	99,195,497	2.8%

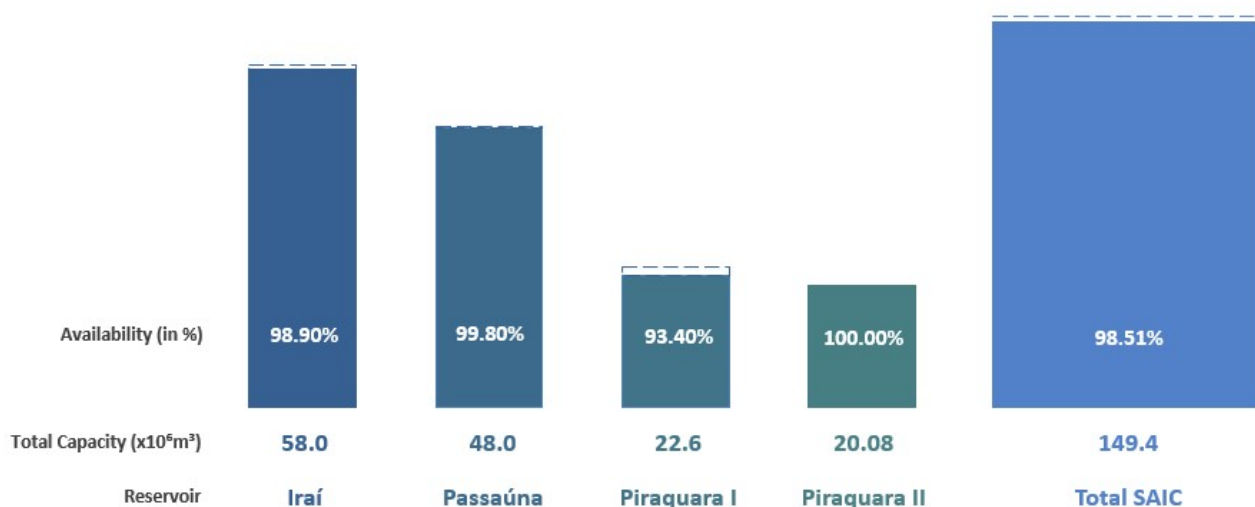
* Information not audited or not reviewed by the independent auditor.

AVAILABLE VOLUMES

The average volume available in the Curitiba Integrated Supply System (*Sistema de Abastecimento Integrado de Curitiba* or SAIC) consists of the Piraquara I, Piraquara II, Iraí, and Passaúna dams.

In the Municipality of Foz do Iguaçu, Sanepar uses water from the Itaipu Binacional Hydroelectric Dam, from the Itaipu lake, on the Paraná River.

Sanepar's dams are considered medium-sized dams in terms of storage volume, but large due to their height/depth above 15 meters. As at March 31, 2024, the average storage volume was at 98.5% (99.9% at December 31, 2023).



* Information not audited or not reviewed by the independent auditor.

2. FINANCIAL DATA

2.1 ECONOMIC PERFORMANCE

Gross operating revenue - R\$ million	1Q24 (1)	1Q23 (2)	% change (1/2)
Revenue from water	1,095.7	1,003.1	9.2
Revenue from sewage	677.6	519.6	30.4
Revenue from services	34.0	24.1	41.1
Revenue from solid waste	3.9	3.3	18.2
Services provided to municipalities	6.4	5.7	12.3
Donations made by customers	10.5	9.3	12.9
Other income	1.5	2.0	-25.0
Total operating revenue	1,829.6	1,567.1	16.8
Tax on revenue (COFINS)	-108.3	-93.1	16.3
Tax on revenue (PASEP)	-23.3	-20.0	16.5
Total deductions	-131.6	-113.1	16.4
Total operating revenues, net	1,698.0	1,454.0	16.8

The quarter-on-quarter increase of net operating revenue was 16.8%, to R\$1,698.0 million in 1Q24 from R\$1,454.0 million in 1Q23. This increase is due to: (i) tariff adjustment of 8.23% on May 17, 2023; (ii) increase in the billed water and sewage volumes; and (iii) increase in the number of connections.

Operating costs and expenses R\$ million	1Q24 (1)	1Q23 (2)	% change (1/2)
Personnel	-383,5	-317,8	20,7
Supplies	-76,4	-80,4	-5,0
Electric power	-142,9	-117,2	21,9
Sewage operation services – PPP	-6,0	-	-
Outside services	-231,9	-182,2	27,3
Depreciation and amortization	-133,4	-116,3	14,7
Gains (losses) on realization of receivables	-29,9	45,4	-165,9
Municipal Sanitation and Env. Mgt. Fund	-34,6	-26,7	29,6
Regulatory fee	-9,2	-8,8	4,5
Compensation for damages to third parties	-0,8	-2,9	-7,2
Capitalized expenses	28,6	27,5	4,0
Provisions for contingencies	31,5	-63,4	-149,7
Pension plan and healthcare plan	-12,5	-11,4	9,6
Profit sharing program	-29,0	-24,5	18,4
Environmental penalties	-	-3,9	-100,0
Write-off of assets. net	-1,0	-1,4	-28,6
Other costs and expenses	-26,2	-22,4	17,0
Total	-1,057.2	-906.4	16.6

The operating costs and expenses for 1Q24 increase 16.6% quarter over quarter.

The main change resulted from:

Personnel

Growth of 20.7%, due to: (i) salary increase of 5.5% (INPC) on payroll and benefits under the 2022/2024 Collective Bargaining Agreement (ACT) (base date March 2023); (ii) increase of 15% of SANESAÚDE in June 2023; (iii) labor compensation amounting to R\$68.9 million (R\$17.8 million in the first quarter of 2023); and (iv) provision for the indemnity allowance amounting to R\$15.7 million (R\$15.6 million in the first quarter of 2023). On the other hand, the number of employees increased to 6,100 in 1Q24 from 6,172 in 1Q23.

Supplies

Decrease of 5.0%, mainly in treatment supplies, which account for 66.1% of total expenses on supplies for the quarter (10.6% drop). The decrease results primarily from: (i) decrease in the price of chemicals used in water treatment, such as: aluminum sulfate, calcium hydroxide and anionic polymer; (ii) replacement of aluminum chlorohydrate and polyaluminum chloride (PAC) by aluminum sulfate in the Passaúna, Iraí and Iguaçú water treatment plants due to favorable price conditions in the market; and (iii) reduction in the use of PAC and chlorine dioxide due to the improvement of fresh water quality in the region covered by the Ponta Grossa Regional Management.

Electric power

Growth of 21.9%, mainly due to the 10.5% increase of the average tariff applied beginning June 24, 2023, growth of 5.8% in the volume of water produced and 10.2% in the volume treated sewage, and the 3% decrease in the subsidy applied to users that benefited from a discount on their sanitation tariffs, from 3% to 0%.

Outside services

A 27.3% increase, mainly in network maintenance services (28.6%), collection services (12.8%), registration and billing services (9.9%), customer service (10.9%), and sewage waste removal services (8.8%).

Depreciation and amortization

A 14.7% increase, mainly due to the entry into operation of intangible assets and/or property, plant and equipment, in the period April 2023-March 2024, amounting to R\$1,925.5 million (net of write-offs).

Expected credit losses

A 165.9% increase, resulting from the increase in default mainly of individual customers. In 1Q23, the credit recovery program for individual customers (RECLIP) was in force, which reflected in the reversal of the allowance for the period, impacting the comparative basis.

Municipal Sanitation and Environmental Management Fun

A 29.6% increase mainly due to the increase in the tax base related to the tariff adjustment, volume increase, and resulting revenue growth.

Provisions for contingencies

A 149.7% decrease mainly due to the reversal of R\$71.0 million as a result of the definitive withdrawal or archiving of 303 labor lawsuits (R\$30.2 million refers to lawsuits filed by the Paraná

Engineers Union, or SENGE), offset by the supplementary provision and new labor lawsuits amounting to R\$36.0 million (R\$54.4 million recognized in 1Q23), the subject matter of which refers primarily from: (i) reinstatement of retirees; (ii) allowances and overtime; (iii) equal pay; and (iv) lawsuits filed by the Engineers Union (SENGE) regarding salary differences in the Job, Careers and Compensation Plan (PCCR). In 1Q23, there was a provision of R\$12.1 million to cover probable loss of environmental lawsuits related to infraction notices issued by the Brazilian Institute of the Environment and Renewable Natural Resources (IBAMA) and the Paraná Water and Land Institute (IAT).

2.2 ECONOMIC INDICATORS

Finance income (costs) - R\$ million	1Q24 (1)	1Q23 (2)	% change (1/2)
Finance income			
Short-term investments	48.9	42.7	14.5
Inflation adjustment gains	22.9	29.7	-22.9
Exchange gains	-	0.1	-100.0
Other finance income	10.9	-4.1	-365.9
Total finance income	82.7	68.4	20.9
Finance costs			
Interest and fees on borrowings, financing, debentures and leases	-122.4	-98.9	23.8
Inflation adjustment losses	-33.0	-39.0	-15.4
Exchange losses	-0.5	-	-
Loss of derivative financial instruments	-0.7	-0.6	16.7
Other finance costs	-0.6	-0.4	50.0
Total finance costs	-157.2	-138.9	13.2
Finance income (costs)	-74.5	-70.5	5.7

Finance income and costs varied 5.7%, from finance costs of R\$70.5 million in 1Q23 to finance costs of R\$74.5 million in 1Q24. Finance costs increased 13.2%, mainly in interest expenses and charges on financing, borrowings, debentures and leases, from R\$98.9 million in 1Q23 to R\$122.4 in 1Q24, due to the increase in the calculation basis of financial charges as a result of the funds borrowed from third parties. On the other hand, finance income grew 20.9%, from R\$68.4 million in 1Q23 to R\$82.7 million in 1Q24, mainly due to other finance income, from finance costs of R\$4.1 million in 1Q23 to finance income of R\$10.9 million in 1Q24, mainly related to increases due to customer defaults and adjustment to present value on Contractual Financial Assets.

Economic results - R\$ million	1Q24 (1)	1Q23 (2)	% change (1/2)
Operating profit	640.8	547.6	17.0
Finance income (costs)	-74.5	-70.5	5.7
Income taxes	-186.9	-157.5	18.7
Profit for the quarter	379.4	319.6	18.7

The Company posted profit for the period of R\$379.4 million in 1Q24, up 18.7% from R\$319.6 million in 1Q23. Profit was impacted primarily by the 16.8% increase in operating revenue.

Profit for 1Q24 was not affected by nonrecurring items.

Distribution of wealth created - R\$ million	1Q24 (1)	1Q23 (2)	% change (1/2)
Payroll	364.6	296.3	23.1
Payments to governments (taxes)	373.8	319.6	17.0
Payments to third parties (leases)	2.2	2.3	-4.3
Debt charges (interest and inflation adjustments)	157.2	138.9	13.2
Undistributed profit for the period	379.3	319.6	18.7
Total wealth created	1,277.1	1,076.7	18.6

SANEPAR's growth and development strategy, to operate in the utilities market, also opened to the private sector, is based on our pursuit of effective results, commitment to the quality of the services provided and, above all, meeting the needs of the granting authority and shareholders.

The following figures show the economic and financial results that the Company has been achieving to sustain investment programs, providing the appropriate and necessary conditions to achieve service universalization required by the sanitation legal framework.

Economic indicators - R\$ million	1Q24 (1)	1Q23 (2)	% change (1/2)
Net operating revenue	1,698.0	1,454.0	16.8%
Operating profit	640.8	547.6	17.0%
Profit for the quarter	379.4	319.6	18.7%
Operating margin %*	30.9	30.4	0.5 p.p.
Net margin %*	22.3	22.0	0.3 p.p.
Average ROE %*	3.8	3.6	0.2 p.p.
Net debt-to-EBITDA (12-month cumulative ratio) *	1.5	1.7	-0.2 p.p.

* Information not audited or not reviewed by the independent auditor.

At the end of 1Q24, the Company's total assets reached R\$19,827.4 million (R\$18,803.9 million at December 31, 2023), while total debt at the end of 1Q24 was R\$9,703.9 million (R\$9,059.7 million at December 31, 2023).

Of total debt, R\$6,395.5 million (R\$5,777.7 million at December 31, 2023) refers to borrowings, financing, debentures and leases, a 10.7% increase compared to 2023.

	Baseline	MAR 24	DEC 23	Change
Equity	R\$ million	10,123.6	9,744.2	3.9%
Book Value per Share*	R\$	6.70	6.45	3.9%
Indebtedness*	%	48.9	48.2	0.7 p.p.
Current liquidity*	R\$	1.66	1.41	17.7%
Quick ratio*	R\$	1.63	1.37	19.0%

* Information not audited or not reviewed by the independent auditor.

EBITDA and Operating Cash Generation

EBITDA in 1Q24, which represents the Company's operating income, was R\$774.2 million, compared to R\$663.9 million in 1Q23. The EBITDA margin increased to 45.6% from 45.7%.

Operating cash generation in 1Q24 was R\$635.2 million, a quarter-on-quarter increase of 31.9%. The EBITDA conversion of Operating Cash was 82.0%.

EBITDA - R\$ million *	1Q24 (1)	1Q23 (2)	% change (1/2)
Profit for the period	379.4	319.6	18.7
(+) Taxes on income	186.9	157.5	18.7
(+) Finance income (costs)	74.5	70.5	5.7
(+) Depreciation and amortization	133.4	116.3	14.7
EBITDA	774.2	663.9	16.6
% EBITDA Margin	45.6	45.7	-0.1 p.p.
% EBITDA conversion into cash	82.0	72.5	9.5 p.p.

* Information not audited or not reviewed by the independent auditor.

2.3 INVESTMENTS

Investments made in 1Q24 totaled R\$424.6 million (R\$402.7 million in 1Q23), as follows:

Investments - R\$ million	1Q24 (1)	1Q23 (2)	% change (1/2)
Water	161.0	154.2	4.4
Sewage	224.0	227.8	-1.7
Other investments	39.6	20.7	91.3
Total	424.6	402.7	5.4

2.4 DEBT

Gross debt increased from R\$5,777.7 million in December 2023 to R\$6,395.5 million in March 2024, an increase of R\$617.8 million. Net debt reduced to R\$4,482.2 million in March 2024 from R\$4,492.5 million in December 2023.

The leverage ratio, measured by the Net debt-to-EBITDA ratio (accumulated over twelve months), was 1.5x in 1Q24 (1.7x in 1Q23).

Indebtedness was 48.9% at the end of 1Q24 (46.9% at the end of 1Q23).

