ITR – QUARTERLY INFORMATION

2Q26

08/13/2026

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Index

Company Information / Capital Structure

Number of shares (Unit)	Current Quarter 06/30/2026
Fully paid-in share capital	
Common	503,735,259
Preferred	1,007,470,260
Total	**1,511,205,519**
En Treasury	
Common	0
Preferred	0
Total	0

Individual financial information - Statement of financial position - Assets
(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current quarter 06/30/2026	Prior year 12/31/2025
1	Total assets	26,532,561	26,465,924
1.01	Current assets	6,324,050	7,222,564
1.01.01	Cash and cash equivalents	4,662,453	5,608,131
1.01.01.01	Cash and banks	60,358	18,703
1.01.01.02	Short-term investments	4,602,095	5,589,428
1.01.03	Accounts receivable	1,187,333	1,175,286
1.01.03.01	Trade receivables	1,187,333	1,175,286
1.01.04	Inventories	81,532	97,003
1.01.06	Recoverable taxes	231,668	191,378
1.01.06.01	Withholdings	231,668	191,378
1.01.08	Other current assets	161,064	150,766
1.01.08.03	Other	161,064	150,766
1.01.08.03.01	Restricted deposits	100,123	108,258
1.01.08.03.02	Derivative financial instruments	0	14,029
1.01.08.03.03	Other receivables	60,941	28,479
1.02	Noncurrent assets	20,208,511	19,243,360
1.02.01	Long-term receivables	6,830,244	6,185,739
1.02.01.04	Accounts receivable	90,819	108,052
1.02.01.04.01	Trade receivables	90,819	108,052
1.02.01.07	Deferred taxes	860,532	940,662
1.02.01.07.01	Deferred income tax and social contribution	860,532	940,662
1.02.01.10	Other noncurrent assets	5,878,893	5,137,025
1.02.01.10.03	Restricted deposits	182,403	151,467
1.02.01.10.06	Escrow deposits	399,417	384,357
1.02.01.10.07	Contractual financial assets	928,822	797,305
1.02.01.10.08	Contractual asset	4,143,001	3,685,796
1.02.01.10.09	Other Credits	225,250	118,100
1.02.02	Investments	2,020	2,049
1.02.02.01	Equity interests	2,020	2,049
1.02.02.01.04	Other investments	2,020	2,049
1.02.03	Property, plant and equipment	432,397	453,245
1.02.03.01	PP&E in use	257,762	245,830
1.02.03.02	Right of use of leased assets	174,635	207,415
1.02.04	Intangible assets	12,943,850	12,602,327
1.02.04.01	Intangible assets	12,943,850	12,602,327
1.02.04.01.01	Concession agreement	12,780,135	12,436,906
1.02.04.01.02	Right of use of leased assets	163,715	165,421

Individual financial information - Statement of financial position - Liabilities and Equity (Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current quarter 06/30/2026	Prior year 12/31/2025
2	Total Liabilities	26,532,561	26,465,924
2.01	Current liabilities	3,406,078	6,024,748
2.01.01	Social and Labor Obligations	37,212	277,212
2.01.01.02	Labor Obligations	37,212	277,212
2.01.02	Suppliers	368,487	504,986
2.01.02.01	National Suppliers	368,487	504,986
2.01.03	Tax Obligations	98,319	101,893
2.01.03.01	Federal Tax Obligations	94,940	98,750
2.01.03.01.01	Income Tax and Social Contribution Payable	4,676	1,161
2.01.03.01.02	Other Federal Taxes	90,264	97,589
2.01.03.03	Municipal Tax Obligations	3,379	3,143
2.01.04	Loans and Financing	1,247,013	997,329
2.01.04.01	Loans and Financing	313,637	334,511
2.01.04.01.01	In National Currency	299,634	303,776
2.01.04.01.02	In Foreign Currency	14,003	30,735
2.01.04.02	Debentures	794,488	524,640
2.01.04.03	Lease Financing	138,888	138,178
2.01.04.03.01	Rentals	137,667	138,178
2.01.04.03.02	Public-Private Partnership (PPP)	1,221	0
2.01.05	Other Obligations	1,384,365	3,945,418
2.01.05.02	Other	1,384,365	3,945,418
2.01.05.02.01	Dividends and Interest on Equity Payable	1,737	434,512
2.01.05.02.05	Bonds and Contractual Retentions	3,196	2,824
2.01.05.02.07	Revenues to Be Appropriated	2,373	3,560
2.01.05.02.08	Derivative financial instruments	5,773	0
2.01.05.02.09	Regulatory Liability	1,128,650	3,305,438
2.01.05.02.10	Other Accounts Payable	242,636	199,084
2.01.06	Provisions	270,682	197,910
2.01.06.02	Other Provisions	270,682	197,910
2.01.06.02.04	Provisions for Retirement Plan and Medical Care	78,170	76,366
2.01.06.02.05	Labor Provisions	192,512	121,544
2.02	Noncurrent Liabilities	11,022,608	8,093,395
2.02.01	Loans and Financing	6,003,015	6,395,335
2.02.01.01	Loans and Financing	3,559,344	3,308,504
2.02.01.01.01	In National Currency	3,390,855	3,124,090
2.02.01.01.02	In Foreign Currency	168,489	184,414
2.02.01.02	Debentures	2,056,877	2,662,695
2.02.01.03	Lease Financing	386,794	424,136
2.02.02	Other Obligations	3,346,954	77,374
2.02.02.02	Other	3,346,954	77,374
2.02.02.02.04	Contractors and Suppliers	11,193	11,521
2.02.02.02.09	Deferred Revenue	0	593
2.02.02.02.10	Regulatory Liability	3,279,307	0
2.02.02.02.11	Other Accounts Payable	56,454	65,260

Individual financial information - Statement of financial position - Liabilities and Equity
(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current quarter 06/30/2026	Prior year 12/31/2025
2.02.04	Provisions	1,672,639	1,620,686
2.02.04.02	Other Provisions	1,672,639	1,620,686
2.02.04.02.04	Provisions for Retirement Plan and Medical Care	1,094,386	1,069,126
2.02.04.02.05	Provisions	578,253	551,560
2.03	Equity	12,103,875	12,347,781
2.03.01	Paid-in Share Capital	5,996,137	5,996,137
2.03.01.01	Paid-in Share Capital	5,996,137	5,996,137
2.03.03	Revaluation Reserves	40,470	42,265
2.03.03.01	Own Assets	40,470	42,265
2.03.04	Profit Reserves	5,997,130	6,088,560
2.03.04.01	Legal Reserve	256,396	256,396
2.03.04.07	Tax Incentive Reserve	11,959	11,959
2.03.04.08	Proposed Additional Dividend	0	91,430
2.03.04.10	Investment Plan	5,728,775	5,728,775
2.03.05	Accumulated Profit/Loss	-150,589	0
2.03.06	Equity Valuation Adjustments	3,718	3,810
2.03.08	Other Comprehensive Results	217,009	217,009

Individual financial information - Statements of Profit or Loss
(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current Quarter June 30, 2026	Accumulated from the current year 01/01/2026 to 06/30/2026	Prior Quarter June 30, 2025	Accumulated from the prior year 01/01/2026 to 06/30/2026
3.01	Revenue from the Sale of Goods and/or Services	1,901,160	3,847,514	1,705,371	3,510,604
3.02	Cost of Goods and/or Services Sold	-829,668	-1,619,129	-723,355	-1,564,841
3.03	Gross Result	1,071,492	2,228,385	982,016	1,945,763
3.04	Operating Expenses/Revenues	-706,084	-1,191,935	-599,993	-599,143
3.04.01	Selling Expenses	-154,884	-292,902	-164,503	-389,912
3.04.02	General and Administrative Expenses	-292,790	-580,020	-249,532	-778,815
3.04.04	Other Operating Revenues	3,331	4,077	507	2,058,957
3.04.04.01	Receita Precatórios - Ação Judicial IRPJ	0	0	0	2,055,758
3.04.04.02	Other Operating Revenues	3,331	4,077	507	3,199
3.04.05	Other Operating Expenses	-261,741	-323,090	-186,465	-1,489,373
3.04.05.01	Provision for Contingencies	-10,290	-26,693	-113,039	48,103
3.04.05.02	Retirement and Healthcare Plan	-13,532	-27,064	-14,140	-28,279
3.04.05.03	Regulatory Liability Provision	-259,619	-259,619	-47,900	-1,402,708
3.04.05.04	Profit Sharing Program	26,980	0	-10,063	-102,474
3.04.05.05	Other Operating Expenses (Revenues)	-5,280	-9,714	-1,323	-4,015
3.05	Earnings Before Earnings and Taxes	365,408	1,036,450	382,023	1,346,620
3.06	Financial Result	-649,360	-721,823	-180,684	4,069
3.06.01	Financial Revenues	272,319	583,593	240,017	2,405,719
3.06.02	Financial Expenses	-921,679	-1,305,416	-420,701	-2,401,650
3.06.02.01	Financial Expenses	-228,590	-462,516	-381,533	-577,200
3.06.02.02	Regulatory Liability Provision	-693,089	-842,900	-39,168	-1,575,102
3.06.02.03	Fair Value Adjustment - Warrants Receivable	0	0	0	-249,348
3.07	Earnings Before Taxes on Profit	-283,952	314,627	201,339	1,350,689
3.08	Income Tax and Social Contribution on Profit	-221,205	-467,103	62,509	121,152
3.08.01	Current	-153,209	-386,973	-44	-79,300
3.08.02	Deferred	-67,996	-80,130	62,553	200,452
3.09	Net Income from Continuing Operations	-505,157	-152,476	263,848	1,471,841

Individual financial information - Statements of Profit or Loss
(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current Quarter June 30, 2026	Accumulated from the current year 01/01/2026 to 06/30/2026	Prior Quarter June 30, 2025	Accumulated from the prior year 01/01/2026 to 06/30/2026
3.11	Profit (Loss) for the Period	-505,157	-152,476	263,848	1,471,841
3.99	Earnings per Share - (Reais / Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	PN	-0.34472	-0.10405	0.18005	1.00439
3.99.01.02	ON	-0.31338	-0.09459	0.16368	0.91308
3.99.02	Diluted Earnings Per Share				
3.99.02.01	PN	-0.34472	-0.10405	0.18005	1.00439
3.99.02.02	ON	-0.31338	-0.09459	0.16368	0.91308

Individual financial information - Statements of Comprehensive Income (loss)
(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current Quarter June 30, 2026	Accumulated from the current year 01/01/2026 to 06/30/2026	Prior Quarter June 30, 2025	Accumulated from the prior year 01/01/2026 to 06/30/2026
4.01	Profit for the period	-505,157	-152,476	263,848	1,471,841
4.02	Other comprehensive income	-947	-1,887	-972	-2,014
4.02.01	Realization of the revaluation reserve	-1,357	-2,720	-1,440	-2,918
4.02.02	Taxes on the realization of the revaluation reserve	461	925	490	992
4.02.03	Realization of the adjustment to deemed cost	-77	-139	-34	-134
4.02.04	Taxes on the realization of the adjustment to deemed cost	26	47	12	46
4.03	Comprehensive income for the period	-506,104	-154,363	262,876	1,469,827

Individual financial information - Statements of cash flows – Indirect Method (Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Accumulated from the current year 01/01/2026 to 06/30/2026	Accumulated from the prior year 01/01/2025 to 06/30/2025
6.01	Net cash from operating activities	1,309,966	1,428,310
6.01.01	Cash from operating activities	739,668	2,435,246
6.01.01.01	Profit for the period	-152,476	1,471,841
6.01.01.02	Depreciation and amortization	347,253	305,255
6.01.01.03	Costs of write-off of PP&E and intangible assets	6,340	4,944
6.01.01.04	Impairment of assets	-607	-2,770
6.01.01.06	Adjustment to present value of assets and liabilities	-98,381	167,003
6.01.01.07	Allowance for expected credit losses	73,435	146,182
6.01.01.08	Deferred income tax and social contribution liabilities, net	80,130	-200,452
6.01.01.09	Withholdings	26,693	-48,103
6.01.01.10	Pension plan and healthcare plan	27,064	28,279
6.01.01.11	Interest on borrowings	294,040	261,596
6.01.01.12	Monetary Variations on Borrowings	96,141	78,183
6.01.01.13	Interest and Monetary Adjustments – Leases	27,208	24,026
6.01.01.14	Interest and Monetary Adjustments – PPP	85	211
6.01.01.15	Net Foreign Exchange Differences	-18,626	-341
6.01.01.16	Changes in Derivative Financial Instruments	28,189	10,701
6.01.01.17	Amortization of Borrowing Costs	3,151	3,170
6.01.01.18	Fair Value Adjustment – Investments	29	40
6.01.01.19	Fair value adjustment of investments	0	185,481
6.01.02	Changes in assets and liabilities	570,298	-1,006,936
6.01.02.01	Trade receivables	-68,249	-25,928
6.01.02.02	Recoverable taxes and contributions	-40,290	-149,477
6.01.02.03	Inventories	15,471	-2,555
6.01.02.04	Escrow deposits	-15,060	141,381
6.01.02.05	Other claims and receivables	0	-4,258,312
6.01.02.06	Contractors and suppliers	-136,953	-2,332
6.01.02.07	Taxes and Contributions	-136,827	129,790
6.01.02.09	Performance Bonds and Contractual Retentions	329,474	131,315
6.01.02.10	Deferred Revenue	-169,032	199,230
6.01.02.11	Income Tax and Social Contribution Paid	372	190
6.01.02.12	Regulatory Liability	-1,780	-1,780
6.01.02.13	Other Accounts Payable	-333,047	-168,752
6.01.02.14	Regulatory Liabilities	1,102,519	2,977,810
6.01.02.15	Other payables	23,700	22,484
6.02	Net cash flows from investing activities	-1,134,471	1,085,356
6.02.01	Investment in PP&E, intangible assets and contractual asset	-1,134,471	-1,085,356
6.03	Net cash from financing activities	-1,121,173	-747,388
6.03.01	Borrowings	383,812	228,353
6.03.02	Repayment of financing	-548,563	220,408
6.03.03	Payments on interest on financing	-315,959	-253,542
6.03.04	Lease payments	-77,163	-70,863
6.03.05	Payments related to public-private partnership (PPP) arrangements	-16,293	-16,137
6.03.07	Restricted deposits	-22,801	-2,364

Individual financial information - Statements of cash flows – Indirect Method
(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Accumulated from the current year 01/01/2026 to 06/30/2026	Accumulated from the prior year 01/01/2025 to 06/30/2025
6.03.08	Payment of interest on equity	-524,206	-412,427
6.05	Increase (decrease) in cash and cash equivalents	-945,678	-404,434
6.05.01	Cash and cash equivalents at the beginning of the period	5,608,131	1,800,757
6.05.02	Cash and cash equivalents at the end of the period	4,662,453	1,396,323

Individual financial information - Statements of changes in equity on June 30, 2026
(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Paid-in capital	Capital reserves, options granted and treasury shares	Earnings reserve	Retained earnings or accumulated losses	Other comprehensive income	Equity
5.01	Opening balances	5,996,137	0	6,088,560	0	263,084	12,347,781
5.02	Prior years' adjustments	0	0	0	0	0	0
5.03	Opening balances adjusted	5,996,137	0	6,088,560	0	263,084	12,347,781
5.04	Capital transactions with partners	0	0	-91,430	0	0	-91,430
5.04.06	Dividends	0	0	-91,430	0	0	-91,430
5.05	Total comprehensive income	0	0	0	-150,589	-1,887	-152,476
5.05.01	Net income for the period	0	0	0	-152,476	0	-152,476
5.05.02	Other comprehensive earnings	0	0	0	1,887	-1,887	0
5.05.02.06	Realization of Revaluation Reserve	0	0	0	2,720	-2,720	0
5.05.02.07	Taxes on Realization of Revaluation Reserve	0	0	0	-925	925	0
5.05.02.08	Realization of the adjustments to deemed cost	0	0	0	139	-139	0
5.05.02.09	Taxes on the realization of the adjustment to deemed cost	0	0	0	-47	47	0
5.06	Statements of Changes in Equity	0	0	0	0	0	0
5.07	Closing balances	5,996,137	0	5,997,130	-150,589	261,197	12,103,875

Individual financial information - Statements of changes in equity on June 30, 2025
(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Paid-in capital	Capital reserves, options granted and treasury shares	Earnings reserve	Retained earnings or accumulated losses	Other comprehensive income	Equity
5.01	Opening balances	5,996,137	0	4,594,712	0	237,858	10,828,707
5.02	Prior years' adjustments	0	0	0	0	0	0
5.03	Opening balances adjusted	5,996,137	0	4,594,712	0	237,858	10,828,707
5.04	Capital transactions with partners	0	0	-95,873	-420,369	0	-516,242
5.04.06	Dividends	0	0	-95,873	0	0	-95,873
5.04.07	Interest on Capital	0	0	0	-420,369	0	-420,369
5.05	Total comprehensive income	0	0	0	1,473,855	-2,014	1,471,841
5.05.01	Net income for the period	0	0	0	1,471,841	0	1,471,841
5.05.02	Other comprehensive earnings	0	0	0	2,014	-2,014	0
5.05.02.06	Realization of Revaluation Reserve	0	0	0	2,918	-2,918	0
5.05.02.07	Taxes on Realization of Revaluation Reserve	0	0	0	-992	992	0
5.05.02.08	Realization of the adjustments to deemed cost	0	0	0	134	-134	0
5.05.02.09	Taxes on the realization of the adjustment to deemed cost	0	0	0	-46	46	0
5.06	Statements of Changes in Equity	0	0	0	0	0	0
5.07	Closing balances	5,996,137	0	4,498,839	1,053,486	235,844	11,784,306