The table below shows the breakdown of borrowings, financing, debentures, and leases, together with their respective interest rates, maturities, and outstanding balances as at March 31, 2024:

Debt - R\$ million	Annual interest rate	Index	Agreement termination	Outstanding balance	%
Caixa Econômica Federal	6.62% to 12.00%	TR	04/19/2046	1,956.9	30.6
14th issue debentures - Single series	DI + 1.05%	-	01/15/2030	608.5	9.5
10th issue debentures - Single series	4.66%	IPCA	03/15/2027	447.6	7.0
13th issue debentures - Single series	DI + 1.90%	-	04/15/2028	421.9	6.6
12th issue debentures - 2nd series	5.89%	IPCA	01/15/2032	334.4	5.2
Lease - Coastal	11.14%	IPC-FIPE	12/07/2036	313.5	4.9
12th issue debentures - 1st series	DI + 1.08%	-	01/15/2027	304.0	4.8
11th issue debentures - 2nd series	4.25%	IPCA	03/15/2029	251.6	3.9
BNDES - Avançar	3.59% and 5.60%	IPCA	12/15/2041	240.2	3.8
BNDES - PAC2	TJLP + 1.67% to 2.05%	-	07/15/2029	234.1	3.7
9th issue debentures - 1st series	106.05% do DI	-	06/11/2024	205.9	3.2
11th issue debentures - 3rd series	4.49%	IPCA	03/17/2031	195.0	3.0
Right-of-use lease	11.32%	-	06/30/2028	176.4	2.8
9th issue debentures - 2nd series	107.25% do DI	-	06/11/2026	156.0	2.5
11th issue debentures - 1st series	DI + 1.65%	-	03/16/2026	129.3	2.0
4th issue debentures - 1st series	TJLP + 1,67%	-	07/15/2027	81.3	1.3
7th issue debentures - 2nd series*	4.79%	IPCA	11/15/2038	75.4	1.2
Banco KFW	1.35%	EURO	12/30/2032	62.8	1.0
12th issue debentures - 2nd series	7.44%	IPCA	07/15/2027	57.3	0.9
7th issue debentures - 4th series	6.57%	IPCA	11/15/2038	40.8	0.6
7th issue debentures - 1st series*	5.20%	IPCA	11/15/2038	39.2	0.6
2nd issue debentures - 2nd series	9.19%	IPCA	09/15/2024	25.7	0.4
7th issue debentures - 3rd series	6.97%	IPCA	11/15/2038	22.1	0.3
2nd issue debentures - 3rd series	TJLP + 1.92%	-	09/15/2024	8.3	0.1
2nd issue debentures - 1st series	TJLP + 1.92%	-	09/15/2024	6.2	0.1
Banco Itaú PSI	3.00% to 6.00%	-	01/15/2025	1.0	-
Banco do Brasil - PSI	3.00% to 6.00%	-	04/15/2024	0.1	-
Total				6,395.5	100.0

* IPCA as the variable portion of TLP

The table below shows the debt profile relative to the maturity schedule:

Description - R\$ million	Outstanding balance	%
Up to 12 months	743.2	11.6
13 to 24 months	552.6	8.6
25 to 36 months	1,043.3	16.3
37 to 60 months	1,104.8	17.3
More than 60 meses	2,951.6	46.2
Total	6,395.5	100.0

3. REGULATIONS

2nd Periodic Tariff Review - Sanepar RTP

On October 21, 2020, at the 21st Special Meeting of the Board of Directors of the Regulatory Agency for Delegated Public Services of Paraná (*Agência Reguladora de Serviços Públicos Delegados do Paraná*, or AGEPAR), the establishment of the 2nd Periodic Tariff Review (RTP) of Sanepar was approved, with guidelines to be implemented in two stages, the first in 2021 and the second in 2022.

The first stage of the 2nd RTP was consolidated into nine technical notes, which were based on the methodology applied in the first tariff cycle. In accordance with the provisions of State Supplementary Law 222/2020, the technical notes were submitted to public consultations from January 4 to February 17, 2021, and a public hearing held on March 31, 2021.

On April 14, 2021, AGEPAR's Board of Directors, at Special Meeting No. 012/2021, submitted the final result of the 1st stage of the 2nd RTP, when it decided to approve the tariff repositioning of 5.7701%, with an annual application of the X Factor of 0.98% on the B portion of the tariff.

Under Resolution No. 007 of March 29, 2022, AGEPAR issued the schedule for the 2nd stage of the 2nd RTP that resulted in the preparation of eighteen technical notes, which, in line with the provisions of State Supplementary Law 222/2020, were submitted to four public consultations, held between June 2022 and March 2023, and a public hearing, in which the result of the P0 corresponding to the 2nd tariff cycle of Sanepar was presented on April 18, 2023.

On April 20, 2023, AGEPAR's Board of Directors approved the adjustment index of 8.2327%, which included the final calculation of the tariff repositioning referring to the 2nd RTP, the annual tariff adjustments (IRTs) of 2022 and 2023, indexed to the IPCA, and the X Factor of 0.08%, applied on the total tariff resulting from the P0 (except the financial installments), with the new tariff effective as of May 17, 2023.

Sanepar's tariff model underwent changes in the 2nd Periodic Tariff Review, such as the reclassification of costs into manageable and unmanageable to be taken into consideration by the regulator.

The most significant changes were in relation to the costs of chemicals, which were now considered manageable costs, and electricity, where the Agency implemented a differentiated tariff treatment which was broken down into: (i) average price of electricity, measured in R\$/GWh, classified as a unmanageable cost; and (ii) specific consumption, through electricity consumption, measured in projected GWh, classified as a manageable cost. The motivation for this breakdown comes from the allegation that the Company does not manage energy prices, only having action over the management of consumption.

Also, the Municipal Sanitation Fund (*Fundo Municipal de Saneamento*), the Charge for the Use of Water Resources (*Cobrança pelo Uso de Recurso Hídrico*), the Transfer for the Use of Springs (*Repassé pela Utilização de Manancial*), and the Regulation Fee were maintained as unmanageable costs, and expenses for IPVA, IPTU and Fees, Permits and Licensing were included.

First RTP Deferral

Part of the financial portion in the tariff comes from the deferral from the 1st RTP of Sanepar, when the Company was authorized by the Regulatory Agency for Delegated Public Services of Paraná (*Agência Reguladora de Serviços Públicos Delegados do Paraná*, or AGEPAR), through Authorizing Resolution No. 003, of April 12, 2017, to apply the repositioning tariff index of 25.63% starting April 17, 2017, as provided for in by Article 3 thereof:

“Article 3 - To define that the application of the tariff review approved under Article 2 hereof shall be deferred for eight (8) years, with the first installment corresponding, in 2017, to an average repositioning of eight point fifty-three percent (8.53%), and the others in seven (7) installments of two point eleven percent (2.11%), plus the corresponding financial adjustment and economic adjustment, which will be carried out by applying the weighted average rate of daily financing calculated in the Special System for Settlement and Custody (Sistema Especial de Liquidação e Custódia, or SELIC), as defined in the Technical Note approved in Article 1 hereof.”

In the 2nd stage of the 2nd RTP, AGEPAR updated the rule for calculating financial installments in relation to the 1st RTP criteria.

Specifically regarding the calculation of the deferral compensation tariff, the balance was assessed on December 2020 (base date for calculating the 2nd RTP), using the SELIC interest rate as a correction index, applied to the difference between the verified revenue and the current tariff, which amounted R\$1,582 billion.

The change in methodology occurred in the index for the projection of compensation installments considered in the 2nd RTP tariff, with a single index defined by the Agency, including for deferral, starting to be projected based on the WACC calculated in the 2nd RTP until the end of the cycle.

The balance of offset installments at the base date of December 2020 (2nd RTP), which ends at the end of the second tariff cycle, totaled R\$1.255 billion.

As regards the accounting records, in analogy to Technical Guideline OCPC 08 ‘Recognition of Certain Assets and Liabilities in General Purpose Accounting and Financial Reports of Electric Energy Distributors’ issued in accordance with the Brazilian and International Accounting Standards, the Company does not record in the Financial Statements the amounts receivable from the deferral, considering that: (i) the realization or enforceability of these amounts would depend on a future event not fully controllable by the entity – future invoicing of water and sewage services; (ii) it is not practicable to know, at the time the right to receive arises, who the debtors of these amounts are; and (iii) the effective receipt of these amounts will only occur upon the maintenance of the concessions.

Public Consultation on Annual Tariff Adjustment Methodology

On September 12, 2023, AGEPAR Public Consultation No. 008/2023 was opened, referring to Technical Note No. 10/2023-CSB - Annual Tariff Adjustment Methodology to be applied as of the year 2024 for basic sanitation of water and sewage services from Sanepar. On October 11, 2023, Sanepar submitted its contributions.

In summary, the methodology proposed by the Agency adjusts costs using the IPCA, except for electricity costs, which are adjusted by the changes in energy prices, and both are discounted or increased by a quality performance factor (Q Factor) and discounting productivity gains (X Factor). As for the Sectoral Charges, the methodology establishes that adjustments relating to the differences between budget and actual amounts will only be determined in the subsequent RTP.

On January 23, 2024, Agepar's Board of Directors approved Technical Note No. 010/2023 - Annual Tariff Adjustment Methodology of Basic Sanitary Water and Sewage Services.

On February 9, 2024, the Company filed the request for the Annual Tariff Adjustment Index (IRT 2024) with AGEPAR. The tariff adjustment percentage of 2.9577% (according to ROCD 009/2024) was confirmed at the meeting of the Agency's Board of Directors held on April 9, 2024, and its application was authorized starting May 17, 2024.

4. ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) AGENDA

In the first quarter of 2024, the Company received the new CDP (Carbon Disclosure Project) score and was added to the Platform's Climate Change "A List". With this new CDP score, the Company will move up positions in the B3's ISE B3 2024 Sustainable Portfolio ranking. A preview of the first rebalancing has already been made available by B3 to portfolio participants and is expected to take effect starting May 2, 2024.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

Notes to interim financial information – March 31, 2024 - CIA SANEAMENTO DO PARANA – SANEPAR

1. NATURE OF OPERATIONS

Companhia de Saneamento do Paraná – SANEPAR (also identified as “Company” or “Sanepar”), located at Rua Engenheiros Rebouças in Curitiba – Paraná, is a mixed capital company, controlled by the government of the state of Paraná and its municipalities, and engaged in rendering basic sanitation services, mainly water distribution, collection and treatment of sewage and solid waste, as well as conducting studies, projects and construction work of new facilities, expansion of water distribution and collection and sewage treatment networks, and rendering of advisory services and technical assistance in its areas of activity. The Company also collaborates with federal, state, municipal agencies, and other entities in issues relevant to the achievement of its core business.

On July 28, 2020, Law 20266/2020 was sanctioned, which amended Article 1 of Law 4684 of January 24, 1963, authorizing the Company to operate, including abroad, in the exploration of public services and private systems water supply, collection, removal and final disposal of effluents, domestic and industrial solid waste, urban drainage, related services to protection of the environment and its water resources, in addition to being authorized to sell the energy generated in its units, services and rights arising from its patrimonial assets and to use networks for the installation of optical fibers. The Company may also hold majority or minority interests in consortia, investment funds or businesses together with state-owned and private sector companies. These businesses may be managed directly or through subsidiaries, through special purpose entities or other legal types of association approved by the General Shareholders’ Meeting.

The Company is registered with the Brazilian Securities and Exchange Commission (CVM) as a Category A Public Company (issuers authorized to trade any type of securities) and has its shares traded on the São Paulo Stock Exchange (B3 - Brasil, Bolsa, Balcão), listed at Level 2 of Corporate Governance.

The Company, through 346 municipal concessions, provides water treatment and distribution and sewage collection and treatment services. As established by the 6th/2023 and the 7th/2023 Special General Meetings of the Water and Sewage Microregions of the State of Paraná (MRAE-1, MRAE-2, and MRAE-3), the concession terms of 343 municipalities were standardized with due date in June 5, 2048, except for the municipalities: (i) Porto União, due on March 31, 2048; (ii) Maringá, due on August 27, 2040, which are being disputed in courts; and (iii) Andirá, which terminates on December 12, 2032 and is not operated by the Company.

Upon termination of the concession, the municipality shall reimburse the Company for the amounts of the concession-related assets. Additionally, the Company is discussing in court the validity of the amendment that extended the concession with the municipality of Maringá. The Extraordinary Appeal (ARE), under nº 1363547, was distributed to Federal Supreme Court (STF) Justice Ricardo Lewandowski at the time, which was denied on February 16, 2022, with the pending analysis of the Appeal filed, on September 19, 2022. Also at the STF, on April 20, 2022, May 23, 2022, and August 5, 2022, conciliation hearings were held, with the support of the STF

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

Mediation and Conciliation Center and the participation of the State Public Prosecutor's Office of Paraná, in which Sanepar submitted a proposal to the Municipality; however, these remained unfruitful. According to the note in the "Notice to the Market", on February 7, 2023, the Company and the Municipality of Maringá jointly petitioned in the court records of ARE no. 1363547, the suspension of the case for thirty (30) days, due to internal demands, at the administrative level, inherent to the case's subject matter. There has not yet been any related procedural change, with the appeal being transferred to the rapporteur of Minister Cristiano Zanin, due to the retirement of Minister Ricardo Lewandowski, with the process being concluded since August 10, 2023, to review the request. As determined by the court, the contract shall not be terminated until the Municipality pays the compensation due to the Company.

2. PRESENTATION OF THE INTERIM FINANCIAL INFORMATION

2.1. Statement of compliance

The interim financial information is prepared using the operational continuity accounting basis and is being presented in accordance with CPC 21 (R1) '*Demonstração Intermediária*', issued by the Pronouncements Accounting Committee (CPC), and IAS 34 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB), applicable to the preparation of interim financial information ("ITR"), and consistently with the standards issued by the Brazilian Securities and Exchange Commission (CVM). Therefore, the Interim Financial Information also complies with the IFRSs, and shows all the material information specific to Interim Accounting Information, which is consistent with the information used by Management to manage the Company.

The Interim Financial Information was approved by the Company's Management authorized for issue on May 9, 2024.

2.2. Measurement and presentation basis

The Interim Financial Information was prepared considering the historical cost, except for the recognized revaluations, as a value basis, the financial assets measured at fair value and certain classes of current and noncurrent assets and liabilities, as presented in the note on accounting practices.

2.3. Functional and presentation currency

All amounts presented in the Interim Financial Information, including the amounts in the Notes, are stated in thousands of Brazilian reais, which the Company's functional currency, unless otherwise stated.

3. MAIN ACCOUNTING POLICIES

The main accounting policies used in the preparation of the Interim Financial Information for the quarter ended March 31, 2024 are consistent with the policies described in Note 3 to the Company's Financial Statements for the year ended December 31, 2023. Accordingly, this interim accounting information should be read together with the annual financial statements for the year ended December 31, 2023, which were issued on February 8, 2024, except for the accounting policies related to Public-Private Partnerships, as follows:

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

On October 26, 2023, the Company entered into a Public-Private Partnership agreement, in the form of an Administrative Concession, with Special Purpose Entity “Ambiental Paraná 1 SPE S.A.”, with assisted operation for a 90-day period. As at January 26, 2024, the Company began to provide services for the operation and construction of sewage works in 16 municipalities in the Central Coastal Microregion of Paraná (MRAE-1), at an estimated amount of R\$1.9 billion and a term of 24 years and 5 months from the date the contract was executed.

Liabilities related to the investments made will be measured at the present value of the payments due during the contractual term, with the discount rate determined by the Company’s incremental loan rate.

Investments made in the expansion of sanitary sewage systems in the area covered and during the contractual term will be recognized as Intangible Assets linked to the respective municipal concessions, initially measured at the present value of the Liabilities of the respective debt.

After initial recognition, the liabilities related to the Public-Private Partnership will increase as a result of interest calculated at a constant rate on the outstanding balance and will be reduced by the payments made. Assets linked to the Public-Private Partnership will be amortized on a straight-line basis over the shorter of the remaining agreement term or over the remaining economic useful life of the asset.

The amounts related to the operation and treatment of sewage will be recognized in the Company’s Statement of Profit or Loss as a cost, on an accrual basis, according to the measurements taken in the period between the first and last day of each month the services are provided.

4. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

The Company is exposed to financial risks, however, they are managed or mitigated to not significantly affect the results of its operations and are described in this Note.

4.1. Financial risk management

Business Risk: the Company’s business relates primarily to sourcing, treating, and distributing water, collecting, and treating sewage for 345 municipal concessions in the State of Paraná and one in the State of Santa Catarina. The Company’s results depend on the maintenance of concessions in the municipalities where it operates, concession contracts and program contracts last until 2048, with the exception of concession contracts for Andirá, which lasts until 2032, and Maringá, which lasts until 2040. These contracts provided for targets for the expansion and maintenance of water and sewage systems, related to the rate of service of the water supply and sewage collection networks. In some situations, the municipality may terminate the contract before its final term or not authorize its renewal upon compensation at the fair value of the balances of investments not yet depreciated/amortized. The process of readjustment and review of the tariff is approved by the Paraná’s Regulatory Agency (AGEPAR).

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

Credit Risk: the Company is exposed to the credit risk of the counterpart in its financial transactions (cash and cash equivalents, bank deposits, and financial institutions) and accounts receivable (credit to customers and balances with related parties). The maximum exposure is equivalent to the carrying amount as at March 31, 2024, and is stated in Notes 6 and 19. The risks related to customers are mitigated by their composition, that includes a pulverized base that covers the entire population of the State of Paraná. Considering the type of business, Management does not carry out a credit analysis on the customer's ability to pay, adopting the practice of cutting off the supply in the event of default upon prior written notice delivered to the user, at least thirty days in advance of the scheduled cut date. The level of losses on the realization of accounts receivable is considered normal for the sanitation sector.

The practice of cutting supply does not apply to government agencies; however, Management is intensifying efforts to reduce default levels with negotiations with debtor municipalities and if there is no agreement, the Company enters with judicial collection.

Interest Rate Risk: interest rate risk is the risk that the fair value of future cash flows of a certain financial instrument changes due to variations in market interest rates. The Company's exposure to the risk of changes in market interest rates refers mainly to the Company's long-term obligations subject to variable interest rates.

This risk is due to the possibility of the Company incurring losses on account of interest rate fluctuations, which may increase the financial expenses on loans, financing, debentures, leases, and other financial liabilities.

Sensitivity Analysis of interest rate: the Company's Management calculates the sensitivity to a possible change in the rate of return on financial investments and interest on loans, financing, debentures, and leases subject to variable interest rates, which may generate significant impacts. If the rates of return on financial investments and interest on loans and financing held in reais varied around 25% and 50%, with all other variables held constant, the effect on pre-tax earnings would be R\$8,887 and R\$17,774 on March 31, 2024 more or less, mainly as a result of income from financial investments and lower or higher interest expenses on financial investments and variable rate loans and financing as described below:

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

Description	Index	+25%	-25%	+50%	-50%
Short-term investments	DI	12,405	(12,405)	24,810	(24,810)
Assets		12,405	(12,405)	24,810	(24,810)
Caixa Econômica Federal	TR	(497)	497	(994)	994
BNDES-PAC2	TJLP	(856)	856	(1,712)	1,712
BNDES-AVANÇAR	IPCA	(468)	468	(936)	936
Debentures – 2nd issue – 1st and 3rd series	TJLP	(73)	73	(146)	146
Debentures – 2nd issue – 2nd series	IPCA	(126)	126	(252)	252
Debentures – 4th issue – 1st series	TJLP	(341)	341	(682)	682
Debentures – 4th issue – 2nd series	IPCA	(303)	303	(606)	606
Debentures – 7th issue – 1st and 4th series	IPCA	(693)	693	(1,386)	1,386
Debentures – 9th issue – 1st and 2nd series	DI	(2,467)	2,467	(4,934)	4,934
Debentures -10th issue – Single series	IPCA	(2,279)	2,279	(4,558)	4,558
Debentures – 11th issue – 1st series	DI	(911)	911	(1,822)	1,822
Debentures – 11th issue – 2nd and 3rd series	IPCA	(2,285)	2,285	(4,570)	4,570
Debentures – 12th issue – 1st series	DI	(2,042)	2,042	(4,084)	4,084
Debentures – 12th issue – 2nd series	IPCA	(1,434)	1,434	(2,868)	2,868
Debentures – 13th issue – Single series	DI	(2,714)	2,714	(5,428)	5,428
Debentures – 14th issue – Single series	DI	(3,032)	3,032	(6,064)	6,064
Right-of-use lease	DI	(771)	771	(1,542)	1,542
Liabilities		(21,292)	21,292	(42,584)	42,584
Effects on pretax profit		(8,887)	8,887	(17,774)	17,774

The index considered for the twelve-month period ended on March 31, 2024, were TR of 1.35% and the TJLP of 6.84% obtained from Central Bank of Brazil (BACEN), the Broad Consumer Price Index (IPCA) at the rate of 3.93% obtained from IBGE (Brazilian Statistics Bureau), the DI at the rate of 12.35% obtained from B3 – Brasil, Bolsa e Balcão and the CPI at the rate of 2.87% obtained from FIPE.

Exchange Rate Sensitivity Analysis: we present below the impacts that would be generated by changes in the risk variables related to derivative financial instruments intended to hedge the foreign currency loan. According to data from the Central Bank of Brazil (BACEN), obtained from the Market Outlook System, the probable scenario for the next quarter is an increase of 1.305% in the US dollar rate. This scenario uses the average exchange rate projected for June 2024, compared to the PTAX rate disclosed for March 31, 2024.

Considering the notional amount of €11,705,000 (R\$62,639,000), the Euro exchange rate of R\$5.3979 for March 31, 2024 (Ptax – Central Bank) and considering the assumption of maintaining the proportional value of US\$1.0804 per euro, according to a US dollar PTAX of R\$4.9962, we present below an exchange rate fluctuation stressed by a 25% and 50% appreciation and depreciation regarding this exposure:

Effects on profit or loss	Probable	+25%	-25%	+50%	-50%
Risk of euro fluctuation (1.305% decrease)	825	(15,795)	15,795	(31,590)	31,590

Liquidity Risk: liquidity risk consists in the possibility of the Company not having sufficient funds to meet its commitments due to the different currencies and realization/settlement terms of its rights and obligations. The Company structures the maturities of non-derivative financial contracts, as shown in Note 13 to avoid affecting their liquidity. The liquidity and cash flow control are managed daily by the Company's management functions in order to ensure that the operating

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

cash generation and the previous fund raising, when necessary, are sufficient for complying with its commitment schedule, thus reducing liquidity risks. Additionally, the Company has a dividend policy and a cash and management risk policy.

Derivative Financial Instruments: under the Company's Risk, Treasury, and Market Management Policy, to mitigate the foreign exchange exposure-related risks, three financial institutions were hired to carry out non-speculative hedging transactions when funds arising from the loan from KfW Bank are received, by exchanging (Swap) of the fluctuation on the euro-denominated debt + 1.35% interest per year for a percentage of the CDI. The Company does not apply the hedge accounting policy for this contract, measuring it at fair value through profit or loss, with the effects of this derivative financial instrument presented in the finance income (losses). The debt of this loan is shown in Note 13.

As at March 31, 2024, the Company has swap contracts (Euro + Interest v. CDI) as shown below:

Financial instruments – swap contracts							
Transaction	Agent	Transaction start date	Transaction maturity	Notional amount (EUR)	Fair value of long position (in R\$)	Fair value of short position (in R\$)	Gain (loss) on derivative instruments – swaps (in R\$)
1	Banco Santander	06/12/2023	06/25/2024	2,381	12,892	12,763	129
2	Banco Bradesco	06/12/2023	12/24/2024	314	1,700	1,684	16
3	Banco Bradesco	11/28/2023	12/24/2024	2,067	11,191	11,260	(69)
4	Banco Bradesco	11/28/2023	06/25/2025	2,381	12,891	12,972	(81)
5	Banco Itaú	11/28/2023	12/24/2025	2,381	12,898	12,978	(80)
6	Banco Itaú	11/28/2023	06/25/2026	2,181	11,815	11,894	(79)
TOTAL				11,705	63,387	63,551	(164)

4.2. Capital risk management

The goal of the Company's capital management is to ensure that it maintains a strong credit rating with financial institutions and risk rating agencies and an optimal capital ratio in order to support the Company's business and maximize shareholder value. The Company manages its capital structure and makes adjustments to adapt to existing economic conditions. For this purpose, the Company can make dividend payments, enter new loans and financing, issue promissory notes, and contract derivative transactions. For the period ended March 31, 2024, there were no changes to the capital structure goals, policies or processes.

In order to preserve its liquidity and payment capability, the Company uses as leverage metrics the net debt-to-equity ratio. For net debt effect purposes, the Company takes into account borrowings, financing, debentures, and leases, minus cash and cash equivalents:

Description	03/31/2024	12/31/2023
Borrowings, financing, debentures and leases	6,395,493	5,777,660
Cash and cash equivalents	(1,913,309)	(1,285,158)
Net debt *	4,482,184	4,492,502
Equity	10,123,552	9,744,200
Net debt-to-equity ratio*	0.44	0.46

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

4.3. Financial instruments

The financial instruments are recognized in the Company's Interim Financial Information and their fair values are the same as the carrying amounts, as follows:

Description	03/31/2024	12/31/2023
Assets		
Fair value through profit or loss		
Short-term investments	1,876,158	1,248,392
Derivative financial instruments	63,387	62,838
Restricted deposits	186,581	151,713
Amortized cost		
Cash and banks	37,151	36,766
Trade receivables, net	1,534,183	1,531,727
Contractual financial assets	738,830	708,227
Other receivables	141,139	79,894
Total	4,577,429	3,819,557
Liabilities		
Fair value through profit or loss		
Derivative financial instruments	63,551	62,287
Amortized cost		
Borrowings, financing, debentures and leases	6,395,493	5,777,660
Trade payables	332,492	354,897
Other payables	205,947	193,368
Total	6,997,483	6,388,212

The hierarchy level of fair value through profit or loss of the Company's assets is classified in level 2, which corresponds to financial investments, derivative instruments, and restricted deposits, according to CPC 48 'Financial Instruments'.

5. CASH AND CASH EQUIVALENTS

Broken down as follows:

Description	03/31/2024	12/31/2023
Demand deposits	3,575	3,780
Restricted deposits	33,576	32,986
	37,151	36,766
Short-term investments	1,876,158	1,248,392
Total cash and cash equivalents	1,913,309	1,285,158

Short-term investments approximate their fair values, are classified in level 2 of the fair value hierarchy, and are characterized by their short terms, high liquidity, and low risk of changes in value. They consist of a fixed income fund, invested in an exclusive Investment Fund (CNPJ 03.737.212/0001-44 – Caixa SANEPAR I Fixed Income Exclusive Investment Fund) whose portfolio consists mostly of federal government bonds and by Certificates of Deposit (CDB) from Caixa (CNPJ 00.360.305/0001-04), with an average yield of 99.31% of Interbank Certificates of Deposit rate (CDI) (100.06% in 2023). The increase in the balance of financial investments is due to the raising of the 14th issue of debentures in the amount of R\$600,000.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

6. TRADE RECEIVABLES

a) The aging list of trade receivables is as follows:

Description	03/31/2024	12/31//2023
Current receivables	400,948	384,665
Receivables in installments	492,359	534,953
Adjustment to present value	(64,466)	(64,136)
Billable accounts (unbilled consumption)	295,814	287,657
	<u>1,124,655</u>	<u>1,143,139</u>
Past-due trade receivables		
1 to 30 days	225,662	207,840
31 to 60 days	80,793	77,791
61 to 90 days	41,330	41,500
91 to 180 days	78,908	77,435
Over 180 days	524,924	496,348
Allowance for expected credit losses	(542,089)	(512,326)
	<u>409,528</u>	<u>388,588</u>
Total trade and other receivables, net	<u>1,534,183</u>	<u>1,531,727</u>
Current	1,298,407	1,260,202
Noncurrent	235,776	271,525

The table below shows the breakdown total trade receivables, net of expected credit losses:

Description	Accounts receivable	Allowance for losses	Adjustment to present value	03/31/2024	12/31//2023
Municipal governments	107,377	(53,213)	(60)	54,104	53,655
Individuals	2,009,703	(488,876)	(64,406)	1,456,421	1,462,488
Federal sector	1,986	-	-	1,986	2,184
State sector	21,672	-	-	21,672	13,400
Closing balance	<u>2,140,738</u>	<u>(542,089)</u>	<u>(64,466)</u>	<u>1,534,183</u>	<u>1,531,727</u>

b) The movements in the allowance for expected credit losses are as follows:

Description	03/31/2024	12/31//2023
Opening balance	(512,326)	(582,144)
Amounts recognized as (expenses)/reversal	(29,909)	69,698
Write-offs, net of recoveries	146	120
Closing balance	<u>(542,089)</u>	<u>(512,326)</u>

c) The table below shows the breakdown of the balance of the allowance for expected credit losses:

Description	03/31/2024	12/31//2023
Individual customers	(488,876)	(459,149)
Municipal governments	(53,213)	(53,177)
Total	<u>(542,089)</u>	<u>(512,326)</u>

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

d) The balances of short- and long-term trade receivables arising from installment payments have been discounted to present value. The movements in adjustment to present value were as follows:

Description	03/31/2024	12/31/2023
Opening balance	(64,136)	(32,060)
Adjustment to present value	(330)	(32,076)
Closing balance	(64,466)	(64,136)

7. RECOVERABLE TAXES AND CONTRIBUTIONS

Broken down as follows:

Description	03/31/2024	12/31/2023
Recoverable income tax	14,949	14,644
Total	14,949	14,644
Current	14,949	14,644

8. RESTRICTED DEPOSITS

Restricted deposits are broken down as follows:

Description	03/31/2024	12/31/2023
Fundação Nacional de Saúde – FUNASA	772	1,911
Reserves held at CAIXA (1)	103,264	90,059
Other arrangements (2)	82,545	59,743
Total	186,581	151,713
Current	83,317	61,654
Noncurrent	103,264	90,059

(1) Reserve accounts linked to financing agreements in amounts sufficient to comply with contractual clauses.