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

Individual financial information - Statements of cash flows – Indirect Method (Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Accumulated from the current year 01/01/2026 to 06/30/2026	Accumulated from the prior year 01/01/2025 to 06/30/2025
7.01	Revenue	4,053,411	5,685,646
7.01.01	Sales of Goods, products, and services	4,132,483	3,776,886
7.01.02	Other income	-5,637	2,054,942
7.01.04	Allowance for/Reversal of Doubtful accounts	-73,435	-146,182
7.02	Inputs purchased from third parties	-1,576,551	-2,575,592
7.02.01	Costs of Products, Goods, and Services Sold	-539,781	-499,299
7.02.02	Materials, electric power, Outsourced services, and others	-713,729	-684,801
7.02.04	Others	-323,041	-1,391,492
7.03	Gross value added	2,476,860	3,110,054
7.04	Retentions	-347,253	-305,255
7.04.01	Depreciation, Amortization, and Depletion	-347,253	-305,255
7.05	Net value added produced	2,129,607	2,804,799
7.06	Value added received in transference	604,540	2,517,050
7.06.02	Finance revenue	604,540	2,517,050
7.07	Total value added to distribute	2,734,147	5,321,849
7.08	Distribution of value added	2,734,147	5,321,849
7.08.01	Personnel	667,318	1,064,836
7.08.01.01	Direct compensation	387,975	485,953
7.08.01.02	Benefits	249,252	549,336
7.08.01.03	F.G.T.S. (Guarantee Fund for Length of Service)	30,091	29,547
7.08.02	Taxes, Duties, and Contributions	908,426	379,152
7.08.02.01	Federal	896,801	369,862
7.08.02.02	State	401	477
7.08.02.03	Municipal	11,224	8,813
7.08.03	Third-party capital yield	1,310,879	2,406,020
7.08.03.01	Interest	1,305,416	2,401,650
7.08.03.02	Rentals	5,463	4,370
7.08.04	Yield from shareholders' capital	-152,476	1,471,841
7.08.04.01	Interest on Shareholders' Equity	0	420,369
7.08.04.03	Retained earnings / Loss for the period	-152,476	1,051,472

Comment on Performance

1. OPERATING DATA

1.1 MARKET

The table below shows the agreements in percentage of the Company's Total Revenue, as of June 30, 2026:

Agreement (% of total revenue)				Coverage ratio		Total Active Users (in thousands)	
Municipalities	Total revenue %	Remaining concession period	Type of concession	Water	Sewage Collection	Water	Sewage
Curitiba	21.8%	21.9 years	Water and Sewage	100%	99.6%	861.5	854.5
Londrina	7.1%	21.9 years	Water and Sewage	100%	100.0%	265.1	269.3
Maringa	5.3%	14.2 years	Water and Sewage	100%	100.0%	177.8	204.9
Ponta Grossa	3.7%	21.9 years	Water and Sewage	100%	93.1%	170.0	157.9
Foz do Iguaçu	3.7%	21.9 years	Water and Sewage	100%	83.9%	129.3	109.2
Cascavel	3.7%	21.9 years	Water and Sewage	100%	100.0%	142.1	158.0
São José dos Pinhais	2.9%	21.9 years	Water and Sewage	100%	89.9%	125.3	111.1
Colombo	1.8%	21.9 years	Water and Sewage	100%	78.3%	90.6	70.5
Guarapuava	1.7%	21.9 years	Water and Sewage	100%	89.4%	75.6	66.0
Toledo	1.6%	21.9 years	Water and Sewage	100%	95.0%	68.6	64.0
Other municipalities	46.7%					2,318.6	1,570.9
Total				**100.0%**	**82.9%**	**4,424.5**	**3,636.3**

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 Meetings of 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 on June 5, 2048, except for the municipalities: (i) Porto União, with due date on 03/31/2048; (ii) Maringá, with due date on 08/27/2040, which was the matter of unappealable court decision, under phase of fulfillment of decision for calculation of amounts due by the municipality as previous compensation; and (iii) Andirá, with due date on 12/05/2032, 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 82.9%, 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 90.6% of the total existing water connections as of June 30, 2026.

The number of water connections in June 2026 is 1.4% higher than the number of connections in June 2025, which represents an increase of 48,923 water connections, as shown below:

Number of Water Connections*	JUN/26 (1)	%	JUN/25 (2)	%	Var. % (1/2)
Residential	3,220,775	90.6	3,179,129	90.7	1.3
Commercial	266,376	7.5	259,918	7.4	2.5
Industrial	13,923	0.4	13,807	0.4	0.8
Public Utility	25,110	0.7	24,991	0.7	0.5
Public Power	28,949	0.8	28,365	0.8	2.1
Total	**3,555,133**	**100.0**	**3,506,210**	**100.0**	**1.4**

* Information unaudited or not reviewed by independent auditors.

Comment on Performance

The number of water connections in June 2026 is 2.9% higher than the number of connections in June 2025, which represents an increase of 75,896 sewage connections, as follows:

Number of Sewage Connections*	JUN/26 (1)	%	JUN/25 (2)	%	Var.% (1/2)
Residential	2,426,748	90.3	2,360,074	90.4	2.8
Commercial	219,208	8.2	211,277	8.1	3.8
Industrial	6,923	0.3	6,680	0.2	3.6
Public Utility	17,456	0.6	17,123	0.7	1.9
Public Power	17,277	0.6	16,562	0.6	4.3
Total	**2,687,612**	**100.0**	**2,611,716**	**100.0**	**2.9**

* Information unaudited or not reviewed by independent auditors.

1.2 OPERATIONAL PERFORMANCE

In 2Q26, the volume measured of treated water was 143.3 million m³, compared to 136.1 million m³ in the 2Q25, representing an increase of 5.3%, as shown below:

Measured Water Volume - million m³*	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Residential	120.9	114.8	5.3	248.9	241.1	3.2
Commercial	11.5	11.1	3.6	23.4	22.7	3.1
Industrial	3.5	3.2	9.4	6.6	6.4	3.1
Public Utility	1.5	1.4	7.1	3.0	2.9	3.4
Public Power	5.9	5.6	5.4	11.1	10.8	2.8
Total	**143.3**	**136.1**	**5.3**	**293.0**	**283.9**	**3.2**

* Information unaudited or not reviewed by independent auditors.

In 2Q26, the measured volume of treated water was 149.1 million m³, compared to 142.2 million m³ in the 2Q25, representing an increase of 4.9%, as shown below:

Billed Water Volume - million m³*	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Residential	125.7	120.0	4.7	257.9	250.4	3.0
Commercial	12.6	12.1	4.1	25.5	24.7	3.2
Industrial	3.6	3.2	12.5	6.7	6.5	3.1
Public Utility	1.3	1.2	8.3	2.4	2.4	0.0
Public Power	5.9	5.7	3.5	11.3	11.0	2.7
Total	**149.1**	**142.2**	**4.9**	**303.8**	**295.0**	**3.0**

* Information unaudited or not reviewed by independent auditors.

The billed volume of sewage in 2Q26 increased 5.8% compared to the 2Q25, as shown below:

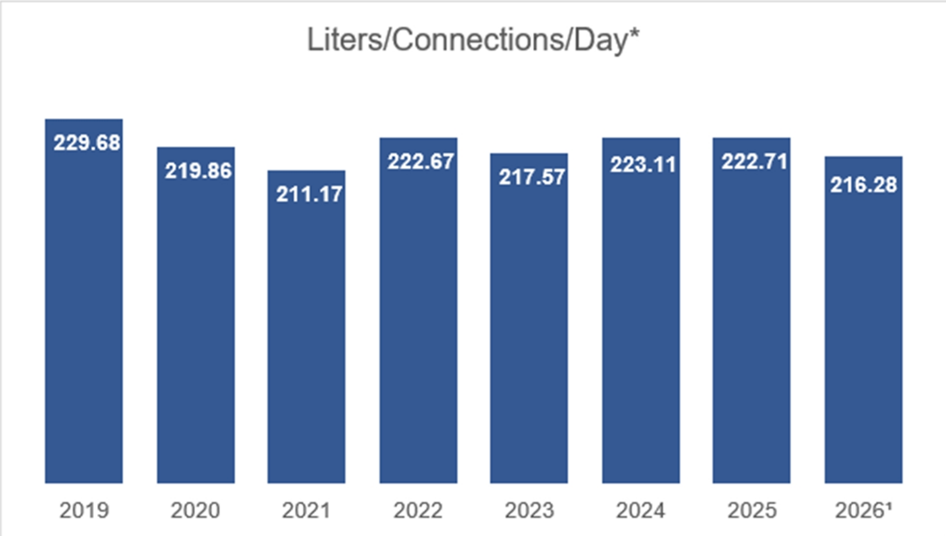
Billed Sewage Volume - million m³*	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Residential	103.3	97.5	5.9	210.6	202.0	4.3
Commercial	12.1	11.6	4.3	24.4	23.7	3.0
Industrial	1.0	1.0	0.0	2.0	2.1	-4.8
Public Utility	1.2	1.1	9.1	2.2	2.1	4.8
Public Power	4.8	4.5	6.7	9.0	8.7	3.4
Total	**122.4**	**115.7**	**5.8**	**248.2**	**238.6**	**4.0**

* Information unaudited or not reviewed by independent auditors.

Comment on Performance

STATEMENT OF LOSS PER CONNECTION RATIO

The Loss Per Connection Ratio, calculated using the SINISA standard methodology, reflects the volume of water losses. These losses are determined as the difference between the volume of water generated and the net balance of exported and imported volumes, minus the micro-measured volume recorded by hydrometers. The calculation excludes service volumes (operational, recovered, and special) and is presented on an accrued basis over a twelve-month period.



* Information unaudited or not reviewed by independent auditors.

(1) Amounts accumulated in the past twelve months.

Water*	JUN/26 (1)	JUN/25 (2)	Var. (1/2)	JUN/24 (3)	Var. % (2/3)
Users served with distribution network	4,424,471	4,355,855	1.6 %	4,300,025	1.3 %
No. of treatment plants	168	168	0.0 %	168	0.0 %
No. of wells	1,234	1,215	1.6 %	1,195	1.7 %
No. of surface abstractions	230	224	2.7 %	228	-1.8 %
Km of network laid	63,958	62,913	1.7 %	61,875	1.7 %
Produced volume (m^3)	439,281,193	433,599,882	1.3 %	426,924,013	1.6 %
Billing losses - %	30.83	31.96	-1.13 p.p.	31.46	0.50 p.p.
Revenue evasion - % (default)	1.89	0.81	1.08 p.p.	1.13	-0.32 p.p.

* Information unaudited or not reviewed by independent auditors.

Sewage*	JUN/26 (1)	JUN/25 (2)	Var. (1/2)	JUN/24 (3)	Var. % (2/3)
Users served by collection system	3,636,275	3,526,575	3.1 %	3,429,423	2.8 %
No. of treatment plants	279	269	3.7 %	267	0.7 %
Km of network laid	44,941	43,844	2.5 %	42,739	2.6 %
Volume collected in m^3	237,774,874	228,106,990	4.2 %	222,533,517	2.5 %

* Information unaudited or not reviewed by independent auditors.

Comment on Performance

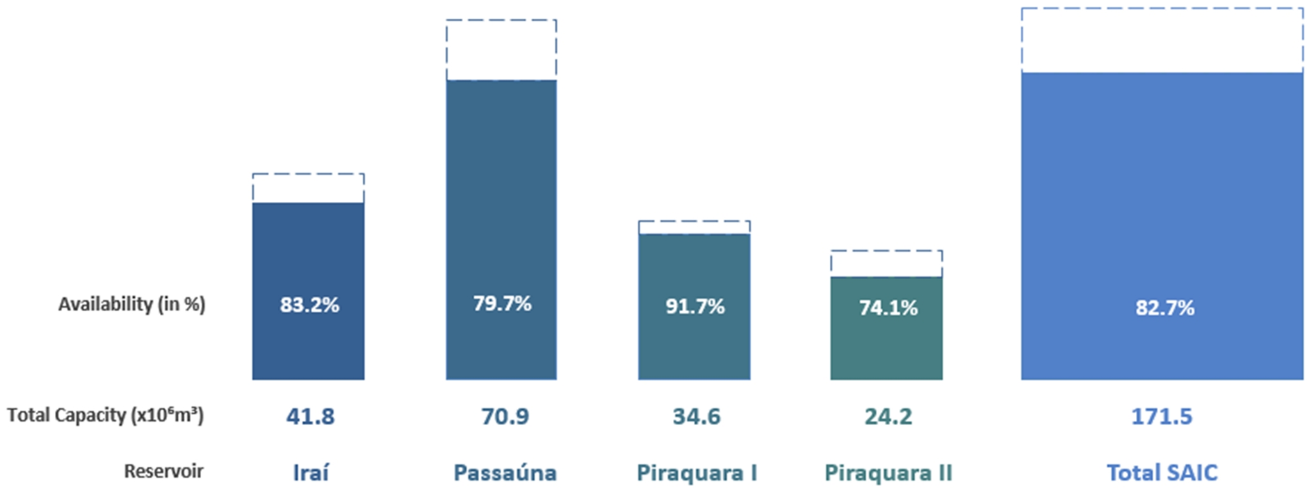
VOLUMES AVAILABLE

In the municipality of Foz do Iguaçu, Sanepar uses water from the hydroelectric dam Itaipu Binacional, of the lake of Itaipu, in the Rio Paraná.

Additionally, the Miringuava Dam has commenced operations and is currently in the filling phase, with 12.6% of its capacity filled, already contributing to the reinforcement of the Curitiba Integrated Water Supply System (SAIC).

The average volume available of the Integrated Water Supply System of Curitiba – SAIC is comprised of the Dams Piraquara I, Piraquara II, Iraí, and Passaúna.

Sanepar's dams are medium-sized, considering the storage volume, however, large-sized due to the height/deepness superior to 15 meters. On June 30, 2026, the average volume of reservation was in 82.7% (84.1% on 12/31/2025).



* Information unaudited or not reviewed by independent auditors.

Comment on Performance

2. FINANCIAL DATA

2.1 ECONOMIC PERFORMANCE

Gross Operating Revenue - R$ million	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Revenue from Water	1,198.7	1,086.7	10.3	2,436.5	2,241.8	8.7
Revenue from Sewage	779.0	692.0	12.6	1,574.2	1,417.7	11.0
Revenue from Services	40.3	32.3	24.8	76.5	69.0	10.9
Revenue from Solid Waste	6.0	5.7	5.3	11.3	9.8	15.3
Services Provided to Municipalities	7.1	6.6	7.6	14.0	13.0	7.7
Donations Made by Customers	6.5	6.7	-3.0	15.2	19.8	-23.2
Other revenue	2.4	3.2	-25.0	4.8	5.8	-17.2
Total Operating Revenue	**2,040.0**	**1,833.2**	**11.3**	**4,132.5**	**3,776.9**	**9.4**
COFINS	-114.2	-105.0	8.8	-234.2	-218.8	7.0
PASEP	-24.7	-22.8	8.3	-50.8	-47.5	6.9
Total deductions	**-138.9**	**-127.8**	**8.7**	**-285.0**	**-266.3**	**7.0**
Total operating revenue, net	**1,901.1**	**1,705.4**	**11.5**	**3,847.5**	**3,510.6**	**9.6**

Net operating revenue increased by 11.5%, rising from R$1,705.4 million in 2Q25 to R$1,901.1 million in 2Q26. This increase was mainly due to: (i) tariff adjustment of 2.4993% in May 2026; (ii) a tariff revision of 3.7753% effective as of May 17, 2025; (iii) growth in billed volumes of water and sewage; and (iv) an increase in the number of connections.