(2) Technical and financial cooperation agreement entered into with Itaipu Binacional for the development of the project 'Management of Water Resources and Water Security in the Western Region of Paraná'.

9. OTHER RECEIVABLES

Broken down as follows:

Description	03/31/2024	12/31/2023
Advances to employees	19,857	16,599
Refundable payments	1,865	382
Deposits pledged as collateral	1,908	1,932
Municipal Sanitation and Environmental Management Fund (1)	115,975	58,968
Prepaid expenses	71	111
Receivables and other claims	1,463	1,902
Total	141,139	79,894
Current	29,547	22,931
Noncurrent	111,592	56,963

(1) Advance transfer to the Municipal Sanitation and Environmental Management Funds, as provided in the program agreement.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

10. CONTRACTUAL FINANCIAL ASSETS

The movements is financial assets are as follows:

Description	12/31/2023	Additions	APV income	APV expenses	03/31/2024
Unamortized investment	1,923,366	61,144	-	-	1,984,510
Adjustment to present value	(1,215,139)	(38,522)	8,007	(26)	(1,245,680)
Total	708,227	(a) 22,622	8,007	(26)	738,830

(a) Amount transferred from property, plant and equipment and intangible assets, referring to the expectation of residual value receivable at the end of program contracts, net of the Adjustment to Present Value for the period (Note 12c).

The equivalent discount rate applied to calculate the Adjustment to Present Value was 4.17% (spread between the projected IPCA for the year and the WACC rate) and took into account the Program Contracts terms.

11. CONTRACTUAL ASSET

The movements were as follows:

Description	12/31/2023	Additions	Interest capitalization	Transfers to intangible assets	Construction requisitioning	03/31/2024
Projects and construction in progress:	2.667.515	369.195	9.308	(239.926)	-	2.806.092
Construction inventories	93.498	22.828	-	-	(17.879)	98.447
Total	2.761.013	392.023	9.308	(239.926)	(17.879)	2.904.539

In the first quarter of 2024, the Company recognized as projects and construction in progress the amount R\$392,023 (R\$386,099 in the first quarter of 2023), arising from: (i) expansion of the Water Supply System, mainly in the municipalities São José dos Pinhais, Londrina, Medianeira, Campo Mourão, and Telêmaco Borba; (ii) Sewage Collection and Treatment mainly in the municipalities Curitiba, Pato Branco, Araongas, Ibaiti, and Campo Mourão. Amounts referring to completed works for the expansion of the Water Supply and Sewage Collection and Treatment System were transferred to Intangible Assets, mainly in the municipalities Capitão Leônidas Marques, Cascavel, Ponta Grossa, Cornélio Procópio, and Curitiba.

In the first quarter of 2024, interest and other financial charges were capitalized on the funds and borrowings that financed the Company's projects and works, amounting to R\$9,308 (R\$13,585 in the first quarter of 2023). The average rate used to determine the amount of capitalized borrowing costs concerning total costs was 6.1%.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

12. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

a) Property, plant and equipment

Broken down as follows:

Per line item			03/31/2024	12/31/2023
Description	Cost	Accumulated depreciation	Net	
Goods for administrative use	394,201	(175,556)	218,645	218,171
Other property, plant and equipment	1,868	(1,301)	567	456
Right of use of leased assets	233,983	(91,620)	142,363	159,425
Total	630,052	(268,477)	361,575	378,052

Per nature				03/31/2024	12/31/2023
Description	Annual depreciation rate	Cost	Accumulated depreciation	Net	
Land	-	2,945	-	2,945	2,945
General construction	*1.84%	121,725	(26,582)	95,143	95,631
Improvements	*2%	3,630	(960)	2,670	2,593
Facilities	*5.83%	12,267	(4,942)	7,325	7,467
Equipment	*6.23%	103,029	(45,492)	57,537	59,456
Furniture and fixtures	*7.14%	52,649	(26,148)	26,501	27,277
IT equipment	*19.82%	46,183	(29,679)	16,504	12,174
Vehicles	*13.05%	28,643	(21,654)	6,989	7,414
Machinery, tractors and similar equipment	*19.35%	23,152	(20,592)	2,560	2,673
Tools	*6.67%	1,662	(808)	854	877
Goods to be added to capital assets	-	184	-	184	120
Right of use of leased assets	*29.14%	233,983	(91,620)	142,363	159,425
Total		630,052	(268,477)	361,575	378,052

* Weighted Average Rate

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

b) Intangible assets

Broken down as follows:

Per line item			03/31/2024	12/31/2023
Description	Cost	Accumulated amortization	Net	
Water systems	6,861,308	(2,238,616)	4,622,692	4,600,873
Sewage systems	7,306,479	(1,891,985)	5,414,494	5,346,070
Solid waste	5,989	(5,981)	8	-
Systems right of use and operation	125,114	(79,801)	45,313	45,781
Right of use of leased assets	200,154	(27,649)	172,505	173,643
IT systems in progress	62,934	-	62,934	-
Other intangible assets	288,092	(121,801)	166,291	177,300
Total	14,850,070	(4,365,833)	10,484,237	10,343,667

Per nature				03/31/2024	12/31/2023
Description	Annual amortization rate	Cost	Accumulated amortization	Net	
Land	-	334,616	-	334,616	328,767
Wells	*3.10%	192,920	(46,343)	146,577	142,778
Dams	*2.67%	153,146	(70,770)	82,376	82,872
General construction	*2.59%	3,635,562	(839,986)	2,795,576	2,777,110
Improvements	*2.67%	62,872	(8,485)	54,387	51,162
Pipelines	*2.64%	7,041,303	(1,998,267)	5,043,036	5,020,847
Building connections	*3.33%	1,056,962	(354,420)	702,542	695,900
Facilities	*5.83%	259,783	(120,976)	138,807	136,648
Water meters<0}	*10%	335,798	(142,630)	193,168	196,365
Bulk water meters	*10%	8,825	(5,791)	3,034	3,153
Equipment	*6.23%	1,036,792	(423,586)	613,206	598,448
Furniture and fixtures	*7.14%	7,950	(4,340)	3,610	3,554
IT equipment	*19.82%	94,820	(88,034)	6,786	7,183
Software	*20%	145,774	(81,252)	64,522	56,776
Vehicles	*13.05%	22,856	(17,446)	5,410	5,710
Machinery, tractors and similar equipment	*19.35%	28,873	(26,284)	2,589	2,846
Tools	*6.67%	372	(265)	107	112
Rights of use and transmission lines	*6.25%	4,796	(823)	3,973	4,047
Environmental protection and preservation	*20%	35,541	(28,685)	6,856	7,328
Municipality of Curitiba concession (1)	*1.5%	125,000	(79,687)	45,313	45,781
Municipality of Cianorte concession (2)	*5%	114	(114)	-	-
Goods to be added to capital assets	-	2,307	-	2,307	2,637
Right of use of leased assets	*36.27%	200,154	(27,649)	172,505	173,643
IT systems in progress	-	62,934	-	62,934	-
Total		14,850,070	(4,365,833)	10,484,237	10,343,667

* Weighted Average Rate

- (1) Right to grant the onerous concession agreement executed on December 6, 2001, which renewed in advance on June 5, 2018, with the execution of the program agreement in accordance with Law 11445, of January 5, 2007, and other relevant legal acts.
- (2) High of grant an onerous concession agreement with the Municipality of Cianorte, executed on March 7, 2002, to provide solid waste collection, treatment, and final disposal public utility services for a 20-year period. The continuity of the services was authorized on a tentative basis by Cianorte Municipal Decree 3, of January 12, 2023, for the period until April 30, 2025, or until the service provision in the municipality is regularized under the terms of the current legislation.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

Public-Private Partnership:

The Public-Private Partnership agreement assets linked (Center-Coastal Microregion) totaling R\$468,158 refer to the assignment by the Company of the structure related to contractual performance, for a period of 24 years and 5 months, the payment of which began in February 2024.

As at March 31, 2024, the carrying amount for each asset category linked to the Public-Private Partnership recognized in Intangible Assets is as follows:

Per line item				03/31/2024	12/31/2023
Description	Annual amortization rate	Cost	Accumulated amortization		Net
Land	-	6,757	-	6,757	-
General construction	*2.59%	112,348	(30,967)	81,381	-
Improvements	*2.67%	1,779	(343)	1,436	-
Pipelines	*2.64%	302,519	(81,921)	220,598	-
Building connections	*3.33%	24,244	(7,697)	16,547	-
Facilities	*5.83%	5,792	(2,950)	2,842	-
Equipment	*6.23%	12,715	(6,504)	6,211	-
IT equipment	*19.82%	1,852	(1,852)	-	-
Environmental protection and preservation	*20%	152	(4)	148	-
PPP assets		468,158	(132,238)	335,920	-

* Weighted Average Rate

No investments related to the Public-Private Partnership had been made by the end of the first quarter of 2024.

Leases:

The Company is a party to lease contracts with the following characteristics:

(i) asset lease contract valued at R\$199.3 million for the expansion of the sewage system in the municipalities Matinhos and Pontal do Paraná, for a 240-months period, the payment of which started in February 2017, with a material transfer of the risks and rewards incidental to the assets which will be owned by the Company at the end of the contract; and

(ii) vehicle and chattel and real estate lease contracts, in which the risks and rewards of using the assets remain with the lessor. These contracts do not exceed five years.

The obligations arising from these contracts are shown in Note 13.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

As at March 31, 2024, the carrying amount for each category of leased asset, recognized in property, plant and equipment and intangible assets is as follows:

Per line item				03/31/2024	12/31/2023
Description	Annual amortization rate	Cost	Accumulated amortization	Net	
General construction	1.67%	37,434	(4,234)	33,200	33,356
Pipelines	2.00%	147,315	(18,710)	128,605	129,343
Building connections	3.33%	8,227	(1,773)	6,454	6,522
Facilities	6.67%	309	(139)	170	175
Equipment	6.00%	6,013	(2,459)	3,554	3,648
Lease - Coastal		199,298	(27,315)	171,983	173,044
Vehicles	52.28%	112,191	(51,163)	61,028	71,185
General construction	21.10%	39,879	(9,520)	30,359	32,379
Equipment	68.91%	1,324	(925)	399	562
IT equipment	33.84%	81,445	(30,346)	51,099	55,898
Leases – right-of-use assets		234,839	(91,954)	142,885	160,024
Total		434,137	(119,269)	314,868	333,068
Property, plant and equipment		233,983	(91,620)	142,363	159,425
Intangible assets		200,154	(27,649)	172,505	173,643

The Company recognized in profit or loss R\$2,256 related to low value and short-term lease (less than twelve months) contracts.

The movements in assets resulting from lease contracts were as follows:

Assets	12/31/2023	Additions	Amortization	03/31/2024
Lease - Coastal	173,044	-	(1,061)	171,983
Vehicles	71,185	-	(10,157)	61,028
General construction	32,379	109	(2,129)	30,359
Equipment	562	10	(173)	399
IT equipment	55,898	40	(4,839)	51,099
Balance	333,068	159	(18,359)	314,868

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

c) Movements in property, plant and equipment and intangible assets in 2024:

Description	12/31/2023	Additions	Depreciation and amortization	Write-offs and losses	Transfer of construction works	Transfers	03/31/2024
Property, plant and equipment							
Land	2,945	-	-	-	-	-	2,945
General construction	95,631	75	(604)	-	-	41	95,143
Improvements	2,593	95	(18)	-	-	-	2,670
Facilities	7,467	-	(172)	-	30	-	7,325
Equipment	59,456	-	(1,919)	-	-	-	57,537
Furniture and fixtures	27,277	38	(814)	-	-	-	26,501
IT equipment	12,174	4,832	(502)	-	-	-	16,504
Vehicles	7,414	-	(425)	-	-	-	6,989
Machinery, tractors and similar equipment	2,673	-	(113)	-	-	-	2,560
Tools	877	1	(24)	-	-	-	854
Goods to be added to capital assets	120	64	-	-	-	-	184
Right of use of leased assets	159,425	159	(17,221)	-	-	-	142,363
Total property, plant and equipment	378,052	5,264	(21,812)	-	30	41	361,575
Intangible assets							
Land	328,767	1,685	-	-	4,164	-	334,616
Wells	142,778	-	(573)	-	4,377	(5)	146,577
Dams	82,872	-	(845)	-	452	(103)	82,376
General construction	2,777,110	2,042	(23,411)	-	52,167	(12,332)	2,795,576
Improvements	51,162	220	(423)	-	4,217	(789)	54,387
Pipelines	5,020,847	9,316	(43,539)	-	65,277	(8,865)	5,043,036
Building connections	695,900	123	(8,366)	(26)	15,480	(569)	702,542
Facilities	136,648	109	(3,736)	-	5,786	-	138,807
Water meters	196,365	2	(7,772)	(208)	4,781	-	193,168
Bulk water meters	3,153	-	(119)	-	-	-	3,034
Equipment	598,448	9,498	(13,956)	(893)	20,108	1	613,206
Furniture and fixtures	3,554	156	(100)	-	1	(1)	3,610
IT equipment	7,183	8	(417)	-	12	-	6,786
Software	56,776	13,212	(5,606)	-	140	-	64,522
Vehicles	5,710	-	(300)	-	-	-	5,410
Machinery, tractors and similar equipment	2,846	-	(257)	-	-	-	2,589
Tools	112	-	(5)	-	-	-	107
Rights of use and transmission lines	4,047	-	(74)	-	-	-	3,973
Environmental protection and preservation	7,328	-	(472)	-	-	-	6,856
Municipality of Curitiba concession	45,781	-	(468)	-	-	-	45,313
Goods to be added to capital assets	2,637	(330)	-	-	-	-	2,307
Right of use of leased assets	173,643	-	(1,138)	-	-	-	172,505
IT systems in progress	-	-	-	-	62,934	-	62,934
Total intangible assets	10,343,667	36,041	(111,577)	(1,127)	239,896	(22,663)	10,484,237
Grand total	10,721,719	41,305	(133,389)	(1,127)	(a) 239,826	(b) (22,622)	10,845,812

a) Amount transferred to Agreement Assets (Note 11);

b) Amount transferred from contractual financial assets, referring to the expectation of residual value receivable at the end of program contracts, net of the Adjustment to Present Value for the period (Note 10).