Operating Costs and Expenses R$ Million	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Personnel	-405.9	-379.3	7.0	-776.7	-1,069.7	-27.4
Materials	-79.0	-79.1	-0.1	-157.8	-161.1	-2.0
Electricity	-129.7	-104.3	24.4	-247.0	-211.1	17.0
Sewage Operation Services - PPP	-38.7	-11.1	248.6	-77.9	-25.8	201.9
Third-party services	-343.5	-288.0	19.3	-658.9	-561.2	17.4
Depreciations and amortizations	-174.9	-154.0	13.6	-347.3	-305.3	13.8
Losses on Realization of Credits	-38.7	-63.6	-39.2	-73.4	-146.2	-49.8
Fund for Municipal Sanitation and Environmental Administrati	-38.3	-37.1	3.2	-76.9	-72.0	6.8
Regulatory fee	-10.1	-9.6	5.2	-20.1	-19.2	4.7
Encouraged donations (IRPJ)	-3.4	-5.9	-42.4	-6.6	-8.1	-18.5
Indemnities for damages to third parties	-8.9	-7.1	25.4	-29.4	-28.6	2.8
Labor Indemnities to Third Parties	-1.0	-0.6	66.7	-2.0	-4.4	-54.5
Fees, Permits, and Licenses	-6.7	-1.7	294.1	-12.1	-2.7	348.1
Capitalized expenses	29.6	31.3	-5.4	63.1	61.8	2.1
Provision for Contingencies	-10.3	-113.0	-90.9	-26.7	48.1	-155.5
Pension Plan and Health Insurance	-13.6	-14.2	-4.2	-27.1	-28.3	-4.2
Profit-sharing program	27.0	-10.1	-367.3	-	-102.5	-100.0
Revenue from Sale of Assets	3.4	0.4	750.0	4.0	3.0	33.3
Write-off of Assets	-4.8	-1.0	380.0	-6.0	-2.2	172.7
Other Costs and Expenses	-28.6	-23.8	20.2	-72.6	-59.4	22.2
Subtotal	**-1,276.1**	**-1,271.8**	**0.3**	**-2,551.4**	**-2,694.9**	**-5.3**
Revenue of court-ordered payments (precatorios) - Lawsuit I	-	-	0.0	-	2,055.8	-100.0
Provision for regulatory liability/Attorney fees	-259.6	-51.5	404.1	-259.6	-1,524.9	-83.0
Total operating costs (income)	**-1,535.7**	**-1,323.3**	**16.1**	**-2,811.0**	**-2,164.0**	**29.9**

Comment on Performance

Operating costs and expenses, excluding the effects of Regulatory Liabilities, increased in the 2Q26 by 0.3% in comparison to the 2Q25. The main variations resulted from:

Personnel
Increase of 7.0%, mainly due to: (i) a salary adjustment of 3.36% (INPC) applied to payroll and benefits under the 2026/2028 Collective Bargaining Agreement (base date: March 2026); (ii) a 4.98% adjustment of the SANESAÚDE plan in June 2026; and (iii) the provision for indemnity bonuses amounting to R$18.2 million (R$17.2 million in the same period of 2025). The number of employees increased from 5,829 in 2Q25 to 6,138 in 2Q26, due to the hiring of employees through public competitive examinations.

Materials
A decrease of 0.1%, mainly driven by: (i) treatment materials (-1.3%), which accounted for 61.6% of total materials costs in the quarter; (ii) system operation materials (-30.4%); and (iii) vehicle maintenance materials (-19.8%); compensated by the increase mainly in (iv) fuel and lubricants (+14.7%) and (v) cleaning and hygiene materials (+244.1%)

Electricity
An increase of 24.4%, mainly driven by higher volumes of water produced (+1.3%) and wastewater treated (+4.2%), combined with operational adjustments to treatment processes that required greater energy consumption. These factors were further impacted by changes in supply contracts, which resulted in greater exposure to short-term market prices, as well as the activation of complementary water abstraction systems. This impact was partially mitigated by the expansion of the migration of consumer units to the Free Energy Market, which increased from 779 units in 2Q25 to 800 units in 2Q26.

Sewage Operation Services– PPP
Increase of 248.6%, mainly for the comparative effect considering that the beginning of activities in 1Q26 of the Public-Private Partnership PPP in the operation of the sanitary sewer system in the municipalities of the Center-East Micro-Region (MRAE-2) and West (MRAE-3) of Parana.

Third-party services
An increase of 19.3%, mainly attributable to customer service services (+138.6%), network maintenance services (+142.0%), professional technical services (+11.4%), operational technical services (+25.8%), and services for sewage waste removal (+10.6%).

Depreciations and amortizations
A 13.6% increase, mainly due to the entry into operation of intangible assets and/or fixed assets, in the period from July 2025 to June 2026, amounting to R$ 1,833.9 million (net from write-offs).

Losses on Realization of Credits
A decrease of 39.2%, mainly resulting from the comparative effect of the additional recognition recorded in 2Q25, which included the recognition of the “wagon effect” on overdue customer accounts that had installment balances in that period.

Comment on Performance

Provision for Contingencies

Reduction of 90.9%, primarily due to the comparative effect of 2Q25, when the amount was impacted by extraordinary additions of civil and labor lawsuits totaling R$ 126.0 million. In 2Q26, net expenses of R$ 10.3 million mainly reflect: (a) in the labor sphere, the impact of: (i) R$ 5.7 million related to the lawsuit filed by the Engineers' Union of the State of Paraná (SENGE) regarding salary differences; and (ii) R$ 40.0 million from updates of ongoing cases due to court decisions, amounts offset by reversals of R$ 70.9 million resulting from the dismissal of lawsuits and partial write-offs, notably involving cases filed by the SAEMAC, SENGE, and STAEMCP unions; and (b) in the civil sphere, additional provisions totaling R$ 51.6 million, influenced by: (i) R$12.2 million related to the claim filed by Conterpavi Construções regarding the economic and financial rebalancing of a public bidding contract; (ii) R$6.5 million arising from an expropriation proceeding in the municipality of Andirá; and (iii) R$32.9 million due to various court decisions and new lawsuits, offset by R$33.4 million in reversals and settlements of claims for moral and material damages related to traffic accidents, service disconnections, undue charges and sewer backflows.

Provision for regulatory liability

An increase of 404.1%, resulting from the recognition, in 2Q26, of an additional provision to increase the Regulatory Liability to 100%, following the decision issued by Agepar's Board of Directors on June 23, 2026 (Technical Note No. 002/2026-GTI-AGEPAR), which determined the full allocation of the proceeds for tariff affordability purposes.

Profit-Sharing Program – PPR

A decrease of 367.3%, mainly due to the comparative effect of 2Q25, when the line item recorded an expense of R$10.1 million. In 2Q26, the account recorded a reversal of R$27.0 million, corresponding to the full amount accrued in 1Q26. This reversal was driven by the direct impact of the additional recognition of the Regulatory Liability on the period's net income, which resulted in a loss in 2Q26.

Comment on Performance

2.2 ECONOMIC INDICATORS

Finance Income (Costs) - R$ million	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Financial income						
Financial investments	187.8	70.1	167.9	381.1	131.8	189.2
Monetary Variation Gains	23.2	23.7	-2.1	44.7	48.7	-8.2
Exchange Rate Gains	5.4	1.7	217.6	20.6	14.0	47.1
Gain on Derivative Financial Instruments	12.1	24.7	-51.0	28.9	27.6	4.7
PVA on Contractual Financial Assets	37.8	6.2	509.7	98.4	15.4	539.0
Other Finance Income	16.4	4.4	272.7	30.7	15.6	96.8
COFINS and PASEP on finance income	-10.4	-6.9	50.7	-20.9	-111.3	-81.2
Subtotal	**272.3**	**123.9**	**119.8**	**583.5**	**141.8**	**311.5**
Interest accrued – court-ordered payments revenue	-	52.2	-100.0	-	2,200.0	-100.0
Fair Value Adjustment – court-ordered payments (precatorio:	-	63.9	-100.0	-	63.9	-100.0
Total Financial Revenue	**272.3**	**240.0**	**13.5**	**583.5**	**2,405.7**	**-75.7**
Financial expenses						
Interests and fees on Financing, Borrowings, Debentures, Leases, and PPP	-150.2	-137.0	9.6	-303.7	-268.6	13.1
Monetary Variation Losses	-51.9	-28.2	84.0	-90.5	-73.3	23.5
Exchange Variation Losses	-2.0	-9.2	-78.3	-2.0	-13.7	-85.4
Loss on Derivative Financial Instruments	-19.7	-24.0	-17.9	-57.1	-38.3	49.1
PVA on Contractual Financial Assets	-	-182.4	-100.0	-	-182.4	-100.0
Other Finance Expenses	-4.8	-0.7	585.7	-9.2	-0.9	922.2
Subtotal	**-228.6**	**-381.5**	**-40.1**	**-462.5**	**-577.2**	**-19.9**
Provision for regulatory liability	-693.1	-39.2	1,668.1	-842.9	-1,575.1	-46.5
Fair Value Adjustment – court-ordered payments (precatorios	-	-	0.0	-	-249.3	-100.0
Total Finance Expenses	**-921.7**	**-420.7**	**119.1**	**-1,305.4**	**-2,401.6**	**-45.6**
Financial result	**-649.4**	**-180.7**	**259.4**	**-721.9**	**4.1**	**-17,707.3**

Net financial result varied by 259.4%, decreasing from -R$ 180.7 million in 2Q25 to -R$649.4 million in 2Q26. Financial expenses increased by 119.1%, rising from R$420.7 million in 2Q25 to R$921.7 million in 2Q26, mainly due to the Regulatory Provision related to the IRPJ tax refund lawsuit, to be shared at 100% (compared to 75% previously) for tariff affordability purposes, in accordance with Agepar's decision. On the other hand, financial income increased by 13.5%, rising from R$240.0 million in 2Q25 to R$272.3 million in 2Q26, mainly reflecting income from financial investments related to the receipt of the court-ordered payments arising from the IRPJ tax refund lawsuit, as well as the present value adjustment of Contractual Financial Assets.

Economic Income (Loss) - R$ million	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Operating Revenue	**365.4**	**382.0**	**-4.3**	**1,036.5**	**1,346.6**	**-23.0**
Financial result	-649.4	-180.7	259.4	-721.9	4.1	-17,707.3
Income taxes	-221.2	62.5	-453.9	-467.1	121.1	-485.7
Net Profit (Loss)	**-505.2**	**263.8**	**-291.5**	**-152.5**	**1,471.8**	**-110.4**

The Company recorded net loss of R$505.2 million in 2Q26, representing a reduction of 291.5% compared to the R$263.8 million reported in 2Q25. This variation is primarily attributable to the impact of the additional accounting recognition of the Regulatory Liability associated with the IRPJ court-ordered payment and the absence of recognition of the tax deductibility benefits related to Interest on Equity (IOE) during the period, both of which directly affected the financial result and the income tax line item.

Comment on Performance

The calculation of Net Profit and EBITDA without effect of Non-Recurring items is as follows:

Non-recurring items - R$ million	2Q26	2Q25	6M26	6M25
Net Profit (Loss)	**-505.2**	**263.8**	**-152.5**	**1,471.8**
Revenue of court-ordered payments (precatorios) - Lawsuit IRPJ	0.0	-54.8	0.0	-4,258.3
Provision for regulatory liability/Attorney fees/FVA	952.7	26.8	1,102.5	3,285.5
COFINS/PIS-PASEP on Registered Warrants - Lawsuit IRPJ	0.0	2.5	0.0	102.4
Profit-Sharing Program- PPR	0.0	-4.8	0.0	73.9
Voluntary Dismissal Plan - PDV	0.0	0.3	0.0	171.8
Complementary Allowance for Doubtful Accounts - Installments Bandv	0.0	60.7	0.0	93.0
Contingency Provision Construction Company Itaú	0.0	54.0	0.0	54.0
Tax effects	0.0	-17.0	0.0	-238.1
Net profit adjusted to non-recurring items	**447.5**	**331.5**	**950.0**	**756.0**
% Net Margin of non-recurring items	23.5	19.4	24.7	21.5
Adjusted EBITDA of non-recurring items	799.9	695.1	1,643.4	1,515.3
% EBITDA Adjusted Margin of non-recurring items	42.1	40.8	42.7	43.2

Distribution of Wealth Created - R$ million	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Personnel Compensation	321.4	334.8	-4.0	667.3	1,064.8	-37.3
Payment to Governments (Taxes)	436.9	130.9	233.8	908.4	379.1	139.6
Payments to Third Parties (Rents)	2.0	2.0	0.0	5.5	4.4	25.0
Third-party capital yield (Interests and Inflation adjustments)	921.7	420.7	119.1	1,305.4	2,401.6	-45.6
Interest on equity capital and dividends	-	420.4	-100.0	-	420.4	-100.0
Undistributed Net Profit (Loss) for the Period	-505.2	-156.5	222.8	-152.5	1,051.5	-114.5
Total Economic Wealth	**1,176.8**	**1,152.3**	**2.1**	**2,734.1**	**5,321.8**	**-48.6**

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	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Net Operating Revenue	1,901.1	1,705.4	11.5 %	3,847.5	3,510.6	9.6 %
Operating Profit	365.4	382.0	-4.3 %	1,036.5	1,346.6	-23.0 %
Net Profit (Loss)	-505.2	263.8	-291.5 %	-152.5	1,471.8	-110.4 %
% Operating Margin *	-13.9	11.0	-24.9 p.p.	7.6	35.8	-28.2 p.p.
% Net Margin *	-26.6	15.5	-42.1 p.p.	-4.0	41.9	-45.9 p.p.
% Profitability of Average Equity*	-4.1	2.2	-6.3 p.p.	-1.2	13.0	-14.2 p.p.
Net debt/EBITDA (12-month Cumulative Ratio) *	1.0	1.7	-0.7 p.p.	1.0	1.7	-0.7 p.p.

* Information unaudited or not reviewed by independent auditors.

At the end of 2Q26, the Company's total assets reached R$26,532.6 million (R$26,465.9 million as of December 31, 2025), while total liabilities at the end of 2Q26 amounted to R$14,428.7 million (R$14,118.1 million as of December 31, 2025).

Comment on Performance

Of the total debt in 2Q26, R$7,250.0 million (R$ 7,392.7 million as of December 31, 2025) relate to borrowings, financing, debentures and leases, representing a reduction of 1.9% compared to fiscal year 2025.

	Baseline	JUN/26	DEC/25	Var.
Equity	R$ Million	12,103.9	12,347.8	-2.0 %
Equity value of Share*	R$	8.01	8.17	-2.0 %
Indebtedness*	%	54.4	53.3	1.1 p.p.
Current liquidity *	R$	1.86	1.20	55.0 %
Dry liquidity*	R$	1.83	1.18	55.1 %

* Information unaudited or not reviewed by independent auditors.

EBITDA and Operating Cash Generation

EBITDA in 2Q26, which represents the Company's operating result, amounted to R$540.3 million, compared to R$ 536.0 million in 2Q25. The EBITDA margin increased from 31.4% to 28.4%.

Operating cash generation in 2Q26 amounted to R$657.5 million, representing a decrease of 5.3% compared to 2Q25. The EBITDA Conversion of Operating Cash was 121.7%.

EBITDA - R$ million	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Net Profit (Loss)	-505.2	263.8	-291.5	-152.5	1,471.8	-110.4
(+) Taxes on Income	221.2	-62.5	-453.9	467.1	-121.1	-485.7
(+) Finance Income (Loss)	649.4	180.7	259.4	721.9	-4.1	-17,707.3
(+) Depreciations and amortizations	174.9	154.0	13.6	347.3	305.3	13.8
EBITDA	**540.3**	**536.0**	**0.8**	**1,383.8**	**1,651.9**	**-16.2**
% EBITDA Margin	28.4	31.4	-3.0 p.p.	36.0	47.1	-11.1 p.p.
% EBITDA conversion into cash	121.7	129.6	-7.9 p.p.	94.7	86.5	8.2 p.p.

2.3 INVESTMENTS

Investments made in 2Q26 totaled R$563.8 million (R$612.1 million in 2Q25), as presented below.

Investments- R$ million	2Q26 (1)	2Q25 (2)	Var. % (1/2)	6M26 (3)	6M25 (4)	Var. % (3/4)
Water	185.1	182.6	1.4	364.9	340.4	7.2
Sewage	336.7	367.8	-8.5	679.7	664.5	2.3
Other investments	42.0	61.7	-31.9	107.3	93.9	14.3
Total	**563.8**	**612.1**	**-7.9**	**1,151.9**	**1,098.8**	**4.8**

Comment on Performance

2.4 INDEBTEDNESS

Gross debt decreased from R$7,392.7 million in December 2025 to R$7,250.0 million in June 2026, representing a reduction of R$142.7 million. Net debt increased from R$1,784.6 million in December 2025 to R$2,587.5 million in June 2026.

The leverage ratio, measured by the "Net Debt/EBITDA (last twelve months)" ratio, was 1.0x in 2Q26 (1.7x in 2Q25).

The indebtedness ratio was 54.4% at the end of 2Q26 (52.7% in 2Q25).

We present below the breakdown of borrowings, financing, debentures, and leases with their respective interest rates, maturity dates, and debit balances on June 30, 2026:

Debt - R$ million	Yearly Interest Rate	Index	Contract Termination	Debit Balance	%
Caixa Econômica Federal	6.62% to 12.00%	TR	04/19/2046	2,681.0	37.0
Debentures 14th Issuance - Single Series	DI + 1.05%	-	01/15/2030	637.6	8.8
Debentures 10th Issuance - Single Series	4.66%	IPCA	03/15/2027	507.4	7.0
Debentures 13th Issuance - Single Series	DI + 1.90%	-	04/15/2028	411.8	5.7
Debentures 12th Issuance - 2nd Series	5.89%	IPCA	01/15/2032	379.8	5.3
Banco do Brasil - NCE 1st Issuance	100% of DI	-	08/15/2035	370.3	5.1
BNDES - Avançar	3.59% and 5.60%	IPCA	12/15/2041	335.2	4.6
Costal - Lease	11.14%	IPC-FIPE	12/07/2036	304.4	4.2
Debentures 11th Issuance - 2nd Series	4.25%	IPCA	03/15/2029	284.8	3.9
Debentures 11th Issuance - 3th Series	4.49%	IPCA	03/17/2031	220.7	3.0
Lease Right of use	14.15%	-	06/30/2030	220.1	3.0
Banco KFW	1.35%	EURO	12/30/2032	182.4	2.5
Debentures 12th Issuance - 1st Series	DI + 1.08%	-	01/15/2027	159.4	2.2
BNDES - FINAME	7.18%	IPCA	01/25/2035	138.4	1.9
BNDES - PAC2	TJLP +1.67% to 2.05%	-	07/15/2029	94.1	1.3
Debentures 7th Issuance - 2nd Series*	4.79%	IPCA	11/15/2038	88.2	1.2
BNDES - FINEM	7.86%	IPCA	11/16/2044	71.4	1.0
Debentures 7th Issuance- 4th Series	6.57%	IPCA	11/15/2038	56.7	0.8
Debentures 7th Issuance - 1st Series*	5.20%	IPCA	11/15/2038	34.5	0.5
Debentures 4th Issuance - 1st Series	TJLP + 1.67%	-	07/15/2027	27.7	0.4
Debentures 7th Issuance - 3rd Series	6.97%	IPCA	11/15/2038	22.2	0.3
Debentures 4th Issuance - 2nd Series	7.44%	IPCA	07/15/2027	20.7	0.3
Public-Private Partnership PPP	7.48%	IPCA	03/26/2048	1.2	0.0
Total				**7,250.0**	**100.0**

* IPCA as the variable portion of TLP

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

Description - R$ million	Debit Balance	%
Up to 12 months	1,247.0	17.2
13 to 24 months	803.3	11.1
25 to 36 months	659.7	9.1
37 to 60 months	1,548.6	21.4
Over 60 months	2,991.4	41.2
Total	**7,250.0**	**100.0**

Comment on Performance

3. REGULATION

3rd Periodic Tariff Review - RTP of Sanepar (Cycle 2025 – 2028)

On March 19, 2024, Agepar published the resolution No. 17, of March 14, 2024, which approved the Methodology of Assessment of the Regulatory Compensation Basis – BRR of the basic sanitation (water and sewage) service.

On April 26, 2024, Agepar published the Resolution No. 20, which approved the schedule for the 3rd RTP of basic sanitation services of water and sewage.

On June 13, 2024, in the Special Meeting of the Administrative Board No. 16/2024, Agepar authorized the opening of Public Inquiry as procedure of social participation aiming to obtain contributions, suggestions, proposals, reviews, and other relevant manifestations, by any party interested, regarding the Manual of Periodic Tariff Revision of Basic Sanitation of water and sewage services”.

On June 17, 2024, Agepar published the resolution No. 29, of June 13, 2024, which approved the Inspection Plan of the Regulatory Compensation Basis (BRR) of the basic sanitation (water and sewage) service.

On September 12, 2024, Agepar published the resolution No. 38, of September 11, 2024, which approved the final version of the Manual of Periodic Tariff Revision of Basic Sanitation of water and sewage services - TECHNICAL NOTE No. 7/2024-CSB/DRE-AGEPAR.

On November 27, 2024, Agepar published Resolution No. 45, dated November 21, 2024, which amended the Sole Annex to Agepar Resolution No. 20/2024 – Schedule for the 3rd Periodic Tariff Review (RTP) of basic sanitation services for water and sewage.

On December 13, 2024, at its 34th Extraordinary Meeting, Agepar’s Board of Directors resolved to open a Public Consultation to receive contributions regarding the application of tariff calculation methodologies for the 3rd Periodic Tariff Review (RTP) of water and sewage services provided by Sanepar.

On December 18, 2024, Agepar submitted Public Consultation No. 11/2024 regarding the application of tariff calculation methodologies for the 3rd Periodic Tariff Review (3rd RTP) of water and sewage services (partial results relating to the topics of Treated Water Losses, Uncollectible Revenue and Other Revenue). On 01/27/2025, Agepar published the Detailed Report on such inquiry.

On January 30, 2025, the Board of Directors, at its 3rd/2025 Extraordinary Meeting, and authorized the submission of the survey of the Regulatory Remuneration Basis (BRR) to the AGEPAR, base date 12/31/2024 (with fixed assets until 12/31/2023), related to the 3rd RTP.

The respective Regulatory Asset Base (RAB) is currently under review by Agepar and may be subject to changes as a result of the Agency’s analysis.

Comment on Performance

On February 25, 2025, Agepar disclosed the analysis of contributions received in the Public Inquiry No. 11/2024, sent on December 18, 2024.

On February 27, 2025, Agepar published the Technical Note DRE/CSB No. 003/2025 relating to the preliminary application of the methodologies of tariff calculation for the 3rd RTP of water and sewage services provided Sanepar, which disclosed the preliminary results of the components of the economic and financial model, including preliminary definitions for Losses of Treated Water, Non-Recoverable Revenue, Other Revenue, Weighted Average Cost of Capital (WACC), Efficient Operating Expenses (OPEX), X Factor, Market Projections, Assessment of Projected Investments, Regulatory Annuity, Working Capital, Regulatory Remuneration Basis, Verified Revenue, Compensatory Adjustments.

On April 15, 2025, at its 6th Ordinary Meeting, Agepar's Board of Directors approved the average basic tariff of the 3rd Periodic Tariff Review (RTP) for the 2025–2028 Tariff Cycle, set at R$6.83/m³ (six reais and eighty-three centavos per cubic meter) for treated water supplied and sewage collected and treated under the basic sanitation services provided by Sanepar, representing a tariff adjustment index of 3.7753%, applied on a linear basis across Sanepar's entire prevailing tariff structure.

The Technical Note and the Economic and Financial Model Sheet of the 3rd Periodic Tariff Review can be found at: https://www.agepar.pr.gov.br/Pagina/Audiencias-Publicas

Social Tariff

On December 3, 2024, at its 32nd Ordinary Meeting, Agepar's Board of Directors resolved to open a Public Consultation to receive contributions regarding the update of the tariff structure for water and sewage sanitation services provided by Sanepar, in compliance with Federal Law No. 14,898/2024, which established nationwide guidelines for the Social Tariff for Water and Sewage.

On December 9, 2024, Agepar submitted to Public Consultation No. 10/2024 the proposal for the implementation of the Social Tariff for Water and Sewerage established by Federal Law No. 14,898/2024, and on January 21, 2025, it disclosed the Detailed Report of the consultation carried out.

On June 30, 2025, Agepar sent to Public Consultation No. 002/2025 the Technical Note No. 009/2025 - AGEPAR/DRE/CSB, which comprises the proposal for implementation of Social Tariff for Water and Sewage Services, established by the Federal Law No. 14,898/2024 in the tariff structure of basic sanitation services of the Companhia de Saneamento do Parana (Sanepar). In addition, in the consultation mentioned above, the company had the opportunity of presenting contributions to the Technical Note, which are compiled in the Detailed Report of Contributions Received, available at the Agency's website.

On August 21, 2025, Agepar published Resolution No. 36/2025, which approved the creation of a new Social Tariff category for Water and Sewage within Sanepar's tariff structure, arising from Federal Law No. 14,898/2024. This new category grants a 50% discount compared to the residential category, applied to the fixed consumption range (first tier), and the discounted rate per cubic meter (m³) applies to the first 15 m³ consumed. Any consumption exceeding this threshold is charged at the residential tariff, with no discount. In order to maintain the prevailing average tariff of R$6.83/m³, the tariff tables were increased by 2.7117%. The deadline for implementing the updated tariff structure is 120 days. Further information on the matter is available at Agepar's website: https://www.agepar.pr.gov.br/Pagina/Leis-e-Atos-3

As of December 15, 2025, the new tariff structure implementing the Social Tariff for Water and Sewerage, arising from Federal Law No. 14,898/2024, came into force, as approved by Agepar through Resolution No. 36/2025, dated August 21, 2025.

Annual Tariff Adjustment Index – IRT 2026

On February 27, 2026, the Company filed the request for the Annual Tariff Adjustment Index (IRT 2026) with Agepar. At a meeting of the Agency's Board of Directors held on April 13, 2026, a tariff adjustment of 2.4993% was approved, to be applied to the equilibrium tariff, resulting in an average tariff of R$ 7.0032/m³, in accordance with the applicable adjustment methodology set forth in Agepar Technical Note No. 23/2026-AGEPAR. The aforementioned adjustment will be applied as of May 17, 2026.

4. ESG AGENDA - ENVIRONMENTAL, SOCIAL, AND GOVERNANCE

In April 2026, the Cianorte Sanitary Landfill, which has maintained NBR ISO 14001:2015 certification for more than a decade, conducted its Internal Environmental Management System Audit. The process is essential to ensuring ongoing compliance with international standards and Sanepar's sustainability policy, with a focus on improving environmental performance and the effective management of natural resources. The internal assessment evaluated the adherence of operational and management procedures to the requirements of the standard. The maintenance of this certification reflects the Company's commitment to its ESG agenda, demonstrating responsibility in the final disposal of waste.

In May 2026, the Company initiated its Impact Materiality Assessment process, a biennial review of the topics of greatest relevance to its stakeholders. Led by the Planning, Strategy and Value Management Department (GPEV), the process includes consultation with key stakeholders and an assessment of the actual and potential impacts of corporate risks and opportunities.

Also in May 2026, the new Corporate Sustainability Index (ISE) portfolio for 2025/2026 became effective. For another cycle (its fourth year of inclusion), Sanepar's Units (SAPR11) remain part of the theoretical portfolio of the B3 Corporate Sustainability Index (ISE B3).

Closing 2Q26, the registration process for the Sanebio use program, a biofertilizer produced from treated sewage sludge, received significant attention in the state media. Sanepar increased the volume available under the second accreditation program from 1.2 thousand tones to 1.5 thousand tones. Additionally, the Company expanded the categories of biosolids available, now including the sugar-energy sector. The biofertilizer is produced at the treatment facilities located in Campo Mourão, Cianorte, Nova Londrina and Umuarama, and rural producers and companies of any size are eligible to apply for accreditation.

Notes to the interim financial information

1. GENERAL INFORMATION

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 20,266/2020 was sanctioned, which amended Article 1 of Law 4,684, 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 can be managed directly or through subsidiaries, through special-purpose entities or other legal types of association approved in the Annual 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 Meetings of 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 on June 5, 2048, except for the municipalities: (i) Porto União, with due date on 03/31/2048; (ii) Maringá, with due date on 08/27/2040, which was the matter of unappealable court decision, under phase of fulfillment of decision for calculation of amounts due by the municipality as previous compensation; and (iii) Andirá, with due date on 12/05/2032, 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, regarding the agreement with the municipality of Maringá, the parties (the Municipality and the Company) have litigated the validity of the amendment that extended the concession term. After all appeals had been exhausted, following the judgment of ARE No. 1363547 on February 14, 2025, the judgment rendered by the Fifth Civil Chamber of the Court of Justice of the State of Paraná (TJ/PR) in Civil Appeal No. 867.874-2 became final and non-appealable. The judicial decision provides that the Concession Contract will not be terminated until the municipality pays the compensation due to the Company through the enforcement of the judgment. On April 4, 2025, the municipality of Maringá filed a petition in Public Civil Action No. 0009874-25.2009.8.16.0017 seeking the commencement of the enforcement proceedings for the calculation of the amounts due as prior compensation. Subsequently, the Company reaffirmed in the case records that the determination of the amount payable by the municipality should occur through judicial proceedings. Until such compensation is paid, the Company will continue to provide water and sewage services, as provided in the v. decision entered by the Fifth Civil Division of TJ/PR. Currently, pursuant to Article 510 of the Brazilian Code of Civil Procedure, the parties have submitted the statements and documents they consider relevant for determining the effective amount of indemnification, and the case files have been referred to the Public Prosecutor's Office.

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 prepared considering all the company's relevant and material accounting information, which correspond to that used in the Administration's management.

The interim financial Information was authorized for disclosure by the Company's Management on August 13, 2026.

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 non-current assets and liabilities, as presented in the note on accounting practices.

2.3. Functional and presentation currency

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

3. SIGNIFICANT ACCOUNTING POLICIES

The main significant accounting policies used in the preparation of the Interim Financial Information for the quarter ended June 30, 2026, are consistent with the policies described in Note 3 to the Company's Financial Statements for the year ended December 31, 2025. Accordingly, this interim financial information should be read together with the annual financial statements for the year ended December 31, 2025, which were disclosed on February 26, 2026.

New standards, amendments to interpretation of standards

The issuances and amendments to standards issued by the International Accounting Standards Board ("IASB") and the International Sustainability Standards Board ("ISSB"), as previously disclosed in the Financial Statements as of December 31, 2025, continue to be monitored by the

Notes to the interim financial information

Company. For the period ended June 30, 2026, Management assessed the effects of standards and amendments whose effective date commenced on January 1, 2026, and concluded that there were no material impacts on the recognition, measurement and presentation of the Company's interim financial information. In addition, the Company continues to assess the impacts of standards issued but not yet effective, as described below:

▪ *IFRS S1 and IFRS S2 Standards (ISSB) – CBPS 01 and CBPS 02 – Sustainability and Climate-related Disclosure Requirements:* on May 29, 2026, the Brazilian Securities and Exchange Commission (CVM) issued CVM Resolution No. 244, which amended CVM Resolution No. 193/2023 and revoked the requirement for publicly held companies to prepare and disclose sustainability-related financial information reports for fiscal years beginning on or after January 1, 2026, establishing a voluntary "comply or explain" regime. Under the new regulation, should the Company elect not to prepare or disclose such information, it will be required, for fiscal years beginning on or after January 1, 2027, to disclose this decision to the market, together with the respective rationale, by the filing date of the annual financial statements for the relevant fiscal year. CBPS 01 and CBPS 02 remain the reference technical standards for entities that choose to provide such disclosures on a voluntary basis. Management is currently assessing the approach to be adopted by the Company under the new framework.

▪ *Amendments to IFRS 9 and IFRS 7 – Amendments to the classification, measurement and disclosure of financial instruments (CPC 48 and CPC 40 (R1):* this fiscal year, the Company started to apply the amendments related to classification, measurement and disclosure of financial instruments. The amendments brought clarifications on the treatment of certain contractual terms that may alter the value of cash flows due to the occurrence of contingent events. The Company assessed the effects of the first-time adoption of these amendments, considering the nature of its financial assets and liabilities, and did not identify significant impacts on classification and measurement of its financial instruments, resulting only in limited enhancements to disclosures;

▪ *Annual Improvements to IFRS Accounting Standards – Volume 11 (Technical Pronouncements Review No. 29 – CVM Resolution No. 242/2026)*: the Company adopted the Annual Improvements to IFRS Accounting Standards – Volume 11 during the current year. These improvements included limited-scope amendments to standards applicable to the Company: IFRS 7 – Financial Instruments: Disclosures (CPC 40 (R1)), IFRS 9 – Financial Instruments (CPC 48) and IAS 7 – Statement of Cash Flows (CPC 03 (R2)). The Company did not identify any material impacts on its Interim Financial Information resulting from the adoption of these improvements;

▪ *Issuance of IFRS 18 – Presentation and Disclosure in Financial Statements (CPC 51):* effective for fiscal years beginning on or after January 1, 2027, with comparative information for 2026; early adoption is not permitted for publicly-held companies in Brazil, pursuant to CVM Resolutions Nos. 237 and 238/2025. The Company highlights that the data for fiscal year 2026 will serve as comparative information in the 2027 Financial Statements and, therefore, continued throughout the first half of 2026 to assess the impacts of and adapt its systems and processes to the new requirements. This work focuses on the new structure of the Statement of Profit or Loss, which will classify income and expenses into five mandatory categories: operating, investing, financing, income tax and discontinued operations, management performance measures defined by Management, and amendments to IAS 7 – Statements of cash flows, (CPC 03 R2), IAS 8 – Accounting policies, estimate changes, and errors (CPC 23) and IAS 33 – Earnings per Share (CPC 41). To date, Management has not identified any significant impacts on the measurement of assets, liabilities or results have been identified; changes are mainly expected in presentation of the financial statements and the level of detail of the notes to the financial statements;

Notes to the interim financial information

▪ *IFRS 20 – Regulatory Assets and Regulatory Liabilities:* on May 27, 2026, the IASB issued IFRS 20 – Regulatory Assets and Regulatory Liabilities, which replaces IFRS 14 – Regulatory Deferral Accounts and establishes recognition, measurement, presentation and disclosure requirements for regulatory assets, regulatory liabilities, regulatory income and regulatory expenses applicable to entities subject to specific forms of rate regulation. The standard becomes effective internationally for fiscal years beginning on or after January 1, 2029, with early adoption permitted internationally. However, it is not applicable in Brazil prior to the endorsement process by CPC and approval by the CVM, which had not commenced as of the authorization date of these Interim Financial Information. As the Company operates in a regulated sector, with concessions and tariffs regulated by the Regulatory Agency for Delegated Public Infrastructure Services of the State of Paraná (Agepar), Management considers this standard potentially relevant and continues to monitor the related endorsement process in Brazil. The Company clarifies that the Regulatory Liability recognized in these Interim Financial Information, related to the sharing with users of the gain arising from the IRPJ tax immunity lawsuit (Note 20), has a different origin and nature from the regulatory timing differences addressed by IFRS 20 and therefore continues to be measured in accordance with CPC 25 – Provisions, Contingent Liabilities and Contingent Assets.