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

13. BORROWINGS, FINANCING, DEBENTURES AND LEASES

a) The breakdown of borrowings, financing, debentures and leases is as follows:

Description	Annual interest rate	Index	03/31/2024			12/31/2023		
			Current	Noncurrent	Total	Current	Noncurrent	Total
In reais:								
Banco do Brasil – PSI	3.00% tp 6.00%	-	48	-	48	190	-	190
2nd issue debentures – 1st series	TJLP + 1.92%	-	6,246	-	6,246	9,357	-	9,357
2nd issue debentures – 2nd series	9.19%	IPCA	25,721	-	25,721	24,663	-	24,663
2nd issue debentures – 3rd series	TJLP + 1.92%	-	8,327	-	8,327	12,475	-	12,475
9th issue debentures – 1st series	106.05% do DI	-	205,942	-	205,942	200,353	-	200,353
Banco Itaú – PSI	3.00% a 6.00%	-	976	-	976	1,423	26	1,449
12th issue debentures – 1st series	DI + 1.08%	-	6,069	297,930	303,999	17,088	297,648	314,736
9th issue debentures – 2nd series	107.25% do DI	-	5,191	150,831	156,022	915	150,826	151,741
11th issue debentures – 1st series	DI + 1.65%	-	65,000	64,309	129,309	4,302	129,241	133,543
4th issue debentures – 1st series	TJLP + 1.67%	-	24,582	56,725	81,307	24,571	62,725	87,296
4th issue debentures – 2nd series	7.44%	IPCA	17,303	39,991	57,294	16,960	43,368	60,328
10th issue debentures – Single series	4.66%	IPCA	-	447,582	447,582	4,373	438,727	443,100
13th issue debentures – Single series	DI + 1.90%	-	23,244	398,630	421,874	10,531	398,519	409,050
11th issue debentures – 2nd series	4.25%	IPCA	-	251,559	251,559	2,286	246,524	248,810
BNDES – PAC2	TJLP + 1.67% to 2.05%	-	67,375	166,744	234,119	67,346	183,161	250,507
Lease - Coastal	11.14%	IPC-FIPE	15,868	297,664	313,532	15,560	301,179	316,739
Right-of-use lease	11.73%	-	89,652	86,737	176,389	89,345	102,092	191,437
14th issue debentures – Single series	DI + 1.05%	-	12,377	596,102	608,479	-	-	-
11th issue debentures – 3rd series	4.49%	IPCA	-	194,986	194,986	2,005	190,985	192,990
12th issue debentures – 2nd series	5.89%	IPCA	3,339	331,037	334,376	8,074	325,159	333,233
7th issue debentures – 1st series*	5.20%	IPCA	2,897	36,292	39,189	2,795	36,955	39,750
7th issue debentures – 2nd series*	4.79%	IPCA	5,564	69,860	75,424	5,367	71,138	76,505
7th issue debentures – 3rd series	6.97%	IPCA	1,560	20,508	22,068	1,529	20,453	21,982
7th issue debentures – 4th series	6.57%	IPCA	2,874	37,880	40,754	2,817	37,780	40,597
BNDES – AVANÇAR	3.59% to 5.60%	IPCA	10,138	230,109	240,247	8,835	229,568	238,403
Caixa Econômica Federal	6.62% to 12.00%	TR	117,004	1,839,938	1,956,942	112,543	1,803,873	1,916,416
Total in reais			717,297	5,615,414	6,332,711	645,703	5,069,947	5,715,650
In foreign currency:								
Banco KfW	1.35%	EURO	25,848	36,934	62,782	25,414	36,596	62,010
Total in foreign currency			25,848	36,934	62,782	25,414	36,596	62,010
Closing balance			743,145	5,652,348	6,395,493	671,117	5,106,543	5,777,660
Borrowings and financing			221,389	2,273,725	2,495,114	215,751	2,253,224	2,468,975
Debentures			416,236	2,994,222	3,410,458	350,461	2,450,048	2,800,509
Leases			105,520	384,401	489,921	104,905	403,271	508,176

* IPCA as the variable portion of TLP

Foreign currency-denominated debt:

On December 11, 2017, the Company entered into a loan agreement with KfW Bank amounting to €50 million. The first disbursement was made in August 2019 (total disbursements up to the first quarter of 2024 amounted to €18,848,000). As at March 31, 2024, there were six swap transactions outstanding, with the notional amount of €11,705,000 to hedge against interest rate and foreign exchange fluctuations, without a speculative nature, which convert the financial charges thereon to 77.45% of CDI (weighted average), which represents annual interest of 9.57% for CDI of 12.35% (for the past twelve months).

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

Leases:

The obligations arising from Leases are allocated to financial charges and are used to reduce the corresponding liabilities, and reflect a periodic and constant interest rate on the remaining liability balance. The lease liabilities have the following characteristics:

(i) The asset lease contract for the expansion of the sewage system in the municipalities Matinhos and Pontal do Paraná (Lease - Coastal) provides for an annual inflation adjustment of the outstanding debt using the IPC-FIPE over the contract period. The discount rate applied in the initial recognition of this contract refers to the period in which the contractual stages were delivered and corresponds to the weighted average of 11.1%; and

(ii) The contract terms of the vehicle and chattel and real estate lease contracts (Lease – Right of Use) do not exceed five years. The incremental borrowing rate (weighted average) applied to these lease liabilities varies depending on the data when they were executed, which the initial accounting recognition time. As at January 1, 2019, the weighted average discount rate applied to contracts was 6.88%. As at March 31, 2024, the weighted average rate was 11.73%. The Company does not have variable rent payments under its leasing contracts, nor does it have a sale or leaseback transaction of assets.

Lease liabilities recognized by the Company are gross of taxes on revenue (PIS/COFINS), and have the following movements:

Liabilities	12/31/2023	Additions	Financial charges	Payments	03/31/2024
Lease - Coastal	316,739	-	8,365	(11,572)	313,532
Leases – right-of-use assets	191,437	159	3,084	(18,291)	176,389
Total	508,176	159	11,449	(29,863)	489,921
Current	104,905				105,520
Noncurrent	403,271				384,401

As at March 31, 2024, the present value of the minimum future financial obligations related to the Leases is as follows:

Description	Minimum future payments	Financial charges	03/31/2024	12/31/2023
			Present value of future payments	Present value of future payments
Lease - Coastal				
Less than one year	45,823	(29,955)	15,868	15,560
More than one year and less than five years	185,146	(115,013)	70,133	70,119
Over five years	330,503	(102,972)	227,531	231,060
Subtotal	561,472	(247,940)	313,532	316,739
Leases – right-of-use assets				
Less than one year	103,483	(13,831)	89,652	89,345
More than one year and less than five years	99,186	(12,449)	86,737	102,092
Subtotal	202,669	(26,280)	176,389	191,437
Total	764,141	(274,220)	489,921	508,176

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

The lease liabilities arising from right of use were measured at the incremental borrowing discount rate, added of projected inflation, and is broken down as follows:

Description	03/31/2024
Lease - Coastal	378,757
Vehicles	70,048
Chattels	58,537
Real estate	37,202
Total	544,544

The table below shows the future payment flows, considering the projected inflation until the maturity of the contracts, by type of lease, relative to the right-to-use assets and coastal lease commitments:

Description	2024	2025	2026	2027	2028	2029	2030 to 2036	Total
Lease - Coastal	35,438	48,743	50,479	52,240	54,038	55,887	399,443	696,268
Vehicles	32,421	38,385	8,079	-	-	-	-	78,885
Chattels	14,478	18,771	15,760	14,762	757	15	-	64,543
Real estate	5,459	8,412	9,896	11,652	13,726	3,798	-	52,943
Total	87,796	114,311	84,214	78,654	68,521	59,700	399,443	892,639

The table below shows the breakdown of the Company's borrowings, financing, debentures, and leases expressed in Brazilian reais, subject to variable and fixed interest rates:

Index	03/31/2024	12/31/2023
TR	1,956,942	1,916,416
TJLP	329,999	359,635
IPCA	1,729,200	1,720,361
DI	1,825,625	1,209,423
IPC-FIPE	313,532	316,739
EURO	62,782	62,010
No inflation adjustment	177,413	193,076
Total	6,395,493	5,777,660

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

b) The maturity schedule is as follows:

Description	2024	2025	2026	2027	2028	2029	2030	2031
2nd issue debentures	40,294	-	-	-	-	-	-	-
4th issue debentures	31,521	41,456	41,457	24,167	-	-	-	-
7th issue debentures	9,886	12,040	12,040	12,040	12,040	12,040	12,040	12,040
9th issue debentures	211,133	-	150,831	-	-	-	-	-
10th issue debentures	-	-	-	447,582	-	-	-	-
11th issue debentures	-	65,000	64,309	-	-	251,559	-	194,986
12th issue debentures (1)	9,408	-	148,965	148,965	-	-	-	-
13th issue debentures	23,244	-	-	-	398,630	-	-	-
14th issue debentures	12,377	-	-	-	-	-	596,102	-
Subtotal debentures	337,863	118,496	417,602	632,754	410,670	263,599	608,142	207,026
BNDES - PAC2	50,725	66,600	54,623	31,310	26,623	4,238	-	-
BNDES - AVANÇAR	7,101	14,429	14,272	14,340	14,340	14,340	14,340	14,340
Banco do Brasil - PSI	48	-	-	-	-	-	-	-
Banco Itaú - PSI	951	25	-	-	-	-	-	-
Caixa Econômica Federal	88,480	116,716	127,138	135,558	142,763	144,234	141,557	136,338
Banco KfW	25,848	25,472	11,462	-	-	-	-	-
Subtotal borrowings and financing	173,153	223,242	207,495	181,208	183,726	162,812	155,897	150,678
Lease - Coastal	13,515	14,722	16,274	18,009	19,951	22,124	24,558	27,288
Leases – right-of-use assets	73,817	54,976	26,364	16,867	4,285	80	-	-
Subtotal leases	87,332	69,698	42,638	34,876	24,236	22,204	24,558	27,288
Total	598,348	411,436	667,735	848,838	618,632	448,615	788,597	384,992
Description	2032	2033	2034	2035	2036	2037	2038 a 2046	Total
2nd issue debentures	-	-	-	-	-	-	-	40,294
4th issue debentures	-	-	-	-	-	-	-	138,601
7th issue debentures	12,040	12,040	12,040	12,040	12,040	12,040	11,029	177,435
9th issue debentures	-	-	-	-	-	-	-	361,964
10th issue debentures	-	-	-	-	-	-	-	447,582
11th issue debentures	-	-	-	-	-	-	-	575,854
12th issue debentures (1)	331,037	-	-	-	-	-	-	638,375
13th issue debentures	-	-	-	-	-	-	-	421,874
14th issue debentures	-	-	-	-	-	-	-	608,479
Subtotal debentures	343,077	12,040	12,040	12,040	12,040	12,040	11,029	3,410,458
BNDES - PAC2	-	-	-	-	-	-	-	234,119
BNDES - AVANÇAR	14,340	14,340	14,340	14,340	14,340	14,340	46,705	240,247
Banco do Brasil - PSI	-	-	-	-	-	-	-	48
Banco Itaú - PSI	-	-	-	-	-	-	-	976
Caixa Econômica Federal	101,876	101,815	95,971	100,175	104,530	97,697	322,094	1,956,942
Banco KfW	-	-	-	-	-	-	-	62,782
Subtotal borrowings and financing	116,216	116,155	110,311	114,515	118,870	112,037	368,799	2,495,114
Lease - Coastal	30,350	33,788	37,650	38,803	16,500	-	-	313,532
Leases – right-of-use assets	-	-	-	-	-	-	-	176,389
Subtotal leases	30,350	33,788	37,650	38,803	16,500	-	-	489,921
Total	489,643	161,983	160,001	165,358	147,410	124,077	379,828	6,395,493

(1) In February 2022, the Company raised R\$600,000 in the capital market as a supplement to its investment plan, divided into two series of R\$300,000 each, of which the first series is institutional, and the second series is tax incentivized. The first series matures in five (5) years, to be renegotiated after 30 months from the debentures' issue date, which took place on January 15, 2022. The second series matures in ten (10) years.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

c) The breakdown of borrowings, financing, debentures and leases is as follows:

Description	03/31/2024		03/31/2023	
	Current	Noncurrent	Current	Noncurrent
Opening balance	671,117	5,106,543	575,651	4,507,593
Disbursements	-	664,504	-	132,001
Interest and fees on borrowings	118,077	-	97,942	-
Inflation adjustments on financing	-	33,573	-	41,246
Transfers	148,702	(148,702)	80,140	(80,140)
Repayments	(207,158)	-	(190,595)	-
Cost of borrowings	257	(3,570)	601	1,157
Foreign exchange losses	542	-	(130)	-
Interest and inflation adjustments: Leases	11,449	-	10,591	-
Leases	159	-	2,762	-
Closing balance	743,145	5,652,348	576,962	4,601,857

d) The main events during the year were as follows:

In the first quarter of 2024, the Company raised and repaid third-party funds as follows:

index	Disbursements	Repayments
2nd issue debentures	-	(7,632)
4th issue debentures	-	(12,956)
7th issue debentures	-	(6,817)
10th issue debentures	-	(10,088)
11th issue debentures	-	(17,916)
12th issue debentures	-	(29,190)
14th issue debentures	600,000	-
BNDES - PAC2	-	(21,278)
BNDES - AVANÇAR2	-	(4,386)
Banco do Brasil - PSI	-	(144)
Banco Itaú - PSI	-	(491)
Caixa Econômica Federal	64,504	(66,397)
Subtotal	664,504	(177,295)
Leases (1)	159	(29,863)
Total	664,663	(207,158)

(1) Disbursements represent right of use (no impact on cash and cash equivalents).

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

e) Restrictive Contractual Clauses – Covenants (*information unaudited and not reviewed by the independent auditor*)

Covenants and restrictive clauses linked to the borrowings, financing and debentures are shown below:

(i) Covenants in BNDES agreements and the 2nd, 4th, and 7th issues of debentures

Ratio	Threshold	Range
EBITDA to Debt service	1.5 or higher	Less than 1.5 and 1.2 or higher
Net bank debt to EBITDA	3.0 or lower	3.8 or lower and higher than 3.0
Other onerous debts to EBITDA	1.0 or lower	1.3 or lower and higher than 1.0

(ii) Covenants of the agreements for the 9th, 10th, 11th, 12th, 13th and 14th issues of debentures

Ratio	Threshold
Adjusted EBITDA to net finance costs	1.5 or higher
Net bank debt to Adjusted EBITDA	3.0 or lower

(iii) Covenants of the agreements with Caixa Econômica Federal

Ratio	Threshold
Adjusted EBITDA to net finance costs	1.5 or higher
Net bank debt to Adjusted EBITDA	3.0 or lower
Other onerous debts to Adjusted EBITDA	1.0 or lower

(iv) Covenants of the agreement with KfW Bank

Ratio	Threshold
EBITDA to Debt service	1.5 or higher
Net bank debt to EBITDA	3.0 or lower
Other onerous debts to EBITDA	1.0 or lower
Indebtedness	60% or lower

For BNDES financings agreements, including the new agreement called “Avançar” and the 2nd, 4th and 7th issues of Debentures, the Company shall maintain throughout the term of the financing agreements the limit ratios, calculated on a quarterly basis and related to cumulative amounts for the past twelve (12) months.

In case one or more of the Company covenants should exhibit for a minimum of two (2) quarters, consecutive or otherwise, within twelve months, ratios within the range mentioned above, the monthly amount for the installment of the transferred rights granted in escrow in the terms of the clause ‘Fiduciary Assignment of Receivables’ for each agreement shall be automatically increased by twenty percent (20%).

For agreements in item (ii), of the 9th, 10th, 11th, 12th, 13th and 14th issues of simple, nonconvertible debentures, considering that it does not confer any special or general privilege to their holders, the Company shall maintain the ratios mentioned above throughout the period and until the final maturity.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

With regard to the agreements of item (iii) with Caixa Econômica Federal, related to the third stage of Regulatory Instruction 14, in accordance with Clause Sixteen of the aforementioned agreements, and Regulatory Instructions 22 and 29, pursuant to Clause Thirty-two of said agreements, the Company shall maintain throughout the term and until the final maturity the ratios stated above.

With regard to the KfW Bank agreement, pursuant to Paragraph 11.11 thereof, the borrower undertakes to comply at all times with the stipulated financial ratios above.

As at March 31, 2024, the Company is fully compliant with the restrictive clauses stipulated when issuing debentures, and financing from BNDES, Caixa Econômica Federal and KfW Bank.

14. TAXES AND CONTRIBUTIONS

Broken down as follows:

Description	03/31/2024	12/31/2023
Income tax payable	46,795	-
Social contribution payable	18,982	1,132
COFINS payable	38,335	37,551
PASEP payable	8,268	8,107
Withholding taxes and social contribution	10,754	53,297
Other taxes payable	66	-
Total taxes and contributions	123,200	100,087
Current	123,200	100,087

15. INCOME TAX AND SOCIAL CONTRIBUTION

a) Reconciliation statement of income tax and social contribution expenses recognized in profit or loss

Description	03/31/2024		03/31/2023	
	Income tax	Social contribution	Income tax	Social contribution
Profit before income tax and social contribution	566,249	566,249	477,062	477,062
Income tax and social contribution at statutory tax rates	(141,562)	(50,962)	(119,266)	(42,936)
Workers' Meal Program (PAT) (1)	5,625	-	5,783	-
Corporate Citizen Incentive (2)	134	-	185	-
Equity accounting	-	-	(104)	(38)
Other	(83)	(49)	(800)	(312)
Total expenses	(135,886)	(51,011)	(114,202)	(43,286)
Total income tax and social contribution	(186,897)		(157,488)	
Effective tax rate	33.0%		33.0%	

(1) Pursuant to Law 6321, of April 14, 1976;

(2) Pursuant to Decree 7052, of December 23, 2009, which regulates Law 11770, of September 9, 2008.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

b) Current and deferred income tax and social contribution

Broken down as follows in profit or loss for the period:

Description	03/31/2024	03/31/2023
Income tax	(140,441)	(144,333)
Social contribution	(52,536)	(54,019)
Realization of deferred income tax	4,555	30,131
Realization of the deferred social contribution	1,525	10,733
Total	(186,897)	(157,488)

The tax impacts related to the recognition of actuarial gains and losses in Equity are disclosed in the Statement of Comprehensive Income.

c) Deferred Income Tax and Social Contribution

The breakdown of the deferred income tax and social contribution tax bases of assets and liabilities realizable in the future is as follows:

Description	Estimate d realization period	03/31/2024				12/31/2023
		Tax base	Income tax	Social contribution	Total	Total
ASSETS						
Impairment of assets – Industrial water	46 years	7,595	1,899	684	2,583	2,606
APV on contractual financial assets	25 years	1,245,680	311,420	112,111	423,531	413,147
Impairment of assets – Solid waste	17 years	11,948	2,987	1,075	4,062	4,138
Healthcare plan and pension plan	15 years	1,117,042	279,260	100,534	379,794	375,539
Lease – Coastal (assets)	13 years	313,532	78,383	28,218	106,601	107,691
Impairment of assets	10 years	4,163	1,041	375	1,416	1,415
Civil, labor, tax and environmental provisions	5 years	826,889	206,722	74,420	281,142	291,851
Provision for contingent liabilities - acquisition to CS Bioer	5 years	-	-	-	-	78
Leases – right of use (assets)	5 years	176,389	44,097	15,875	59,972	65,088
APV of receivables	5 years	64,466	16,116	5,802	21,918	21,806
AFV – investments measured at fair value	5 years	296	74	27	101	82
Allow ance for expected credit losses	3 years	52,470	13,118	4,722	17,840	17,819
Allow ance for expected credit losses – CPC 48	3 years	16,501	4,125	1,485	5,610	5,168
Early Retirement Incentive (PAI)	2 years	170	43	15	58	101
Inventory net realizable value	2 years	268	67	24	91	88
Accrued profit sharing	1 year	144,028	36,007	12,962	48,969	39,103
Total			995,359	358,329	1,353,688	1,345,720
LIABILITIES						
Appreciation of acquired CS Bioenergia PP&E	50 years	4,459	1,115	401	1,516	1,535
APV on contractual financial assets	25 years	1,042,152	260,538	93,794	354,332	345,409
Revaluation reserve	24 years	74,439	18,610	6,699	25,309	25,842
Government grants	20 years	11,716	2,929	1,054	3,983	3,949
Deferred income tax on constructions and improvements	19 years	98,973	24,743	-	24,743	25,060
Lease – Coastal (liabilities)	13 years	171,983	42,996	15,479	58,475	58,835
Assigning a new cost to PP&E	11 years	6,333	1,583	570	2,153	2,166
Leases – right of use (liabilities)	5 years	142,885	35,721	12,860	48,581	54,408
Total			388,235	130,857	519,092	517,204
Total net			607,124	227,472	834,596	828,516

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

d) Estimated future realization of deferred income tax and social contribution

The breakdown of the estimated future realization of deferred tax assets and deferred tax liabilities as at March 31, 2024, is as follows:

Realization periods	Deferred tax assets			Deferred tax liabilities		
	Income tax	Social contribution	Total	Income tax	Social contribution	Total
2024	96,964	34,907	131,871	17,518	5,950	23,468
2025	98,148	35,333	133,481	23,357	7,934	31,291
2026	108,098	38,915	147,013	23,358	7,934	31,292
2027	90,855	32,708	123,563	23,358	7,934	31,292
2028	104,205	37,514	141,719	25,144	8,576	33,720
2029 to 2031	112,359	40,449	152,808	48,639	16,085	64,724
2032 to 2034	113,400	40,824	154,224	48,639	16,085	64,724
2035 to 2037	106,211	38,236	144,447	44,825	14,712	59,537
2038 to 2040	61,146	22,012	83,158	38,081	12,284	50,365
2041 to 2043	37,495	13,498	50,993	36,798	12,297	49,095
2044 to 2046	37,495	13,498	50,993	33,683	12,126	45,809
2047 to 2049	28,152	10,135	38,287	24,299	8,748	33,047
2050 to 2052	125	45	170	67	24	91
2053 to 2055	125	45	170	67	24	91
2056 to 2058	125	45	170	67	24	91
2059 to 2061	125	45	170	67	24	91
2062 to 2064	124	45	169	67	24	91
2065 to 2067	124	45	169	67	24	91
2068 to 2070	83	30	113	67	24	91
2071 to 2073	-	-	-	67	24	91
Totais	995,359	358,329	1,353,688	388,235	130,857	519,092

16. UNEARNED REVENUE

The Company entered into an assignment agreement for the exploration of financial services with Caixa Econômica Federal during a sixty-month period, effective beginning March 2022, totaling R\$17,800. The revenue corresponding to this agreement is recognized on a monthly basis, over the agreement term, on an accrual basis. The amount recognized in profit or loss for the first quarter of 2024 was R\$890 (R\$890 for the first quarter of 2023). The balance as at March 31, 2024, is R\$10,383 (R\$11,273 at December 31, 2023), of which R\$3,560 (R\$3,560 at December 31, 2023) is recognized in current liabilities and R\$6,823 (R\$7,713 at December 31, 2023) is recognized in noncurrent liabilities.

17. PROVISIONS, CONTINGENT LIABILITIES AND ESCROW DEPOSITS

a) Nature of the provisions for contingent liabilities

(i) Labor

Labor lawsuits refer primarily to claims filed by former Company employees, outsourced providers' employees (joint responsibility), and trade unions requesting salary differences and benefits. The main lawsuits involving the Company refer to: (i) job and salary plans; (ii) job reinstatement; (iii) wage equalization; and (iv) adding the meal ticket benefit to payroll.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

(ii) Civil

(ii) Civil lawsuits refer to requests for compensation from customers and suppliers, and third-party damages. The main lawsuits involving the Company refer to: (i) reimbursement of costs incurred for the replacement of materials; (ii) civil actions due to water shortages; and (iii) other proceedings claiming compensation for, but not limited to, the suspension of contracts, traffic accidents, property damages, and loss of profits.

(iii) Environmental

The Company is a party to several environmental lawsuits related to infraction notices issued by Municipal, State and Federal environmental agencies, motivated by different non-conformities, presented primarily in the sewage process, such as: (i) leaks and overflow of sewer collection networks; (ii) deficiencies in environmental licensing and permits for Wastewater Treatment Plants (WWTP); (iii) wastewater treatment plant discharges in disagreement with legal standards; and (iv) incorrect disposal of treatment plant waste (sludge).

Some infraction notices are being challenged both at the administrative level, with the involved agencies, and in courts.

(iv) Tax

Tax proceedings refer primarily to the collection of IPTU (urban property tax), municipal fees, and ISSQN (service tax) arising different interpretations of the law. The main IPTU proceedings to which the Company is a party involve the municipalities Curitiba and Londrina. The main ISSQN proceedings refer to challenges from the municipalities Maringá, Campina da Lagoa, and Pinhais.

b) Provisions

The Company recognizes provisions for civil, labor, tax and environmental lawsuits classified with a probable likelihood of loss, which showed the following movements:

Type	12/31/2023	Additions	Reversals	Payments	03/31/2024
Labor lawsuits (i)	545,608	36,001	(916)	(71,008)	509,685
Civil lawsuits (ii)	277,505	4,785	(296)	(462)	281,532
Environmental lawsuits (iii)	24,844	151	-	-	24,995
Tax lawsuits (iv)	10,656	21	-	-	10,677
Total	858,613	40,958	(1,212)	(71,470)	826,889

Main events in the period:

Reduction of labor provisions (Reversals and Payments) totaling R\$71,924, due to the archiving and definitive dismissal of lawsuits, an increase of R\$3,800 of labor provisions referring to a lawsuit filed by the Paraná State Engineers' Union (SENGE), claiming the payment of salary differences in the Jobs, Career and Compensation Plan, and R\$32,201 referring to the adjustment to the provision for labor lawsuits due to court decisions and new lawsuits recognized in the period.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

Recognition of a civil provision of R\$3,681 that refers to a lawsuit filed by condominiums in the coast of Paraná claiming undue collection of sewage charges.

c) Contingent liabilities

Depending on the nature of the lawsuits to which it is a party, and supported by the opinion of its legal counsel, the Company discloses its contingent liabilities with a possible likelihood of loss. No provisions were recognized for possible losses on these lawsuits, in accordance with CPC 25 'Provisions, Contingent Liabilities and Contingent Assets' issued by the Accounting Pronouncements Committee.

The contingent liabilities position with a possible likelihood of loss on labor, civil, environmental and tax lawsuits is as follows:

Type	Contingent liabilities	
	03/31/2024	12/31/2023
Labor lawsuits (i)	93,652	102,777
Civil lawsuits (ii)	1,267,573	1,296,227
Environmental lawsuits (iii)	425,586	233,062
Tax lawsuits (iv)	26,859	25,597
Total	1,813,670	1,657,663

Main events in the period:

In the first quarter of 2024 several environmental lawsuits had a prognosis review based on the opinion of its in-house legal counsel from "Remote" to "Possible" likelihood of loss amounting to R\$119,578.

d) Contingent assets

The Company is the plaintiff in declaratory action No. 1074228-74.2022.4.01.3400, in which the Regional Federal Court for the First Region recognized the lack of a legal tax relationship between Sanepar and the Federal Government because the Company benefits from tax immunity reciprocity provided for under Article 150, VI, "a", of the 1988 Federal Recognition, in which the success is restricted to the payment of the Corporate Income Tax (IRPJ) (unduly paid taxes) for the period May 1996-December 2022. The uncontroversial estimated value initially recognized by the Union was R\$3,628,754

The estimated amount may change and, therefore, the Company has already requested the issuance of request letter of a debt bond issue to be included in the Federal Government budget. It is safe to say that it is not possible to estimate a deadline for the settlement of the court-ordered debt bond. Finally, it should be noted that the request to issue the court-ordered debt bond (2024.3400.021.000080) was approved by the Regional Federal Court for the First Region.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

e) Escrow deposits

The Company made court deposits that will only be recovered only if the court awards a decision favorable to the Company.

Broken down as follows:

Type	Escrow deposits	
	03/31/2024	12/31/2023
Labor lawsuits (i)	381,058	416,285
Civil lawsuits (ii)	162,573	130,433
Environmental lawsuits	14,579	14,555
Tax lawsuits	25,465	25,596
Total	583,675	586,869

(i) In the first quarter of 2024, the Company made 27 new escrow deposits and adjusted the deposit for labor lawsuits filed by the Paraná State Engineers' Union (SENGE), claiming the payment of salary differences in the Jobs, Career and Compensation Plan, totaling R\$10,512;

(ii) In the first quarter of 2024, the Company made 294 new escrow deposits, totaling R\$32,140, referring primarily to material damages and undue collection of fees, of which R\$28,624 refer to the lawsuit filed by condominiums in the coast of Paraná.

18. PENSION PLAN AND HEALTHCARE PLAN

Sanepar sponsors Fundação Sanepar de Previdência e Assistência Social – FUSAN, a nonprofit legal entity that manages the Company's pension plan intended to supplement the official pension benefits of the Company's employees.