Additionally, other amendments and improvements issued by the IASB and endorsed in Brazil, when applicable, may require disclosure adjustments in future periods, which have been assessed by the Company.

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 (not operated), 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 the event of termination of contracts, the granting authority must compensate the Company for the amounts of unamortized investments related to the concession, upon assessment. The Regulatory Agency of Parana (AGEPAR) approves the process of readjustment and review of the tariff.

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 of June 30, 2026, and is stated in Notes 6, 9, and 19. The risks related to customers are mitigated by their composition, which includes a pulverized base that covers the entire population of the state of Paraná. Considering the type of business, Management does not conduct 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.

Notes to the interim financial information

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 borrowings, financing, debentures, leases, and other financial liabilities.

Interest rate sensitivity analysis: the Company's Management calculates the sensitivity to a possible change in the rate of return on financial investments and interest on borrowings, financing, debentures, and leases subject to variable interest rates, which may generate significant impacts. If the rates of return on financial investments and the interest on loans and financing denominated in Brazilian reais were to vary by approximately 25% and 50%, either upward or downward, with all other variables held constant, the effect on profit before income tax would amount to R$ 40,473 and R$ 80,946 as of June 30, 2026, either increase or decrease, mainly as a result of income from financial investments and lower or higher interest expenses on financial investments and on variable-rate loans and financing, as described below.

Description	Index	+25%	-25%	+50%	-50%
Financial investments	DI	95,862	(95,862)	191,724	(191,724)
Assets		**95,862**	**(95,862)**	**191,724**	**(191,724)**
Caixa Econômica Federal	TR	(5,208)	5,208	(10,416)	10,416
BNDES-PAC2	TJLP	(1,147)	1,147	(2,294)	2,294
AVANÇAR BNDES	IPCA	(1,323)	1,323	(2,646)	2,646
FINAME BNDES	IPCA	(1,034)	1,034	(2,068)	2,068
FINEM BNDES	IPCA	(203)	203	(406)	406
Debentures - 4th Issuance - 1st Series	TJLP	(394)	394	(788)	788
Debentures - 4th Issuance - 2nd Series	IPCA	(227)	227	(454)	454
Debentures - 7th Issuance	TLP	(1,528)	1,528	(3,056)	3,056
Debentures - 9th Issuance - 2nd Series	DI	(2,499)	2,499	(4,998)	4,998
Debentures - 10th Issuance	IPCA	(4,524)	4,524	(9,048)	9,048
Debentures - 11th Issuance - 1st Series	DI	(498)	498	(996)	996
Debentures - 11th Issuance - 1st and 3rd Series	IPCA	(4,535)	4,535	(9,070)	9,070
Debentures - 12th Issuance - 1st Series	DI	(2,884)	2,884	(5,768)	5,768
Debentures - 12th Issuance - 2nd Series	IPCA	(3,179)	3,179	(6,358)	6,358
Debentures - 13th Issuance	DI	(6,912)	6,912	(13,824)	13,824
Debentures - 14th Issuance	DI	(10,374)	10,374	(20,748)	20,748
Operating Lease-Purchase Agreement	DI	(2,677)	2,677	(5,354)	5,354
BANCO DO BRASIL - BB-NC1	DI	(6,243)	6,243	(12,486)	12,486
Liabilities		**(55,389)**	**55,389**	**(110,778)**	**110,778**
Effect on Income before taxation		**40,473**	**(40,473)**	**80,946**	**(80,946)**

The index considered for the twelve-month period ended on June 30, 2026, were TR of 2.03% and the TJLP of 9.09% obtained from Central Bank of Brazil (BACEN), the Broad Consumer Price Index (IPCA) at the rate of 4.64% obtained from IBGE (Brazilian Statistics Bureau), the DI at the rate of 14.78% obtained from B3 – Brasil, Bolsa e Balcão and the CPI at the rate of 3.92% obtained from FIPE.

Notes to the interim financial information

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 foreign-currency borrowings. 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 0.1719% in the US dollar rate. This scenario uses the average exchange rate projected for September 2026, compared to the PTAX rate disclosed for June 30, 2026.

Considering the amount of foreign-currency debt of €30,952 thousand (BRL 182,947), the Euro exchange rate of BRL 5,9106 as of June 30, 2026 (PTAX – Central Bank of Brazil), and assuming the maintenance of the proportional amount of US$ 1.1418 per euro, based on a PTAX U.S. dollar rate of BRL 5.1766, the Company estimates a probable impact of BRL 315. Below, we present the exchange rate variation of 25% and 50% for appreciation and depreciation in relation to this exposure:

Effect on result	Probable Impact	+25%	-25%	+50%	-50%
Variation risk in Euro (reduction of 0.1719%)	315	(45,737)	45,737	(91,474)	91,474

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 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 borrowing 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 hedge accounting to this contract and measures it at fair value through profit or loss, with the effects of this derivative financial instrument recognized in financial results. The debt of this borrowing is shown in Note 13.

Notes to the interim financial information

As at June 30, 2026, the Company has swap contracts (Euro + Interest v. CDI) as shown below:

Financial Instruments - Swap Contracts							
Operation	Agent	Operation Start Date	Maturity of the Operation	Notional Value EUR	Fair Value of Asset Position (in R$)	Fair Value of Liability Position (in R$)	Gain (Loss) on Derivative Instruments - Swap (in R$)
1	Banco Bradesco	06/04/2024	12/24/2026	2,381	13,897	13,362	535
2	Banco Itaú	06/04/2024	06/25/2027	2,381	13,729	13,171	558
3	Banco Itaú	06/04/2024	12/24/2027	2,381	13,549	13,013	536
4	Banco Itaú	06/04/2024	06/26/2028	2,381	13,384	12,879	505
5	Banco Itaú	06/04/2024	12/22/2028	2,381	13,197	12,762	435
6	Banco Itaú	06/04/2024	06/25/2029	2,381	13,036	12,648	388
7	Banco Itaú	06/04/2024	12/24/2029	1,513	8,170	7,988	182
8	Banco Santander	11/28/2024	12/24/2029	868	4,709	4,927	(218)
9	Banco Itaú	11/28/2024	06/25/2030	2,381	12,686	13,819	(1,133)
10	Banco Itaú	11/28/2024	12/24/2030	2,381	12,504	13,706	(1,202)
11	Banco Itaú	11/28/2024	06/25/2031	2,381	12,341	13,654	(1,313)
12	Banco Itaú	11/28/2024	12/24/2031	1,884	9,616	10,674	(1,058)
13	Banco Itaú	06/16/2025	12/24/2031	497	2,538	2,918	(380)
14	Banco Itaú	06/16/2025	06/25/2032	2,381	11,986	13,801	(1,815)
15	Banco Santander	06/16/2025	12/24/2032	2,380	11,793	13,586	(1,793)
TOTAL				**30,952**	**167,135**	**172,908**	**(5,773)**

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 borrowings and financing, and issue promissory notes and debentures. For the period ended June 30, 2026, 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	06/30/2026	12/31/2025
Borrowings, Financing, Debentures, Leases, and PPP	7,250,028	7,392,664
Cash and cash equivalents	(4,662,453)	(5,608,131)
Net debt	2,587,575	1,784,533
Equity	12,103,875	12,347,781
Net debt/Equity ratio	0.21	0.14

Notes to the interim financial information

4.3. Financial Instruments

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

Description	06/30/2026	12/31/2025
Assets		
Fair value measured through income		
Financial investments	4,602,095	5,589,428
Derivative Financial Instruments	-	14,029
Restricted deposits	282,526	259,725
Amortized cost		
Cash and banks	60,358	18,703
Trade Accounts Receivable, net	1,278,152	1,283,338
Contractual financial assets	928,822	797,305
Other accounts receivable	286,191	146,579
Total	**7,438,144**	**8,109,107**
Liabilities		
Fair value measured through income		
Derivative Financial Instruments	5,773	-
Amortized cost		
Borrowings, Financing, Debentures, Leases, and PPP	7,250,028	7,392,664
Trade payables	379,680	516,507
Other Accounts Payable	299,090	264,344
Total	**7,934,571**	**8,173,515**

The hierarchy level of fair value measured through profit or loss of the Company's assets is classified under level 2, which corresponds to Financial Investments, Derivative Instruments, and Restricted Deposits, according to CPC 48 “Financial Instruments”.

5. CASH AND CASH EQUIVALENTS

The breakdown of these is as follows:

Description	06/30/2026	12/31/2025
Unrestricted bank deposits	12,172	12,052
Restricted bank deposits	48,186	6,651
	60,358	18,703
Financial investments	4,602,095	5,589,428
Total Cash and cash equivalents	**4,662,453**	**5,608,131**

Financial investments are close to fair value, classified in level 2 of the fair value hierarchy and have short-term characteristics, high liquidity, and low risk of changes in value. These are made up of fixed income funds, invested in an exclusive Investment Fund (CNPJ 03.737.212/0001-44 – Caixa Exclusivo Sanepar I Fundo de Investimento Financeiro Renda Fixa Caixa – Limited Liability), Exclusive Investment Fund of Banco do Brasil (CNPJ: 61.585.013/0001-64 - BB Sanepar Fundo de Investimento Financeiro Renda Fixa Longo Prazo - Limited Liability) whose portfolio is composed mostly of federal government bonds and by CDB along with Caixa (CNPJ 00.360.305/0001-04), with an average yield of 100.4% of CDI (100.3% in 2025). Investments in CDBs have profitability of 100.5% to 102.0% of CDI.

Notes to the interim financial information

6. TRADE RECEIVABLES

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

Description	06/30/2026	12/31/2025
Falling Due Accounts Receivable	440,431	426,150
Accounts Receivable from Installment Payments	316,762	347,692
Adjustment to Present Value	(46,668)	(52,777)
Accounts to be Billed (Unbilled Consumption)	321,188	340,306
	1,031,713	1,061,371
Overdue Accounts Receivable		
1-30 days	229,292	213,098
31 to 60 days	77,198	73,031
61 to 90 days	35,896	33,564
91 to 180 days	72,266	63,852
Over 180 days	778,152	711,379
Expected credit losses	(946,365)	(872,957)
	246,439	221,967
Total of Trade Accounts Receivable, net	**1,278,152**	**1,283,338**
Current	**1,187,333**	**1,175,286**
Non-current	**90,819**	**108,052**

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

Description	Trade Accounts Receivable	Allowance for Doubtful Accounts	Adjustment to Present Value	06/30/2026	12/31/2025
Municipal Administration	115,199	(55,175)	(24)	60,000	59,680
Private	2,134,056	(891,190)	(46,644)	1,196,222	1,204,708
Federal Entity	3,091	-	-	3,091	2,375
State Entity	18,839	-	-	18,839	16,575
Closing balance	**2,271,185**	**(946,365)**	**(46,668)**	**1,278,152**	**1,283,338**

b) Changes in expected credit losses in the realization of receivables are as follows:

Description	06/30/2026	12/31/2025
Opening balance	(872,957)	(636,354)
Amounts recorded as (Expenses)/Reversal	(73,435)	(236,603)
Write-offs, Net from Recoveries	27	-
Closing balance	**(946,365)**	**(872,957)**

c) The table below shows the breakdown of the balance of expected credit losses in the realization of receivables:

Description	06/30/2026	12/31/2025
Private Customers	(891,190)	(818,342)
Municipal Administration	(55,175)	(54,615)
Total	**(946,365)**	**(872,957)**

Notes to the interim financial information

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

Description	06/30/2026	12/31/2025
Opening balance	(52,777)	(56,689)
Adjustment to Present Value	6,109	3,912
Closing balance	**(46,668)**	**(52,777)**

7. RECOVERABLE TAXES AND CONTRIBUTIONS

The breakdown of these is as follows:

Description	06/30/2026	12/31/2025
Income Tax to Offset (1)	231,668	191,378
Total	**231,668**	**191,378**
Current	**231,668**	**191,378**

(1) IRPJ amounting to R$ 141,328, arising from the determination of the Negative Balance of the actual profit calculation for the year ended 2025, and IRRF amounting to R$ 90,340 accrued on the Company's financial investments through the second quarter of 2026.

8. RESTRICTED DEPOSITS

These may be broken down as follows:

Description	06/30/2026	12/31/2025
Reserves kept in CAIXA (1)	182,403	151,467
Other Agreements (2)	100,123	108,258
Total	**282,526**	**259,725**
Current	**100,123**	**108,258**
Non-current	**182,403**	**151,467**

(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

These may be broken down as follows:

Description	06/30/2026	12/31/2025
Advances to employees	44,068	17,327
Reimbursable payments	2,320	2,189
Guarantee Deposits	2,746	2,119
Municipal Fund for Sanitation and Environmental Administration (1)	233,470	122,962
Prepaid Expenses	1,989	283
Bonds and Other Credits	1,598	1,699
Total	**286,191**	**146,579**
Current	**60,941**	**28,479**
Non-current	**225,250**	**118,100**

(1) Anticipation of transfer to the Funds for Municipal Sanitation and Environmental Management, as provided in the program contract.

Notes to the interim financial information

10. CONTRACTUAL FINANCIAL ASSETS

Changes in financial assets are as follows:

Description	12/31/2025	Additions	NPV revenue	NPV expenses	06/30/2026
Unamortized investment	2.731.481	107.094	-	-	2.838.575
Adjustment to Present Value	(1.934.176)	(73.958)	98.381	-	(1.909.753)
Total	**797.305**	**(a) 33,136**	**98.381**	**-**	**928.822**

(a) Amount transferred from fixed assets 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 5.24% (5.66% in 2025), which represents the spread between the projected IPCA for the year and the WACC rate, and took into account the Program Contracts terms.

11. CONTRACTUAL ASSET

Changes are as follows:

Description	12/31/2025	Additions	Interest capitalization	Write-off and Losses	Transfers to intangible assets	Requisition for works	06/30/2026
Projects and Works in Progress	3,540,304	985,252	26,394	-	(592,711)	-	3,959,239
Inventory for Works	122,424	89,738	-	-	-	(65,387)	146,775
Construction in progress PPP	23,068	16,245	-	-	(2,326)	-	36,987
Total	**3,685,796**	**1,091,235**	**26,394**	**-**	**(595,037)**	**(65,387)**	**4,143,001**

In the second quarter of 2026, the Company recognized as projects and construction in progress the amount R$1,091,235 (R$ 1,022,641 in the same period of 2025), arising from: (i) expansion of the Water Supply System, mainly in the municipalities of Umuarama, Piraquara, Castro and Campo Magro; and (ii) sewage collection and treatment, mainly in the municipalities of Curitiba, Arapongas, Cascavel, Castro and Apucarana. The amounts related to completed works of expansion of the Water Supply System and the Sewage Treatment and Collection System were transferred to Intangible Assets, mainly in the municipalities of Assis Chateaubriand, Campo Magro, Guaíra, Curitiba, União da Vitória and Goioêre.

Until the second quarter of 2026, interest and other financial charges were capitalized on the funds and borrowings that financed the Company's projects and works, amounting to R$ 26,394 (R$ 25,395 in the same period of 2025). The average rate used to determine the amount of capitalized borrowing costs concerning total costs was 6.7% (7.4% in the same period of 2025).

Notes to the interim financial information

12. FIXED AND INTANGIBLE ASSETS

a) Fixed assets

The breakdown of these is as follows:

By account			06/30/2026	12/31/2025
Description	Cost	Accumulated depreciation		Net amount
Goods for Administrative Use	455,546	(200,734)	254,812	244,228
Other Fixed Assets	3,939	(989)	2,950	1,602
Lease of Right of Use	337,753	(163,118)	174,635	207,415
Total	**797,238**	**(364,841)**	**432,397**	**453,245**

By nature				06/30/2026	12/31/2025
Description	Yearly Depreciation Rate	Cost	Accumulated depreciation		Net amount
Plots of land	-	2,942	-	2,942	2,921
Civil construction	*1.84%	141,694	(32,326)	109,368	103,214
Improvements	*2%	11,974	(1,336)	10,638	10,083
Facilities	*5.83%	14,995	(6,506)	8,489	8,915
Equipment	*6.23%	117,732	(57,252)	60,480	59,593
Furniture and fixtures	*7.14%	58,521	(31,409)	27,112	27,488
IT equipment	*19.82%	45,091	(30,152)	14,939	13,146
Vehicles	*13.05%	35,647	(20,373)	15,274	16,616
Machinery, Tractors, and similar items	*19.35%	26,367	(21,345)	5,022	2,370
Tools	*6.67%	1,789	(1,024)	765	816
Patrimonial Assets to be Incorporated	-	2,733	-	2,733	668
Lease of Right of Use	*3.87%	337,753	(163,118)	174,635	207,415
Total		**797,238**	**(364,841)**	**432,397**	**453,245**

* Weighted Average Rate

Notes to the interim financial information

b) Intangible assets

The breakdown of these is as follows:

By account			06/30/2026	12/31/2025
Description	Cost	Accumulated Amortization		Net amount
Water Mains	8,392,317	(2,699,908)	5,692,409	5,540,841
Sewage Mains	9,047,068	(2,413,905)	6,633,163	6,443,371
Solid waste	8,049	(8,048)	1	-
Right-of-use and System Operation	125,120	(84,026)	41,094	42,031
Lease of Right of Use	202,920	(39,205)	163,715	165,421
IT Systems under Implementation	134,105	-	134,105	120,623
Other Intangible Assets	467,027	(187,664)	279,363	290,040
Total	**18,376,606**	**(5,432,756)**	**12,943,850**	**12,602,327**

By nature				06/30/2026	12/31/2025
Description	Yearly Amortization Rate	Cost	Accumulated Amortization		Net amount
Plots of land	-	375,807	-	375,807	363,758
Wells	*3.10%	225,561	(51,832)	173,729	166,707
Dams	*2.67%	297,076	(89,056)	208,020	208,250
Civil construction	*2.59%	4,773,061	(1,095,267)	3,677,794	3,584,160
Improvements	*2.67%	104,145	(13,461)	90,684	75,750
Piping	*2.64%	8,254,160	(2,437,534)	5,816,626	5,676,288
Building Connections	*3.33%	1,266,136	(417,034)	849,102	812,014
Facilities	*5.83%	312,196	(160,143)	152,053	156,446
Hydrometers	*10%	456,157	(176,434)	279,723	257,640
Macro-meters	*10%	11,292	(7,056)	4,236	4,062
Equipment	*6.23%	1,308,793	(551,474)	757,319	732,834
Furniture and fixtures	*7.14%	8,523	(5,032)	3,491	3,483
IT equipment	*19.82%	106,642	(94,064)	12,578	14,048
IT programs	*20%	311,085	(131,674)	179,411	185,640
Vehicles	*13.05%	19,148	(15,908)	3,240	3,688
Machinery, Tractors, and similar items	*19.35%	27,174	(25,724)	1,450	1,605
Tools	*6.67%	399	(292)	107	112
Right-of-Use and Transmission Lines	*6.25%	4,823	(1,482)	3,341	3,487
Carbon Credit	100%	-	-	-	20
Environment Protection and Preservation	*20%	50,169	(36,058)	14,111	16,005
Concession of the Municipality of Curitiba (	*1.5%	125,000	(83,906)	41,094	42,031
Concession of the Municipality of Cianorte (	*5%	120	(120)	-	-
Patrimonial Assets to be Incorporated	-	2,114	-	2,114	8,256
Lease of Right of Use	*7.24%	202,920	(39,205)	163,715	165,421
IT Systems under Implementation	-	134,105	-	134,105	120,622
Total		**18,376,606**	**(5,432,756)**	**12,943,850**	**12,602,327**

* 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 11,445, of January 5, 2007, and other relevant legal acts;

(2) Right to 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 current legislation.

Notes to the interim financial information

Public-Private Partnership:

Assets linked to Public-Private Partnership (PPP) contracts (MRAE1 – Center-Coast Micro-region, MRAE2 – Center-East Micro-region and MRAE3 – West Micro-region), amounting to R$895,450, relate to the assignment by the Company of the structure of the Sanitary Sewage Systems for the execution of the respective contracts.

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

As at June 30, 2026, the carrying amount for each asset category linked to the Public-Private Partnership recognized in Intangible Assets is as follows:

By account				06/30/2026	12/31/2025
Description	Yearly Amortization Rate	Cost	Accumulated Amortization		Net amount
Plots of land	-	13,712	-	13,712	12,902
Civil construction	*2.59%	374,660	(68,766)	305,894	293,357
Improvements	*2.67%	9,557	(1,099)	8,458	7,756
Piping	*2.64%	642,464	(160,422)	482,042	472,602
Building Connections	*3.33%	65,510	(18,521)	46,989	45,938
Facilities	*5.83%	10,768	(4,850)	5,918	6,247
Macro-meters	*10%	8	(4)	4	4
Equipment	*6.23%	46,999	(14,904)	32,095	31,244
Furniture and fixtures	*7.14%	20	(13)	7	5
IT equipment	*19.82%	1,868	(1,852)	16	1
Environment Protection and Preservation	*20%	448	(133)	315	321
Assets of PPP		**1,166,014**	**(270,564)**	**895,450**	**870,377**

* Weighted Average Rate

Until the second quarter of 2026, R$ 17,429 were recorded as investments related to Public-Private Partnerships.

Leases:

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

(i) asset lease contract valued at R$ 199,298 for the expansion of the sewage system in the municipalities Matinhos and Pontal do Paraná, for a 240-month 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;

(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.

Notes to the interim financial information

As of June 30, 2026, the carrying amount for each category of assets under lease commitments recorded in Fixed assets and Intangible Assets is presented below.

By account				06/30/2026	12/31/2025
Description	Yearly Amortization Rate	Cost	Accumulated Amortization		Net amount
Civil construction	1.67%	37,435	(5,644)	31,791	32,104
Piping	2.00%	147,315	(25,338)	121,977	123,450
Building Connections	3.33%	8,226	(2,389)	5,837	5,973
Facilities	6.67%	309	(186)	123	134
Equipment	6.00%	6,013	(3,304)	2,709	2,897
Lease - Coastal		**199,298**	**(36,861)**	**162,437**	**164,558**
Car Rental	57.45%	157,388	(67,944)	89,444	109,838
Civil construction	21.94%	61,118	(22,152)	38,966	43,091
Equipment	76.54%	4,758	(2,733)	2,025	1,512
IT equipment	60.26%	118,111	(72,633)	45,478	53,837
Lease - Right of use		**341,375**	**(165,462)**	**175,913**	**208,278**
Total		**540,673**	**(202,323)**	**338,350**	**372,836**
Property, plant and equipment		**337,753**	**(163,118)**	**174,635**	**207,415**
Intangible assets		**202,920**	**(39,205)**	**163,715**	**165,421**

The Company recognized in profit or loss the amount of R$ 5,463 related to low-value and short-term lease contracts (shorter than twelve months).

Changes in assets resulting from lease contracts were as follows:

Assets	12/31/2025	Entries	Amortization	06/30/2026
Lease - Coastal	164,558	-	(2,121)	162,437
Car Rental	109,838	7,278	(27,672)	89,444
Civil construction	43,091	2,000	(6,125)	38,966
Equipment	1,512	1,141	(628)	2,025
IT equipment	53,837	1,683	(10,042)	45,478
Amount	**372,836**	**12,102**	**(46,588)**	**338,350**

Notes to the interim financial information

c) Changes in fixed assets and intangible assets in 2026:

Description	12/31/2025	Additions	Depreciations and amortizations	Write-off and Losses	Transfer of Works	Transfers	06/30/2026
Property, plant and equipment							
Plots of land	2,921	21	-	-	-	-	2,942
Civil construction	103,214	95	(1,360)	(2)	7,421	-	109,368
Improvements	10,083	119	(114)	-	550	-	10,638
Facilities	8,915	-	(426)	-	-	-	8,489
Equipment	59,593	3,836	(3,308)	(20)	-	379	60,480
Furniture and fixtures	27,488	1,730	(1,677)	(433)	4	-	27,112
IT equipment	13,146	4,347	(2,198)	(356)	-	-	14,939
Car Rental	16,616	-	(1,341)	(1)	-	-	15,274
Machinery, Tractors, and similar items	2,370	2,924	(272)	-	-	-	5,022
Tools	816	-	(51)	-	-	-	765
Patrimonial Assets to be Incorporated	668	2,065	-	-	-	-	2,733
Lease of Right of Use	207,415	11,425	(44,049)	-	-	(156)	174,635
Total Fixed Assets	**453,245**	**26,562**	**(54,796)**	**(812)**	**7,975**	**223**	**432,397**
Intangible assets							
Plots of land	363,758	5,979	-	(103)	6,173	-	375,807
Wells	166,707	1,259	(1,335)	(238)	7,337	(1)	173,729
Dams	208,250	-	(4,581)	-	4,741	(390)	208,020
Civil construction	3,584,160	11,363	(62,665)	-	154,213	(9,277)	3,677,794
Improvements	75,750	2,438	(1,310)	-	16,710	(2,904)	90,684
Piping	5,676,288	11,632	(104,296)	(225)	251,447	(18,220)	5,816,626
Building Connections	812,014	389	(20,541)	(432)	60,017	(2,345)	849,102
Facilities	156,446	500	(8,811)	-	3,918	-	152,053
Hydrometers	257,640	71	(21,242)	(1,172)	44,426	-	279,723
Macro-meters	4,062	-	(300)	-	474	-	4,236
Equipment	732,834	22,597	(34,271)	(990)	37,528	(379)	757,319
Furniture and fixtures	3,483	243	(222)	(13)	-	-	3,491
IT equipment	14,048	112	(1,659)	(1)	78	-	12,578
IT programs	185,640	20,597	(25,099)	(1,727)	-	-	179,411
Car Rental	3,688	-	(448)	-	-	-	3,240
Machinery, Tractors, and similar items	1,605	-	(155)	-	-	-	1,450
Tools	112	-	(5)	-	-	-	107
Right-of-Use and Transmission Lines	3,487	-	(146)	-	-	-	3,341
Carbon Credit	20	-	-	(20)	-	-	-
Environment Protection and Preservation	16,005	-	(1,894)	-	-	-	14,111
Concession of the Municipality of Curitiba	42,031	-	(937)	-	-	-	41,094
Patrimonial Assets to be Incorporated	8,256	(6,142)	-	-	-	-	2,114
Lease of Right of Use	165,421	677	(2,540)	-	-	157	163,715
IT Systems under Implementation	120,622	13,483	-	-	-	-	134,105
Total Intangible Assets	**12,602,327**	**85,198**	**(292,457)**	**(4,921)**	**587,062**	**(33,359)**	**12,943,850**
Grand total	**13,055,572**	**111,760**	**(347,253)**	**(5,733)**	**(a) 595,037**	**(b) (33,136)**	**13,376,247**

(a) Amount transferred to the Contract Assets account (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).

Notes to the interim financial information

13. BORROWINGS, FINANCING, DEBENTURES, LEASES AND PPP

a) Borrowings, financing, debentures, leases and PPP are comprised as follows:

					06/30/2026			12/31/2025
Description	Yearly Interest Rate	Index	Current	Non-current	Total	Current	Non-current	Total
In Brazilian Reais:								
Debentures 12th Issuance - 1st Series	DI + 0.88%	-	159,352	-	**159,352**	170,535	149,906	**320,441**
Debentures 9th Issuance - 2nd Series	107.25% of DI	-	-	-	**-**	152,007	-	**152,007**
Debentures 11th Issuance - 1st Series	DI + 1.65%	-	-	-	**-**	67,966	-	**67,966**
Debentures 4th Issuance - 1st Series	TJLP + 1.67%	-	25,575	2,114	**27,689**	25,247	14,640	**39,887**
Debentures 4th Issuance - 2nd Series	7.44%	IPCA	19,136	1,587	**20,723**	18,475	10,721	**29,196**
Debentures 10th Issuance - Single Series	4.66%	IPCA	507,378	-	**507,378**	5,269	483,378	**488,647**
Debentures 13th Issuance - Single Series	DI + 1.90%	-	12,172	399,630	**411,802**	13,046	399,408	**412,454**
Debentures 11th Issuance - 2nd Series	4.25%	IPCA	2,734	282,070	**284,804**	2,748	271,531	**274,279**
BNDES - PAC2	TJLP + 1.67% to 2.05%	-	42,095	51,977	**94,072**	61,211	69,083	**130,294**
Costal - Lease	11.14%	IPC-FIPE	20,664	283,718	**304,382**	19,819	293,150	**312,969**
BNDES - FINAME	7.18%	IPCA	1,102	137,286	**138,388**	890	91,110	**92,000**
Right-of-use Lease	14.15%	-	117,003	103,076	**220,079**	118,359	130,986	**249,345**
Debentures 14th Issuance - Single Series	DI + 1.05%	-	39,714	597,917	**637,631**	43,033	597,514	**640,547**
Debentures 11th Issuance - 3rd Series	4.49%	IPCA	2,372	218,326	**220,698**	2,384	210,195	**212,579**
Debentures 12th Issuance - 2nd Series	5.89%	IPCA	9,058	370,721	**379,779**	9,320	357,723	**367,043**
Debentures 7th Issuance - 1st Series*	5.20%	IPCA	2,942	31,567	**34,509**	2,764	31,645	**34,409**
Debentures 7th Issuance - 2nd Series*	4.79%	IPCA	7,500	80,651	**88,151**	6,347	72,813	**79,160**
Debentures 7th Issuance - 3rd Series	6.97%	IPCA	1,848	20,351	**22,199**	1,671	19,185	**20,856**
Debentures 7th Issuance- 4th Series	6.57%	IPCA	4,707	51,943	**56,650**	3,828	44,036	**47,864**
Banco do Brasil - NCE	100% of DI	-	54,835	315,485	**370,320**	57,476	334,035	**391,511**
BNDES-AVANÇAR	3.59% to 5.60%	IPCA	23,462	311,741	**335,203**	20,054	277,215	**297,269**
BNDES - FINEM	7.86%	IPCA	599	70,897	**71,496**	420	51,063	**51,483**
Caixa Econômica Federal	6.62% to 12.00%	TR	177,541	2,503,469	**2,681,010**	163,724	2,301,584	**2,465,308**
Public-Private Partnership PPP	7.48%	IPCA	1,221	-	**1,221**	-	-	**-**
Total in Brazilian Reais			**1,233,010**	**5,834,526**	**7,067,536**	**966,593**	**6,210,921**	**7,177,514**
In Foreign Currency:								
Banco KfW	1.35%	EURO	14,003	168,489	**182,492**	30,736	184,414	**215,150**
Total in Foreign Currency			**14,003**	**168,489**	**182,492**	**30,736**	**184,414**	**215,150**
Closing balance			**1,247,013**	**6,003,015**	**7,250,028**	**997,329**	**6,395,335**	**7,392,664**
Loans and borrowings			313,637	3,559,344	**3,872,981**	334,511	3,308,504	**3,643,015**
Debentures			794,488	2,056,877	**2,851,365**	524,640	2,662,695	**3,187,335**
Leases			137,667	386,794	**524,461**	138,178	424,136	**562,314**
Public-Private Partnership PPP			1,221	-	**1,221**	-	-	**-**

* IPCA as the variable portion of TLP

Borrowings and Financing

On June 30, 2026, the Company entered into 24 financing agreements with Banco BTG Pactual S.A., totaling R$755 million, net of counterpart funding. The proceeds are intended for Financing and On-Lending Agreements under the Saneamento para Todos Program – Private Borrowers / FGTS, covering water supply and sanitary sewage projects. No funds had been disbursed as of the period ended June 30, 2026.

Notes to the interim financial information

Foreign currency debt:

On December 11, 2017, the Company entered into a borrowing agreement with KfW Bank amounting to € 50 million. The first disbursement was made in August 2019. Up to the second quarter of 2026, an amount of €50 million was disbursed and €19,048 thousand were amortized. As of June 30, 2026, there were 15 Swap effective transactions, totaling the notional amount of € 30,952 thousand to hedge against interest rate and exchange rate changes, with no speculative nature, which convert the financial charges thereon to 81.72% of CDI (weighted average), which represents the percentage of 12.08% annually, considering the accumulated CDI of 14.78% in the last 12 months.

Additionally, on March 25, 2026, the Company entered into a new financing agreement with the German development bank KfW, in the amount of €50 million. The funds will be allocated to the second phase of the “Paraná Bem Tratado” program, focused on the expansion of sewage treatment plants, sludge treatment and biogas production. The transaction is supported exclusively by the Company’s financial capacity, with no requirement for guarantees from the Federal Government or the State of Paraná, and will include a contribution of 20% of the total project value as Sanepar’s own counterpart funding.

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. 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 incremental 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%;

(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 rate (weighted average) applied to these lease liabilities varies depending on the data when they were executed, which is the initial accounting recognition time. As of June 30, 2026, the weighted average rate applied to contracts was 14.15%. The Company does not have variable rent payments under its leasing contracts, nor does it have a sale or leaseback transaction of assets.

Notes to the interim financial information

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

Liabilities	12/31/2025	Entries	Monetary Update	Financial charges	Payments	06/30/2026
Lease - Coastal	312,969	-	-	16,501	(25,088)	304,382
Lease - Right of use	249,345	12,102	-	10,707	(52,075)	220,079
Total	**562,314**	**12,102**	**-**	**27,208**	**(77,163)**	**524,461**
Current	**138,178**					**137,667**
Non-current	**424,136**					**386,794**

As of June 30, 2026, the present value of the minimum future financial obligations related to Leases is as follows:

			06/30/2026	12/31/2025
Description	Minimum future payments	Financial charges	Present Value of Future Payments	Present Value of Future Payments
Lease - Coastal				
Less than a year	49,722	(29,057)	20,665	19,819
More than a year and less than five years	200,700	(104,895)	95,805	90,965
More than five years	245,366	(57,454)	187,912	202,185
Subtotal	**495,788**	**(191,406)**	**304,382**	**312,969**
Lease - Right of use				
Less than a year	137,064	(20,061)	117,003	118,359
More than a year and less than five years	120,938	(17,862)	103,076	130,986
Subtotal	**258,002**	**(37,923)**	**220,079**	**249,345**
Total	**753,790**	**(229,329)**	**524,461**	**562,314**

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

Description	06/30/2026
Lease - Coastal	374,518
Car Rental	103,569
Mobile Goods	53,861
Real estate	51,708
Total	**583,656**

Notes to the interim financial information

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

Description	2026	2027	2028	2029	2030	2031	2032 to 2036	Total
Lease - Coastal	26,200	53,777	55,964	58,089	60,247	62,468	296,653	**613,398**
Car Rental	31,804	55,346	25,285	3,215	3,887	1,469	-	**121,006**
Mobile Goods	11,928	22,564	11,616	11,814	11,259	125	-	**69,306**
Real estate	4,996	11,390	13,406	15,809	18,757	10,653	-	**75,011**
Total	**74,928**	**143,077**	**106,271**	**88,927**	**94,150**	**74,715**	**296,653**	**878,721**

Public-Private Partnership:

The liability of the public-private partnership recognized by the Company presents the following changes:

Liabilities	12/31/2025	Entries	Monetary Update	Financial charges	Payments	06/30/2026
Public-Private Partnership PPP	-	17,429	38	47	(16,293)	1,221
Total	**-**	**17,429**	**38**	**47**	**(16,293)**	**1,221**
Current	**-**					**1,221**

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

Index	06/30/2026	12/31/2025
TR	2,681,010	2,465,308
TJLP	121,761	170,181
IPCA	2,161,199	1,994,785
DI	1,579,105	1,984,926
IPC-FIPE	304,382	312,969
EURO	182,492	215,150
Without No Monetary Adjustment	220,079	249,345
Total	**7,250,028**	**7,392,664**

Notes to the interim financial information

b) The maturity schedule is as follows:

Description	2026	2027	2028	2029	2030	2031	2032	2033
Debentures 4th Issuance	22,432	25,980	-	-	-	-	-	-
Debentures 7th Issuance	8,915	16,162	16,162	16,162	16,162	16,162	16,162	16,162
Debentures 10th Issuance	5,683	501,695	-	-	-	-	-	-
Debentures 11th Issuance	5,106	-	-	282,070	-	218,326	-	-
Debentures 12th Issuance (1)	18,410	150,000	-	-	-	-	370,721	-
Debentures 13th Issuance	12,172	-	399,630	-	-	-	-	-
Debentures 14th Issuance	39,714	-	-	-	597,917	-	-	-
Debentures Subtotal	**112,432**	**693,837**	**415,792**	**298,232**	**614,079**	**234,488**	**386,883**	**16,162**
BNDES - PAC2	23,961	34,733	29,820	5,558	-	-	-	-
BNDES-AVANÇAR	12,070	22,888	22,751	22,798	22,798	22,798	22,798	22,798
BNDES - FINAME	1,102	415	8,135	18,071	19,612	19,612	19,612	19,612
BNDES - FINEM	599	-	298	4,436	4,436	4,436	4,436	4,436
Banco do Brasil - NCE 1st Issuance	36,285	37,100	37,100	37,100	37,100	37,100	37,100	37,100
Caixa Econômica Federal	92,825	171,913	190,122	198,698	198,954	196,763	144,949	145,906
Banco KfW	14,003	28,094	28,043	28,043	28,043	28,120	28,146	-
Borrowings and financing subtotals	**180,845**	**295,143**	**316,269**	**314,704**	**310,943**	**308,829**	**257,041**	**229,852**
Lease - Coastal	12,771	19,522	21,627	23,982	26,622	29,580	32,900	36,627
Lease - Right of use	76,976	73,785	35,567	18,688	13,758	1,305	-	-
Leases Subtotal	**89,747**	**93,307**	**57,194**	**42,670**	**40,380**	**30,885**	**32,900**	**36,627**
Public-Private Partnership PPP	1,221	-	-	-	-	-	-	-
Subtotal PPP	**1,221**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**384,245**	**1,082,287**	**789,255**	**655,606**	**965,402**	**574,202**	**676,824**	**282,641**

Description	2034	2035	2036	2037	2038	2039	2040 to 2048	Total
Debentures 4th Issuance	-	-	-	-	-	-	-	**48,412**
Debentures 7th Issuance	16,162	16,162	16,162	16,162	14,812	-	-	**201,509**
Debentures 10th Issuance	-	-	-	-	-	-	-	**507,378**
Debentures 11th Issuance	-	-	-	-	-	-	-	**505,502**
Debentures 12th Issuance (1)	-	-	-	-	-	-	-	**539,131**
Debentures 13th Issuance	-	-	-	-	-	-	-	**411,802**
Debentures 14th Issuance	-	-	-	-	-	-	-	**637,631**
Debentures Subtotal	**16,162**	**16,162**	**16,162**	**16,162**	**14,812**	**-**	**-**	**2,851,365**
BNDES - PAC2	-	-	-	-	-	-	-	**94,072**
BNDES-AVANÇAR	22,798	22,798	22,798	22,798	22,798	22,798	26,716	**335,203**
BNDES - FINAME	19,198	11,476	1,543	-	-	-	-	**138,388**
BNDES - FINEM	4,436	4,436	4,436	4,436	4,436	4,436	21,803	**71,496**
Banco do Brasil - NCE 1st Issua	37,100	37,235	-				-	**370,320**
Caixa Econômica Federal	142,038	149,172	155,095	149,306	131,462	133,750	480,057	**2,681,010**
Banco KfW	-	-	-	-	-	-	-	**182,492**
Borrowings and financing subtotals	**225,570**	**225,117**	**183,872**	**176,540**	**158,696**	**160,984**	**528,576**	**3,872,981**
Lease - Coastal	40,813	42,063	17,875	-	-	-	-	**304,382**
Lease - Right of use	-	-	-	-	-	-	-	**220,079**
Leases Subtotal	**40,813**	**42,063**	**17,875**	**-**	**-**	**-**	**-**	**524,461**
Public-Private Partnership PPP	-	-	-	-	-	-	-	**1,221**
Subtotal PPP	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,221**
Total	**282,545**	**283,342**	**217,909**	**192,702**	**173,508**	**160,984**	**528,576**	**7,250,028**

(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. There was renegotiation of the rate of the 1st series, changing from CDI+1.08% per year to CDI+0.88% per year, starting on July 15, 2024, as per the Second Amendment to the Private Instrument of the 12th issue of Debentures.

Notes to the interim financial information

c) Changes in borrowings, financing, debentures and leases are as follows:

	06/30/2026		06/30/2025	
Description	Current	Non-current	Current	Non-current
Opening balance	**997,329**	**6,395,335**	**584,638**	**6,046,697**
Releases	-	383,812	-	228,353
Interests and Fines on Financing	294,040	-	261,596	-
Monetary Variations on Financing	-	96,141	-	78,183
Transfers	874,380	(874,380)	536,625	(536,625)
Amortization	(957,978)	-	(560,950)	-
Cost in Funds of Third Parties	1,044	2,107	1,157	2,013
Monetary Variation on Financing	(18,626)	-	(341)	-
Interest and Monetary Variation on Leases	27,208	-	24,026	-
Interest and inflation adjustments PPP	85	-	211	-
Leases	12,102	-	19,073	-
Public-Private Partnership PPP	17,429	-	13,416	-
Closing balance	**1,247,013**	**6,003,015**	**879,451**	**5,818,621**

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

Until the second quarter of 2026, the Company raised and repaid third-party funds as follows:

Index	Releases	Amortization
Debentures 4th Issuance	-	(24,234)
Debentures 7th Issuance	23,608	(15,678)
Debentures 9th Issuance	-	(162,004)
Debentures 10th Issuance	-	(11,184)
Debentures 11th Issuance	-	(80,694)
Debentures 12th Issuance	-	(184,297)
Debentures 13th Issuance	-	(32,211)
Debentures 14th Issuance	-	(47,667)
BNDES - PAC2	-	(42,116)
BNDES-AVANÇAR	37,789	(17,158)
BNDES - FINAME	42,041	(3,836)
BNDES - FINEM	17,930	(1,932)
Banco do Brasil - Book Entry Commercial Papers 1ª Issuance	-	(46,161)
Caixa Econômica Federal	262,444	(179,954)
Banco KfW	-	(15,396)
Subtotal	**383,812**	**(864,522)**
Leases (1)	12,102	(77,163)
Public-Private Partnership PPP (2)	17,429	(16,293)
Total	**413,343**	**(957,978)**

(1) Releases represent right of use (no impact on cash and cash equivalents);

(2) Releases represent the entry of assets linked to PPP (without impact in cash and cash equivalents).

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 4th and 7th issues of Debentures

Index	Limit	Range
EBITDA / Debt service	Equal or higher than 1.5	Less than 1.5 or higher than 1.2
Net Bank Debt/EBITDA	Equal or under 3.0	Equal or under 3.8 and over 3.0
Other onerous debts/EBITDA	Equal or under 1.0	Equal or under 1.3 and over 1.0

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

Index	Limit
Adjusted EBITDA/Net financial expense	Equal or higher than 1.5
Net Bank Debt/EBITDA adjusted	Equal or under 3.0

(iii) Covenants of the agreements with Caixa Econômica Federal

Index	Limit
Adjusted EBITDA/Net Financial Expense	Equal or higher than 1.5
Net Bank Debt/EBITDA adjusted	Equal or under 3.0
Other Onerous Debt/EBITDA adjusted	Equal or under 1.0

(iv) Covenants of the agreement with KfW Bank

Index	Limit
EBITDA / Debt service	Equal or higher than 1.5
Net Bank Debt/EBITDA	Equal or under 3.0
Other onerous debts/EBITDA	Equal or under 1.0
Levels of Debt	Equal or under 60%

(v) *Covenants* of the Banco do Brasil Agreement – NCE 1ª Issuance

Index	Limit
EBITDA adjusted/Debt service	Equal or higher than 1.5
Net Bank Debt/EBITDA adjusted	Equal or under 3.0

For BNDES financings agreements, including the new agreement called “Avançar”, BNDES, FINAME 2023, BNDES FINEM 2024, and the 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 the case of the BNDES Avançar I and II, FINAME 2023 and FINEM 2024 agreements, only the EBITDA / Debt Service covenant must be met.

Notes to the interim financial information

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.

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.

With respect to the agreement under item (v), related to the Issuance Term of the 1st Issuance of Book-Entry Commercial Papers, single series, Private Distribution, of Companhia de Saneamento do Paraná – SANEPAR, the Company must maintain the indices mentioned, as described in item Y of Clause 8, which also provides that the extraordinary effect arising from the accounting recognition of the court-ordered payment receivable related to the lawsuit against the Federal Government concerning the reciprocal tax immunity of Corporate Income Tax (IRPJ) must be disregarded.

As of June 30, 2026, the Company is fully compliant with the covenants stipulated when issuing commercial papers from Banco do Brasil, debentures, BNDES, and financing from Caixa Econômica Federal, and KfW Bank.

14. TAXES AND CONTRIBUTIONS

These may be broken down as follows:

Description	06/30/2026	12/31/2025
Income taxes payable	1,026	-
Social contribution payable	3,649	1,161
COFINS (tax on sales) payable	39,790	42,984
PASEP (tax on sales) payable	8,466	9,146
IPTU payable	24	45
Withholding Taxes and Contributions	45,364	48,557
Total Taxes and Contributions	**98,319**	**101,893**
Current	**98,319**	**101,893**

Notes to the interim financial information

15. INCOME TAX AND SOCIAL CONTRIBUTION

a) Reconciliation Statement of Income Tax and Social Contribution Expenses Recognized in Profit or Loss

	06/30/2026		06/30/2025	
Description	Income Tax	Social Contribution	Income Tax	Social Contribution
Income Before Income Tax and Social Contribution	314,627	314,627	1,350,689	1,350,689
Income Tax and Social Contribution - Current Tax Rates	(78,657)	(28,316)	(337,672)	(121,562)
Deductibility Benefit of Interest on Equity	-	-	105,092	37,833
Worker's Meal Program (PAT) (1)	10,333	-	2,382	-
Corporate Citizen Incentive (2)	(65)	-	147	-
Provision for regulatory liability	(275,630)	(99,227)	(744,452)	(268,003)
Revenue of court-ordered payments (precatorios) receivable - IRPJ Lav	-	-	1,064,578	383,248
Tax incentive Donations	(1,658)	(597)	(2,030)	(730)
Other	6,775	(61)	2,290	31
Total Expenses	**(338,902)**	**(128,201)**	**90,335**	**30,817**
Total Income Tax and Social Contribution	**(467,103)**		**121,152**	
Effective Tax Rate	**148.5%**		**-9.0%**	

(1) Pursuant to Law 6,321, of April 14, 1976;

(2) Pursuant to Decree 7,052, of December 23, 2009, which regulates Law 11,770, of September 9, 2008.

b) Current and Deferred Income Tax and Social Contribution

These may be broken down as follows:

Description	06/30/2026	06/30/2025
Income Tax	(280,145)	(57,210)
Social Contribution	(106,828)	(22,090)
Recognition/ Realization of Deferred Income Tax	(58,757)	147,545
Recognition/ Realization of Deferred Social Contribution	(21,373)	52,907
Total	**(467,103)**	**121,152**

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

Notes to the interim financial information

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	Estimated Realization Term	Calculation Basis	Income Tax	Social Contribution	06/30/2026 Total	12/31/2025 Total
ASSETS						
NPV on Financial Contractual Assets	23 years	1,909,753	477,438	171,878	649,316	657,620
Impairment of assets - Solid waste	16 years	25,308	6,327	2,278	8,605	8,764
Health Insurance and Pension Plan	15 years	1,172,556	293,139	105,530	398,669	389,467
Lease - Coastal (assets)	11 years	304,383	76,096	27,394	103,490	106,410
Impairment of Assets	7 years	4,163	1,041	375	1,416	1,416
Impairment of assets - Industrial water	5 years	7,294	1,824	656	2,480	2,526
Civil, Labor, Tax, and Environmental Provisions	5 years	578,253	144,563	52,043	196,606	187,530
Lease - Right of use - (Assets)	5 years	220,079	55,020	19,807	74,827	84,777
NPV of receivables	5 years	46,668	11,667	4,200	15,867	17,944
FVA - Investments Appraised at Fair Value	5 years	497	124	45	169	159
Allowance for Losses on Doubtful Accounts	3 years	60,913	15,229	5,482	20,711	15,700
Provision for Expected Losses on Trade Accounts Receivable	3 years	152,990	38,247	13,769	52,016	54,790
Net Realizable Value of Inventories	1 year	1	-	-	-	90
Voluntary Dismissal Plan - PDV	1 year	-	-	-	-	23,550
Provision for PPR	1 year	-	-	-	-	54,090
Total			**1,120,715**	**403,457**	**1,524,172**	**1,604,833**
LIABILITIES						
Surplus of Fixed Assets CS Bioenergia	48 years	3,960	991	356	1,347	1,384
NPV on Financial Contractual Assets	23 years	1,465,907	366,477	131,932	498,409	485,622
Revaluation Surplus	22 years	61,318	15,329	5,519	20,848	21,772
Donation from Public Agencies	20 years	12,048	3,012	1,084	4,096	4,066
Deferred IRPJ on Constructions and Improvements	17 years	87,945	21,986	-	21,986	22,599
Lease - Coastal (Liabilities)	11 years	162,437	40,609	14,619	55,228	55,950
Attribution of Deemed Cost to Fixed Assets	9 years	5,634	1,409	507	1,916	1,963
Lease - Right of Use (Liabilities)	5 years	175,913	43,978	15,832	59,810	70,815
Total			**493,791**	**169,849**	**663,640**	**664,171**
Total Amount, net			**626,924**	**233,608**	**860,532**	**940,662**

Notes to the interim financial information

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 June 30, 2026, is as follows:

	Deferred tax assets			Deferred tax Liabilities		
Realization period	Income Tax	Social Contribution	Total	Income Tax	Social Contribution	Total
2026	45,549	16,397	61,946	15,667	5,400	21,067
2027	91,098	32,795	123,893	31,334	10,800	42,134
2028	144,573	52,046	196,619	31,334	10,800	42,134
2029	91,098	32,795	123,893	31,334	10,800	42,134
2030	112,235	40,405	152,640	35,732	12,384	48,116
2031 to 2033	146,293	52,666	198,959	67,614	22,902	90,516
2034 to 2036	115,939	41,738	157,677	67,283	22,783	90,066
2037 to 2039	94,197	33,911	128,108	55,514	18,546	74,060
2040 to 2042	152,417	54,870	207,287	55,514	18,546	74,060
2043 to 2045	63,658	22,917	86,575	51,592	18,573	70,165
2046 to 2048	63,658	22,917	86,575	50,352	18,127	68,479
2049 to 2051	-	-	-	62	23	85
2052 to 2054	-	-	-	62	23	85
2055 to 2057	-	-	-	62	23	85
2058 to 2060	-	-	-	62	23	85
2061 to 2063	-	-	-	63	22	85
2064 to 2066	-	-	-	63	22	85
2067 to 2069	-	-	-	63	22	85
2070 to 2072	-	-	-	63	22	85
2073 to 2074	-	-	-	21	8	29
Total	**1,120,715**	**403,457**	**1,524,172**	**493,791**	**169,849**	**663,640**

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 2nd quarter of 2026 was R$ 1,780 (R$ 1,780 for the same period of 2025). The balance as of June 30, 2026 amounted to R$ 2,373 (R$ 4,153 in 2025), fully recorded in current liabilities.