The pension plan managed by FUSAN has the following main features: defined contribution during the working phase and defined benefit with lifetime annuity for pensioners and beneficiaries of risk benefits (disability, disease, accident, and survivor's pensions). In the first quarter of 2024, the Sponsor transferred R\$9,636 (R\$9,159 in the first quarter of 2023) as contributions to FUSAN.

For purposes of complying with the standards established by National Pension Plan Authority (PREVIC), the technical reserves are determined by the actuary responsible for the pension plan.

The Company also sponsors Fundação Sanepar de Assistência Social, a nonprofit entity that manages the healthcare plan for active and retired Sanepar employees, called SaneSaúde.

SaneSaúde is a self-managed collective medical care and dental care plan, funded by prepayments and on average 62.0% of the contributions are made by the sponsor and 38.0% are made by the active and retired beneficiaries through monthly contributions set in the plan's charter, which are determined annually based on actuarial calculations, which take into account the age of the beneficiary, and the existence of limiting factors for use of the services offered.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

As a contribution to this Foundation, this quarter the Company transferred R\$25,447 (R\$22,207 in the first quarter of 2023).

Additionally, for the purposes of complying with the provisions of CPC 33 (R1) 'Employee Benefits', approved by CVM Resolution 110/22, the company Mirador Assessoria Atuarial Ltda. was hired for the year ended December 31, 2023, which issued detailed reports, supporting the information included on the said reporting date.

The table below shows the actuarial position of the liabilities related to the pension and healthcare plans as at March 31, 2024 and December 31, 2023:

Description	Pension plan	Healthcare plan	03/31/2024	12/31/2023
Current	26,230	48,239	74,469	73,635
Noncurrent	367,229	675,344	1,042,573	1,030,892
Total	393,459	723,583	1,117,042	1,104,527

The table below shows the projection of the expenses for 2024:

Description	Pension plan	Healthcare plan	2024
Current cost of service	6,767	2,263	9,030
Interest cost	133,330	68,811	202,141
Expected return on plan assets	(96,300)	-	(96,300)
Sponsor/participant contributions	(27,156)	(37,654)	(64,810)
Total	16,641	33,420	50,061

The amount R\$50,061 was actuarially estimated as the expected change of the plans for 2024, which is being recognized by the Company on a monthly basis, and in the first quarter of 2024 expensed R\$12,515 (R\$11,430 in the first quarter of 2023). At the end of 2024, a new actuarial review will be conducted to determine the necessary accounting adjustments to the plans. If there are atypical changes in the rules of pension and healthcare plans over the year, or even in its participant base, the Company may conduct interim actuarial reviews, which has not happened to date.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

19. RELATED PARTIES

a) Related-party balances and transactions

Transactions arising from transactions conducted in a regulated environment are billed according to the criteria and definitions established by the relevant regulators and other transactions are recognized according to market prices.

Related-party balances and transactions were as follows:

Description	Assets		Liabilities		Revenue		Cost/expense	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023	03/31/2024	03/31/2023	03/31/2024	03/31/2023
State of Paraná								
interest on capital	-	-	84,936	84,936	-	-	-	-
Municipalities								
Solid waste services	-	-	-	-	3,886	3,253	-	-
Accounts receivable	54,104	53,655	-	-	-	-	-	-
Municipal Sanitation and Environmental Management	-	-	18,982	14,736	-	-	34,591	26,675
Sanepar foundations								
Employer contributions	-	-	-	-	-	-	35,083	31,366
Celepar								
e-Protocol and other systems	-	-	35	28	-	-	48	61
Investment in Action	5	5	-	-	-	-	-	-
Interest receivable	12	12	-	-	-	-	-	-
Simepar								
Water security and other plans	-	-	259	-	-	-	1,365	769
Total	54,121	53,672	104,212	99,700	3,886	3,253	71,087	58,871

b) Compensation of key management personnel

The overall compensation of the key management personnel for 2024 approved at the 60th/2024 Annual Shareholders' Meeting held on April 29, 2024, is R\$17,752. The overall compensation for 2023 approved at the 59th/2023 Annual Shareholders' Meeting held on April 28, 2023 was R\$15,677.

The table below shows the payments made to key management personnel:

Description	03/31/2024	03/31/2023
Compensation	2,901	2,296
Charges and benefits	980	783
Payroll taxes	923	732
Healthcare plan (Sanesaúde)	27	22
Pension plan (Fusanprev)	28	29
Supplementary programs	2	-
Total	3,881	3,079

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

20. OTHER PAYABLES

Broken down as follows:

Description	03/31/2024	12/31/2023
Contracts and arrangements with third parties (1)	53,147	45,099
Arrangements with municipalities	25,101	25,995
Deposits and amounts to be refunded	18,917	18,043
IBAMA installment plan (PRD) (2)	370	368
IAT installments plan (3)	1,799	1,496
TCCM IBAMA (4)	87,631	87,631
Municipal Sanitation and Environmental Management Fun	18,982	14,736
Total	205,947	193,368
Current	119,974	107,517
Noncurrent	85,973	85,851

- (1) Amount referring to the technical and financial cooperation agreement entered into by the Company, Itaipu, and Fundação Parque Tecnológico Itaipu - PTI, to build sanitary infrastructure and monitoring of water resources and public health, aiming at promoting environmental, social, and economic improvements in the western region of Paraná;
- (2) Amount referring to installment payments of several environmental infraction notices issued by the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA);
- (3) Amount referring to the installment payments of several environmental infraction notices issued by Instituto Água e Terra – IAT;
- (4) Two (2) Commitment for the Conversion of Fines (TCCM), in the direct modality, which consolidated the debt amount of five (5) Environmental Infractions Notices (AIA), issued by the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA) in 2012, totaling R\$87,631, to be invested directly by the Company over one hundred and twenty (120) months in Environmental Lawsuits related to the implementation of an environmental project called 'Revamping of pit complexes for environmental improvement of the Iguaçu River and surrounding wet areas'.

21. EQUITY

a) Share capital

Fully paid-in share capital is represented by 1,511,205,519 shares, without par value, divided into 503,735,259 common shares and 1,007,470,260 preferred shares. In addition to the common shares and preferred shares, the Company started to trade Share Deposit Certificates ("Units"), where each "Unit" represents one (1) common share and four (4) preferred shares.

Preferred shares are not entitled to vote, but have assured: (i) the right to equally participate with common shares in the distribution of shares or any other securities or benefits, including in the event of mergers of capital reserves; (ii) priority treatment in the reimbursement of capital in case of the Company's liquidation; and (iii) the right to receive compensation at least 10% higher than the amount attributed to each common share.

The book value of each share as at March 31, 2024, already considering the provision for additional dividends proposed by Management, is R\$6.70 (R\$6.45 at December 31, 2023).

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

Subscribed and paid-in capital as at March 31, 2024, is R\$6,000,000, which net of share issue cost amounts to R\$5,996,137, held as follows:

Shareholders	Number of shares					
	Common	%	Preferred	%	Total	%
State of Paraná	302,653,775	60.1	3	-	302,653,778	20.0
Municipalities	-	-	5,561,963	0.6	5,561,963	0.4
Foreign investors	66,643,069	13.2	331,733,107	32.9	398,376,176	26.4
Other investors	134,438,415	26.7	670,175,187	66.5	804,613,602	53.2
Total	503,735,259	100.0	1,007,470,260	100.0	1,511,205,519	100.0

b) Earnings reserves

b.1) Legal reserve

Recognized in accordance with the Brazilian Corporate Law and the Company's Bylaws, based on 5% of the profit for year, less the amount allocated to recognize the tax incentives reserve, until it reach the 20% ceiling of paid-in capital. The legal reserve can only be used to increase capital or offset accumulated losses. Also in accordance with the Brazilian Corporate Law, Management respects the capital ceiling for recognizing an earnings reserves.

b.2) Tax incentives reserve

Recognized in accordance with article 195-A of the Brazilian Corporate Law as the portion of profit for the year arising from government investment grants and assistance.

b.3) Investment plan reserve

The investment plan reserve corresponds to the profit for the year remaining after recognizing the legal reserve, the tax incentives reserve, and the distribution of interest on capital and dividends. The limit for recognizing this reserve is the amount of the paid-in share capital. The funds allocated to the investment plan reserve will be invested in construction projects and the expansion of water supply and sewage collection and treatment systems, as established in the Company's investment plans.

c) Revaluation surplus

The revaluation surplus was realized in the first quarter of 2024 by transferring to retained earnings R\$1,034 (R\$1,061 in the first quarter of 2023), net of income tax and social contribution. This reserve is realized at the same ratio as of derecognition and depreciation of assets recorded in property, plant and equipment and intangible assets, subject matter of said reevaluation.

The movements in the realization of the Revaluation Surplus were as follows:

Description	03/31/2024	03/31/2023
Opening balance	50,164	54,426
Realization of the revaluation reserve	(1,567)	(1,608)
Realization of taxes on revaluation reserve	533	547
Closing balance	49,130	53,365

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

d) Valuation adjustments to equity

Recognized in accordance with Article 182 of the Brazilian Corporate Law, referring to the valuation adjustments to equity while they are not allocated to profit or loss for the year on an accrual basis, as contra entries to increases or decreases in amounts allocated to assets and liabilities, as a result of their valuation at fair value.

This quarter, R\$25 (R\$ 16 in the first quarter of 2023) was transferred to retained earnings, net of income tax and social contribution. This reserve is realized at the same ratio as of derecognition and depreciation of assets recorded in property, plant and equipment and intangible assets, to which new amounts were assigned.

The movements in the realization of the valuation adjustments to equity were as follows:

Description	03/31/2024	03/31/2023
Opening balance	4,205	4,322
Realization of the adjustments to deemed cost	(38)	(24)
Realization of Taxes on adjustments to deemed cost	13	8
Closing balance	4,180	4,306

e) Other comprehensive income

Pursuant to CPC 33 (R1) 'Employee Benefits', adjustments to the fair value of actuarial liabilities related to employee benefit plans (Note 18) arising from actuarial gains or losses are recognized directly in equity. Adjustments are also made for the realizations of the revaluation surplus and the adjustment to the deemed cost.

f) Shareholder payouts

The Company's Bylaws provide for the distribution of mandatory dividends of 25% of the adjusted profit in accordance with the Brazilian Corporate Law. Holders of preferred shares were assigned interest on capital (dividends) per share 10% higher than the interest on capital paid to holders of common shares.

The tax law allows companies to make, within certain limits, payments of interest on capital to shareholders and to treat said payments as deductible expenses for income tax and social contribution purposes. This distribution, applicable to mandatory dividends payable by the Company, is treated for accounting purposes as a deduction of equity, similar to dividends. Income tax is withheld on these amounts at the rate of 15%, paid by the Company when interest on capital is actually paid.

On April 29, 2024, the 60th Annual Shareholders' Meeting approved the payment of interest on capital and additional dividends, credited to shareholders in 2023, in the gross amount of R\$452,373, which is expected to be paid on June 27, 2024.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

g) Earnings per share

The amount paid to shareholders per share was as follows:

	2023	2022
Common shares	0.28064	0.26839
Preferred shares	0.30870	0.29522
Amount per one (1) unit	1.51544	1.44928

The table below shows the calculation of earnings per share (in thousands, except per share amounts):

Basic and diluted earnings per share	03/31/2024	03/31/2023
Numerator		
Profit for the period attributed to the Company's shareholders		
Common shares	118,547	99,867
Preferred actions	260,805	219,707
Denominator		
Weighted average number of common shares	503,735,259	503,735,259
Weighted average number of preferred shares	1,007,470,260	1,007,470,260
Basic and diluted earnings per share		
Per common share	0.23534	0.19825
Per preferred share	0.25887	0.21808

22. OPERATING REVENUE

The breakdown of costs, by nature, is the following:

Description	01/01/2024 to 03/31/2024	01/01/2023 to 03/31/2023
Revenue		
Revenue from water	1,095,748	1,003,090
Revenue from sewage	677,548	519,622
Revenue from services	33,981	24,138
Revenue from solid waste	3,886	3,253
Services provided to municipalities	6,381	5,709
Donations made by customers	10,519	9,346
Other income	1,539	1,958
Total operating revenues	1,829,602	1,567,116
Deductions from operating revenue		
Tax on revenue (COFINS)	(108,252)	(93,104)
Tax on revenue (PASEP)	(23,338)	(20,049)
Total deductions	(131,590)	(113,153)
Total operating revenues, net	1,698,012	1,453,963

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

The Company disclosed the 'Net operating revenue' note in accordance with CPC 47 'Revenue from Contracts with Customers', as outlined in paragraph 112A thereof.

The Company earned revenue and incurred costs on construction contracts linked to the concessions totaling R\$21,144 for the first quarter of 2024 (R\$19,561 for the first quarter of 2023), i.e., at a zero margin. Revenue is disclosed net of construction costs.

23. COST OF SERVICES

The breakdown of costs, by nature, is as follows:

Description	01/01/2024 to 03/31/2024			01/01/2023 to 03/31/2023		
	Water	Sewage	Total	Water	Sewage	Total
Personnel	(101,825)	(48,193)	(150,018)	(81,918)	(41,256)	(123,174)
Supplies	(37,096)	(26,566)	(63,662)	(39,210)	(26,634)	(65,844)
Electric power	(123,565)	(19,364)	(142,929)	(102,089)	(15,114)	(117,203)
Sew age operation services – PPP	-	(5,951)	(5,951)	-	-	-
Outside services	(85,216)	(62,575)	(147,791)	(64,794)	(53,615)	(118,409)
Depreciation and amortization	(52,911)	(51,864)	(104,775)	(46,976)	(44,851)	(91,827)
Compensation for damages to third parties	(555)	(142)	(697)	(1,229)	(464)	(1,693)
Municipal Sanitation and Envir. Mgt. Fund	(18,733)	(15,858)	(34,591)	(14,923)	(11,752)	(26,675)
Other costs	(28,713)	(6,703)	(35,416)	(33,370)	(10,414)	(43,784)
Total	(448,614)	(237,216)	(685,830)	(384,509)	(204,100)	(588,609)

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

24. SELLING, ADMINISTRATIVE AND OTHER EXPENSES

The breakdown of these expenses, by nature, is as follows:

Description	01/01/2024 to 03/31/2024	01/01/2023 to 03/31/2023
Selling expenses		
Personnel	(35,970)	(33,879)
Supplies	(2,241)	(1,501)
Outside services	(46,314)	(30,440)
Depreciation and amortization	(2,883)	(2,221)
Gain (losses) on realization of receivables	(29,909)	45,427
Compensation for damages to third parties	(121)	(1,165)
Sanepar Rural Program	(1,048)	(1,815)
Other expenses	(323)	(371)
Total selling Expenses	(118,809)	(25,965)
Administrative expenses		
Personnel	(197,465)	(160,786)
Supplies	(10,458)	(13,054)
Outside services	(37,780)	(33,320)
Depreciation and amortization	(25,731)	(22,236)
Regulatory fee	(9,160)	(8,751)
Travel expenses	(1,154)	(1,139)
Legal and court costs	(1,083)	(3,548)
Social and environmental programs	(6,581)	(3,828)
Other expenses	(9,699)	(5,212)
Transfers for cost of sales and selling expenses (1)	29,195	37,791
Capitalized expenses (2)	28,590	27,482
Total administrative expenses	(241,326)	(186,601)
Other (expenses) operating income		
Expenses		
Possible losses	(220)	-
Environmental fines	(4)	(3,921)
Asset derecognitions	(951)	(1,391)
Adjustment to fair value - investments	(55)	(136)
Totals other operating (expenses) income	(1,230)	(5,448)

(1) These amounts are first recognized as administrative expenses and later transferred to cost of sales and selling expenses.