17. PROVISIONS, CONTINGENT LIABILITIES, AND COURT DEPOSITS

a) Nature of the Provisions for Contingent Liabilities

(i) Labor

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

(ii) Civil

Civil claims refer to requests for compensation from customers and suppliers, and third-party damages. The main claims involving the Company relate 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 the suspension of contracts, traffic accidents, property damages, loss of income, among others.

(iii) Environmental

The Company is a party to several environmental claims related to infraction notices issued by Municipal, State and Federal environmental agencies, motivated by different non-compliances, 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 (ETE); (iii) wastewater treatment plant discharges in disagreement with legal standards; and (iv) incorrect disposal of treatment plant waste (sludge).

(iv) Tax

Tax claims refer primarily to the collection of IPTU (Urban Property Tax), municipal fees, and ISSQN (Service Tax) arising from different interpretations of the law. The main IPTU claims involve the municipalities of Curitiba and Londrina. The main ISSQN claims refer to challenges from the municipalities of Maringá and Pinhais.

b) Provisions

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

Nature	12/31/2025	Additions	Reversals	Payments	06/30/2026
Labor claims (i)	293,457	108,144	(78,777)	(49,586)	273,238
Civil claims (ii)	230,037	84,432	(26,674)	(26,546)	261,249
Environmental claims (iii)	25,664	21,980	(2,958)	(3,074)	41,612
Tax claims (iv)	2,402	3,465	(20)	(3,693)	2,154
Total	**551,560**	**218,021**	**(108,429)**	**(82,899)**	**578,253**

Notes to the interim financial information

Main events in the period:

Additions to labor provisions relate to: (i) an additional provision of R$6,039 related to the lawsuit filed by the Engineers' Union of the State of Paraná (SENGE) concerning salary differences under the Job, Career and Compensation Plan; and (ii) R$102,105 arising from the update of amounts provisioned for labor claims as a result of court decisions, as well as the recognition of 42 new lawsuits during the period, offset by reductions in labor provisions (reversals and payments) totaling R$128,363, resulting from the dismissal and partial write-off of cases, mainly those filed by the Union of Workers in Sanitation Companies in the State of Paraná (SAEMAC), the Union of Workers in Water, Sewage and Environment Services of Curitiba and the Metropolitan Region (STAEMCP), and the Engineers' Union of the State of Paraná (SENGE).

Additions to civil provisions amount to: (i) R$12,217 related to a claim for compensation for property damage concerning the property subject to expropriation by the municipality of Andirá; (ii) R$12,204 related to the claim filed by Conterpavi Construções regarding the economic and financial rebalancing of a bidding contract; (iii) R$2,526 related to the claim filed by DM Construtora de Obras Ltda. regarding the economic and financial rebalancing of a construction contract; (iv) R$1,763 related to the claim filed by Construtora Itaú regarding the economic and financial rebalancing of a construction contract; and (v) R$55,722 related to the provisioning of civil claims arising from court decisions, as well as the recognition of 31 new lawsuits during the period, offset by reductions in civil provisions (reversals and payments) totaling R$53,220, resulting from changes in provisioned amounts and the settlement of claims for moral and material damages, notably those related to traffic accidents, service disconnections, undue charges and sewer backflows.

c) Contingent Liabilities

Depending on the nature of the claims to which the Company is a party, and supported by the opinion of its legal counsels, the Company discloses its contingent liabilities with a possible likelihood of loss. No provisions were recognized for possible losses, 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 claims is as follows:

	Contingent Liabilities	
Nature	**06/30/2026**	**12/31/2025**
Labor claims (i)	72,679	57,744
Civil claims (ii)	1,369,286	1,431,802
Environmental claims (iii)	420,910	399,539
Tax claims (iv)	52,629	52,935
Total	**1,915,504**	**1,942,020**

Notes to the interim financial information

d) Judicial deposits

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

These may be broken down as follows:

	Judicial deposits	
Nature	**06/30/2026**	**12/31/2025**
Labor claims (i)	167,559	150,091
Civil claims (ii)	210,006	207,174
Environmental claims (iii)	12,384	14,694
Tax claims (iv)	9,468	12,398
Total	**399,417**	**384,357**

Main events in 2026:

New labor-related judicial deposits and monetary updates totaling R$71,240 were recorded, of which: (i) R$10,404 relate to lawsuits filed by the Engineers' Union of the State of Paraná (SENGE) concerning salary differences under the Job, Career and Compensation Plan; and (ii) R$60,836 relate to labor claims and monetary updates associated with pay-equity claims and other salary-related items, offset by reductions in labor-related judicial deposits amounting to R$53,772, resulting from case closures and partial withdrawals.

Civil judicial deposits amounting to R$24,103 were written off as a result of case closures and partial withdrawals, offset by the recognition of new judicial deposits and monetary updates totaling R$26,935, mainly related to: (i) a deposit of R$11,095 associated with the claim filed by Conterpavi Construções regarding the economic and financial rebalancing of a public bidding contract; and (ii) a monetary update of R$5,468 related to the judicial deposit associated with the property damage indemnification claim concerning the property subject to expropriation by the municipality of Andirá.

18. PENSION PLAN AND HEALTH INSURANCE

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 2026, the Sponsor transferred the financial amount of R$ 25,422 (R$ 23,572 in the same period of 2025) 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.

Notes to the interim financial information

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 health insurance and dental care plan, funded by prepayments and on average 66.4% of the contributions are made by the sponsor, and 33.6% by the active and retired beneficiaries through monthly contributions set in the plan's charter. The contributions are determined annually based on actuarial calculations, which take into account the age of every beneficiary, and the existence of limiting factors for the use of the services offered.

As a contribution to this Foundation, in the 1st quarter of 2026, the Company transferred R$ 60,693 (R$ 56,161, in the same period of 2025).

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, 2025, 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 June 30, 2026, and December 31, 2025:

Description	Pension Plan	Health Insurance	06/30/2026	12/31/2025
Current	20,556	57,614	78,170	76,366
Non-current	287,782	806,604	1,094,386	1,069,126
Total	**308,338**	**864,218**	**1,172,556**	**1,145,492**

The table below shows the projection of the expenses for 2026:

Description	Pension Plan	Health Insurance	2026
Current Services Cost	5,237	1,379	6,616
Interest Cost	152,674	94,740	247,414
Expected Return on the Plan's Assets	(118,928)	-	(118,928)
Contributions of the Sponsor/Participants	(24,747)	(56,226)	(80,973)
Total	**14,236**	**39,893**	**54,129**

The amount of R$ 54,129 was actuarially estimated as the expected change in the plans for 2026, which is being recognized by the Company on a monthly basis. Until the second quarter of 2026, the amount of R$ 27,064 was appropriated (R$ 28,279 in the same period of 2025). At the end of the year 2026, a new actuarial review will take place, which will determine accounting adjustments required in the plans. In case abnormal variances occur in the rules of the pension and health insurance plans during the year, or even in its base of participants, the Company may perform intermediary actuarial revisions, which has not occurred until now.

Notes to the interim financial information

Deficit-Addressing Plan for FusanPrev Pension Plan - 2021

On December 29, 2022, the Company's Board of Directors, at its 23rd/2022 Extraordinary Meeting, approved the Technical Deficit Amortization Plan of the Pension Plan – Fusanprev, determined as of the end of the 2021 fiscal year, in the amount of R$81,152, calculated in accordance with the accounting practices applicable to entities regulated by the National Council of Complementary Pension Plans (CNPC).

In compliance with Complementary Law No. 109/2001 and CNPC Resolution No. 30/2018, the deficit is being amortized on a parity basis by the Sponsor (Sanepar), plan participants and beneficiaries, with the Company being responsible for the amount of R$40,576, to be paid through monthly installments starting in April 2023 and ending in December 2035, with an approximate nominal amount of R$367 per monthly installment. Monthly amortization of the installments is through Price Table, plus the effective annual interest rate of 5.50% per annum, and updated monthly, from the base date, by the variance of the Brazilian National consumer price index (INPC), published by the Brazilian Institute of Geography and Statistics (IBGE), or another index that may be used in the FusanPrev Plan.

The reflex of the deficit of the FusanPrev Plan was considered in the calculation of Actuarial Obligations performed by independent actuary, and is recognized in the Company's Financial Statements, according to the technical pronouncement CPC 33 - Employee benefits.

In 2026, six installments totaling R$2,777 were amortized (R$5,140 in 2024 and R$5,385 in 2025). Installments of April 2023 to March 2024 were amortized using the amount from the Cancellation Fund of FusanPrev Plan, in the amount of R$ 5,012, without financial outflow for the Company.

Deficit-Addressing Plan for FusanPrev Pension Plan - 2024

On November 25, 2025, the Executive Board, in the 46th/2025 REDIR, approved the Technical Deficit-Addressing Plan of the Pension plan FusanPrev for the Year of 2024, in the amount of R$ 83,693, calculated in accordance with accounting practices applicable to entities regulated by the National Council of Complementary Pension Plan - CNPC.

In compliance with the Complementary Law No. 109/20011 and with CNPC Resolution No. 30/2018, the deficit is being addressed jointly by the Sponsor (SANEPAR), participants and people attended by the FusanPrev plan, and the Company is responsible for paying the amount of R$ 41,167, to be paid in monthly installments, starting April 2026, ending on February 2038, with approximate nominal value of each monthly installment of R$ 386, plus annual actuarial interest rate. Monthly amortization of the installments is the through the Price Table, plus the prevailing annual interest rate of 5.31% per annum, from the base date 12/31/2024, by the variance of the Brazilian National consumer price index (INPC), published by the Brazilian Institute of Geography and Statistics (IBGE), or another index that may be used in the FusanPrev Plan. In 2026, three installments were amortized in the amount of R$ 1,309.

The reflex of the deficit of the FusanPrev Plan was considered in the calculation of Actuarial Obligations performed by independent actuary, and is recognized in the Company's Financial Statements, according to the technical pronouncement CPC 33 - Employee benefits.

Notes to the interim financial information

19. RELATED PARTIES

a) Balances and related-party 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:

	Assets		Liabilities		Income		Costs/Expenses	
Description	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
State of Parana								
Interest on Equity Capital	-	-	-	109,888	-	-	-	-
Water and Sewage Services	-	-	-	-	104,786	93,254	-	-
Trade Accounts Receivable	18,839	16,575	-	-	-	-	-	-
Municipalities								
Solid Waste Services	-	-	-	-	11,318	9,836	-	-
Garbage Collection Fee Billing Service					14,029	12,986		
Water and Sewage Services	-	-	-	-	83,065	57,454	-	-
Trade Accounts Receivable	60,000	59,680	-	-	-	-	-	-
Municipal Fund of Sanitation and Environmental Management	-	-	48,701	29,271	-	-	76,948	72,022
Sanepar Foundations								
Property Rental	-	-	-	-	27	-	366	343
Employer's Contributions	-	-	-	-	-	-	93,070	79,733
Tecpar								
Contractual guarantee	-	-	115	-	-	-	-	-
ISO and Water Safety Plan	-	-	-	-	-	-	-	5
Celepar								
e-Protocolo System, among others	-	-	15	17	-	-	88	82
Collaboration Solution Google Workspace	20,940	21,521	15,084	19,156	-	-	2,094	-
Interest Receivable	-	12	-	-	-	-	-	-
Simepar								
Water safety plan and others	-	-	576	222	-	-	3,664	1,865
Infohidro platform	676	-	163	-	-	-	-	-
Ceasa								
Allocation of Organic Waste	-	-	-	-	453	403	-	-
Total	**100,455**	**97,788**	**64,654**	**158,554**	**213,678**	**173,933**	**176,230**	**154,050**

b) Management compensation

The overall annual compensation of the Company's management for the 2026 fiscal year was approved at the 62nd/2026 Annual General Meeting (AGM) held on April 29, 2026, in the total amount of R$19,257. For the 2025 fiscal year, the compensation was approved at the 61st/2025 Annual General Meeting (AGM) held on April 28, 2025, in the amount of R$18,565.

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

Description	06/30/2026	06/30/2025
Compensation	6,230	5,897
Charges and benefits	2,116	2,024
Social charges	1,987	1,895
Health insurance (Sanesaúde)	54	59
Pension plan (FusanPrev)	75	70
Total	**8,346**	**7,921**

Notes to the interim financial information

20. PROVISION FOR REGULATORY LIABILITY

As a result of the gain from the Corporate Income Tax (IRPJ) tax immunity lawsuit, relating to the period from May 1996 to October 2020, and the financial receipt of the court-ordered payment on September 1, 2025, the Company, in compliance with the regulations of the Regulatory Agency for Delegated Public Services of the State of Paraná (Agepar) in force at the time, recognized the obligation to share 75% of the gains earned from the recovery of tax credits.

As of March 31, 2026, the Company maintained a provision totaling R$3,455,249, classified as a current liability. The regulatory liability remained recognized at 75% of the amount of the court-ordered payment, net of COFINS/PASEP, and is updated on a monthly basis by the regulatory WACC plus the variation of the IPCA, as provided for in item 3.14 of Agepar Technical Note No. 07/2024.

On October 21, 2025, Agepar's Board of Directors ratified the decision to adopt a precautionary measure to suspend the effects of the sharing provision until a final decision on the merits is issued, due to challenges submitted to the Court of Auditors of the State of Paraná (TCE/PR) and to the Paraná Association for Consumer Rights Protection (APDC).

On January 12, 2026, Agepar published the Ordinance No. 02/2026, appointing members to form an Intersectoral Working Group aimed at carrying out a conclusive analysis and assessing possible regulatory treatments regarding the amount received by the Company arising from the court-ordered payment (Precatório).

On March 23, 2026, Agepar published Technical Note No. 01/2026. The document proposes changing the previous sharing premise (75%) to (100%), i.e., proposed that the net amount determined of R$3,944,392 (corresponding to 100% of the gain) be fully allocated to Sanepar's users, aiming at tariff affordability, which led to the opening of Public Consultation No. 001/2026.

Company Management adopted a position contrary to the terms set forth in the aforementioned Technical Note, initially at a meeting of the Executive Board held on March 24, 2026, which was subsequently corroborated and supported by the Board of Directors at its ordinary meeting held on March 26, 2026. In order to safeguard the interests of the Company, its shareholders and employees, the Board resolved, at an extraordinary meeting held on April 2, 2026, to adopt appropriate administrative and/or judicial measures against Agepar and the terms of the Public Consultation.

As a result of this resolution, the Company filed a Writ of Mandamus on April 17, 2026, seeking the suspension of the regulatory process. On April 22, 2026, the request for injunctive relief and the Company's subsidiary request were denied by the Judiciary, which grounded its decision on the understanding that the aforementioned public consultation and Public Consultation constitute a preparatory stage without a decision-making nature, and that any suspension would affect future acts not yet carried out, making it impossible to foresee the outcome of the regulatory process.

Notes to the interim financial information

Agepar held Public Consultation No. 001/2026 on April 29, 2026, regarding the proposed regulatory treatment of the court-ordered payment received by Sanepar, as set forth in Technical Note No. 01/2026, which suggested the full allocation of the amount (R$3,944,392) to tariff affordability. In parallel, Sanepar filed an Interlocutory Appeal on April 29, 2026, seeking to suspend the effects of the Public Consultation and Public Consultation and to prevent the implementation of the proposal set forth in the Technical Note. However, on April 30, 2026, the Court of Justice of the State of Paraná denied the request for injunctive relief, arguing that the Public Consultation and Public Consultation procedures had already been concluded and that the Technical Note constituted merely a preparatory proposal, with no final decision-making nature, and therefore there was no legal interest in suspending future acts.

On June 23, 2026, at its 14th Ordinary Meeting, Agepar's Board of Directors issued a final decision when deliberating on Technical Note No. 002/2026-GTI-AGEPAR. The decision upheld the understanding set forth in the initial proposal and determined that the full amount (100%) arising from the receipt of the court-ordered payment, net of taxes and legal fees, should be allocated to Sanepar's users. As determined by the Agency, the amount will be allocated in the proportion of 50% to non-onerous investments and 50% to discounts on tariff bills, updated using the regulatory WACC rate, net of taxes (8.08% per annum in real terms) plus the variation of the IPCA.

Following this decision issued by the Agency's Board of Directors, the Company's Board of Directors, at its 3rd/2026 Extraordinary Meeting held on June 24, 2026, acknowledged that such decision required the possible recognition of an additional Regulatory Liability provision. Accordingly, at the close of the second quarter of 2026, the Company recognized an additional provision corresponding to the remaining 25%. As a result of this adjustment, the total balance of the Regulatory Liability reached R$4,407,957, reflecting recognition of 100% of the obligation imposed and generating a direct negative impact on the period's results of approximately R$824,353.

The allocation of the amount between Current Liabilities (R$1,128,650) and Non-Current Liabilities (R$3,279,307) was made in accordance with the criteria and implementation schedules established in Technical Note Nº. 002/2026-GTI-AGEPAR, taking into consideration the estimated cash outflows over the next 12 months related to the granting of bill discounts and the initial execution of non-remunerated investments. The remaining balance was allocated to the long term based on the regulatory implementation deadlines, which require application through May 2029 for tariffs and through December 2030 for CAPEX.

Management reiterates its disagreement with the