(2) These amounts refer to capitalized administrative expenses, as they relate to projects and works in progress, allocated directly by the Company's management.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

25. PROFIT SHARING PROGRAM

The Company accrued R\$29,021 (R\$24,447 for the first quarter of 2023), related to profit sharing, based on goals and performance targets established for 2024, which is recognized in line item 'Payroll and related taxes', in current liabilities.

26. FINANCE INCOME (COSTS)

Description	01/01/2024 to 03/31/2024	01/01/2023 to 03/31/2023
Finance income		
Short-term investments	48,902	42,702
Inflation adjustment gains	22,881	29,653
Exchange gains	-	130
Gain from financial derivative instruments	-	12
Other finance income/reversal	10,891	(4,139)
Total finance income	82,674	68,358
Finance costs		
Interest and fees on financing, borrowings, debentures and leases (1)	(122,392)	(98,880)
Inflation adjustment losses	(32,993)	(38,991)
Exchange losses	(542)	-
Loss from financial derivative instruments	(716)	(586)
Other finance costs	(559)	(445)
Total finance costs	(157,202)	(138,902)
Finance income (costs)	(74,528)	(70,544)

(1) Increase in the interest calculation base due to the raising of third-party funds, primarily related to the 13th and 14th issues of debentures.

27. SEGMENT REPORTING

The Company has two identifiable business segments, which are water treatment and distribution and sanitary sewage collection and treatment. The solid waste collection and treatment process was considered in the sewage segment. Operating profit by segment is represented by revenue, less direct costs, and operating expenses, directly and indirectly allocable to these segments. Identifiable assets and liabilities by segment are disclosed separately. Corporate assets and liabilities were not directly attributed to either business segment.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reals, except when indicated otherwise)

The Company evaluates the business segment performance based on information generated by the accounting records, and miscellaneous expenses are allocated by means of apportionment, as shown in following table:

Description	01/01/2024 to 03/31/2024			01/01/2023 to 03/31/2023		
	Water	Sewage	Total	Water	Sewage	Total
Direct operating revenue	1,121,549	689,614	1,811,163	966,394	583,709	1,550,103
Other operating income	10,293	8,146	18,439	9,555	7,458	17,013
Total gross operating revenue	1,131,842	697,760	1,829,602	975,949	591,167	1,567,116
Revenue deductions (PASEP and COFINS)	(73,459)	(58,131)	(131,590)	(63,556)	(49,597)	(113,153)
Net operating revenue	1,058,383	639,629	1,698,012	912,393	541,570	1,453,963
Cost	(448,614)	(237,216)	(685,830)	(384,509)	(204,100)	(588,609)
Gross profit	609,769	402,413	1,012,182	527,884	337,470	865,354
Selling expenses	(66,323)	(52,486)	(118,809)	(14,582)	(11,383)	(25,965)
Administrative expenses	(134,717)	(106,609)	(241,326)	(104,796)	(81,805)	(186,601)
Other operating income (expenses)	(687)	(543)	(1,230)	(3,060)	(2,388)	(5,448)
Share of profits from equity accounted investments	-	-	-	-	(417)	(417)
Finance income (costs)	(32,440)	(42,088)	(74,528)	(33,048)	(37,496)	(70,544)
Profit sharing program	(16,201)	(12,820)	(29,021)	(13,730)	(10,717)	(24,447)
Provisions	17,555	13,941	31,496	(35,586)	(27,854)	(63,440)
Pension plan and healthcare plan	(6,986)	(5,529)	(12,515)	(6,419)	(5,011)	(11,430)
Profit before taxes and contributions	369,970	196,279	566,249	316,663	160,399	477,062
Income tax and social contribution	(122,113)	(64,784)	(186,897)	(104,537)	(52,951)	(157,488)
Profit for the period	247,857	131,495	379,352	212,126	107,448	319,574
Operating margin – not audited/reviewed	35.0%	30.7%	33.3%	34.7%	29.6%	32.8%
Net margin – not audited/reviewed	23.4%	20.6%	22.3%	23.2%	19.8%	22.0%
Investments in PP&E/intangible assets in the period (1)	177,367	247,231	424,598	162,446	240,211	402,657
Equity interest – CS Bioenergia	-	-	-	-	600	600
Indebtedness – borrowings, financing, debentures and leases	2,932,162	3,463,331	6,395,493	2,339,849	2,838,970	5,178,819
Contract assets, PP&E and intangible assets, net	6,077,823	7,672,528	13,750,351	5,527,104	6,806,694	12,333,798
Depreciation and amortization for the period	(68,885)	(64,504)	(133,389)	(60,715)	(55,569)	(116,284)
Trade and other receivables (current and noncurrent) (2)	1,557,439	583,299	2,140,738	1,363,063	549,369	1,912,432
Total assets	8,763,959	11,063,454	19,827,413	7,684,020	9,462,961	17,146,981
Total liabilities (current and noncurrent)	4,448,960	5,254,901	9,703,861	3,632,799	4,407,721	8,040,520
Number of calls – not audited/reviewed (3)	3,455,943	2,528,768	-	3,425,250	2,460,701	-
Volume, thousands of m ³ billed – not audited/reviewed (4)	148,279	117,342	-	137,428	107,278	-

(1) The amounts invested in administrative assets were allocated proportionally to the investments of each segment.

(2) Presented at their gross amount.

(3) The users included in the sewage segment are virtually also all included in the water segment.

(4) The invoiced volumes of the sewage segment are derived from the invoiced volumes of the water utility segment.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

28. INSURANCE

The Company has an insurance contract with MAPFRE Seguros Gerais S/A covering its main assets located in several locations throughout the State of Paraná, amounting to R\$2,093,642, effective from March 14, 2024 to March 14, 2025, contemplating basic coverage for fire, wind, and electrical damages to the equipment.

Assets	Insured amount
Buildings	1,168,976
Machinery, equipment and vehicles	852,407
Inventories	72,259
Total	2,093,642

Additionally, the Company has Judicial Guarantee Insurance policies to guarantee amounts that would be deposited and/or replace amounts already deposited and/or assets pledged in labor, civil, tax, and environmental lawsuits. Up to March 31, 2024, the Company offered guarantees through the Surety Bond in 394 lawsuits totaling R\$396,584 with Pottencial Seguradora S/A, maturing on June 15, 2025.

The Company also entered into/renewed the contract with Starr Internacional Brasil Seguradora S/A for general liability insurance coverage of Sanepar Directors, Officers, and Managers (D&O insurance) with local and international coverage, with a guarantee ceiling of R\$20,000, with a 365-day contract term ending September 7, 2024.

29. EVENTS AFTER THE REPORTING PERIOD

- On April 9, 2024, the Paraná Regulatory Agency (AGEPAR), in Ordinary Meeting No. 09/2024, approved the tariff readjustment index of 2.9577% and the average balancing tariff of 6.6290/m³, pursuant to the 2024 Annual Tariff Readjustment Index (IRT 2024). On April 12, 2024, Approving Resolution 19/2024 was published on the State of Paraná Official Gazette, setting the start of the new tariff on May 17, 2024.
- On April 3, 2024, the State of Paraná Public Prosecutor's Office filed with the Fiscal Court of Piraquara a Public Civil Action against the municipality of Piraquara and Companhia de Saneamento do Paraná – SANEPAR, case No. 0002596-91.2024.8.16.0034, where it claims, in a detailed summary, the protection of the environment through the financial compensation provided for in Article 26, 1, 1, of the Paraná State Constitution based on the rationale of Proposed Constitutional Amendment No. 32/2010.

On April 10, 2024, an injunction was granted to maintain the monthly payment that is already made to the municipality of Piraquara (PR), according to the agreement entered into by the parties in 2012, and for the Company to pay the difference in the amounts to be due during the lawsuit within 30 days, considering the agreed and claimed calculation basis.

The Company was notified of the injunction and summoned to file defense arguments on April 22, 2024. Therefore, the 15-business-day court deadline to respond began on April 23, 2024 and will end on May 14, 2024.

Companhia de Saneamento do Paraná – SANEPAR

NOTES TO THE INTERIM FINANCIAL INFORMATION

Base date March 31, 2024

(In thousands of Brazilian Reais, except when indicated otherwise)

The Company is in the process of gathering information with the relevant technical department to support both the appeal against the injunction and the response to the court, so that at this time there is no way to advance the defense arguments that will be used.

- On April 11, 2024, the Company appointed and swore in Mr. Cassio Santana da Silva as a member and Chairman of the Board of Directors, with a term of office until the Company's General Meeting on April 29, 2024.

On April 29, 2024, Mr. Cassio Santana da Silva presented a letter of resignation, and Mr. Demetrius Nichele Macei was elected at the 60th meeting ("AGO"), appointed by the controlling shareholder to replace Mr. Cassio Santana da Silva, with possession conditional on compliance legal and statutory requirements, with the term ending on 04/29/2026.

- On May 6, 2024, the Company informed its shareholders, investors and the market in general that, according to the news published on 05/03/2024 on the website of the State News Agency of the State of Paraná, the governor of the State of Paraná, the Company's controlling entity, announced that the current Chief Executive Officer of Sanepar, Claudio Stabile, will leave his position at the Company, which will be held by Wilson Bley Lipski. The change is expected to take place between May and June of this year.

30. EXPLANATION ADDED TO THE ENGLISH VERSION

The accompanying financial statements were translated into English from the original Portuguese version prepared for local purposes. Certain accounting practices applied by the Company that conform to those accounting practices adopted in Brazil may not conform to the generally accepted accounting principles in the countries where these financial statements may be used.



(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail. See Note 30 to the financial statements.)

Opinions and Declarations/ Special Review Report - Unqualified

Independent auditor's report on review of interim financial information

To the Shareholders, Board of Directors and Management of
Companhia de Saneamento do Paraná - Sanepar
Curitiba — PR

Introduction

We have reviewed the accompanying interim financial information of Companhia de Saneamento do Paraná - Sanepar (the Company), comprised in the Quarterly Information Form for the quarter ended March 31, 2024, comprising the balance sheet as of March 31, 2024 and the respective statements of income, of comprehensive income, of changes in shareholders' equity and of cash flows for the period of three months then ended, including the explanatory notes,

Management is responsible for the preparation of the interim financial information in accordance with NBC TG 21 — Interim Financial Reporting and with the international standard IAS 34 — Interim Financial Reporting as issued by the International Accounting Standards Board (IASB), such as for the presentation of these information in accordance with the standards issued by the Brazilian Securities and Exchange Commission, applicable to the preparation of interim financial information. Our responsibility is to express a conclusion on this interim financial information based on our review.

Review scope

We conducted our review in accordance with the Brazilian and International standards on reviews of interim information (NBC TR 2410 — Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 — Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively), The review of interim information consists of making inquiries, primarily of persons responsible for the 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 standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information included in the quarterly information form referred to above has not been prepared, in all material respects, in accordance with NBC TG 21 and IAS 34 applicable to the preparation of interim financial information and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission.



Other matters

Statement of value added

The quarterly information referred to above includes the statement of value added for the period of three months ended March 31, 2024, prepared under the responsibility of the Company's management and presented as supplementary information for the purposes of IAS 34. This statement was submitted to the same review procedures in conjunction with the review of the Company's interim financial information to conclude it is reconciled to the interim financial information and to the accounting records, as applicable, and whether the structure and content are in accordance with the criteria established in the NBC TG 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that the accompanying statement of value added were not prepared, in all material respects, in accordance to the criteria defined in that standard and consistently in relation to the interim financial information taken as a whole.

Audit and review of the corresponding amounts of the fiscal year and comparatives periods

The audit of the financial statements of the Company as of December 31, 2023 was conducted under the responsibility of another independent auditor, which issued an audit report without qualification on February 08, 2024. The review of the interim financial information for the period of three months ended March 31 2023 was conducted under the responsibility of another independent auditor, which issued a review report on that quarterly information, without qualification, on May 11, 2023.

Curitiba, May 09, 2024

Grant Thornton Auditores Independentes Ltda.
CRC PR-008.839/F-9

A handwritten signature in blue ink, appearing to read 'Ricardo Engel', with a vertical line extending upwards from the top of the signature.

Ricardo Engel
Accountant CRC 1 PR-052.941/O-5

STATEMENT

By this instrument, the Executive Board of Companhia de Saneamento do Paraná - Sanepar, a state-owned public company, with its headquarters at Rua Engenheiros Rebouças nº 1,376, Curitiba - PR, registered at CNPJ under nº 76.484.013/0001- 45, for the purposes of CVM Resolution nº 80/2022, declares that it has reviewed, discussed and agreed with Sanepar's interim financial statements for the period ended March 31, 2024.

Curitiba, April 29, 2024.

CLAUDIO STABILE
Chief Executive Officer

ABEL DEMETRIO
Chief Financial and Investor
Relations Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

ELERIAN DO ROCIO ZANETTI
Chief Commercial Officer

MARCUS VENÍCIO CAVASSIN
Chief Legal Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief Administrative Officer

JULIO CESAR GONCHOROSKY
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer

STATEMENT

Through this instrument, the Executive Board of Companhia de Saneamento do Paraná - Sanepar, mixed capital state administration corporation, publicly traded, with headquarters at Rua Engenheiros Rebouças nº 1,376, Curitiba - PR, registered at CNPJ under nº 76.484.013/0001- 45, for the purposes of CVM Resolution nº 80/2022, has reviewed, discussed and agree with the opinions stated in the audit report issued by Grant Thornton Auditores Independentes Ltda. with respect to the Sanepar interim financial statements for the period ended on March 31, 2024.

Curitiba, May 09, 2024.

CLAUDIO STABILE
Chief Executive Officer

ABEL DEMETRIO
Chief Financial and Investor
Relations Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

ELERIAN DO ROCIO ZANETTI
Chief Commercial Officer

MARCUS VENÍCIO CAVASSIN
Chief Legal Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief Administrative Officer

JULIO CESAR GONCHOROSKY
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer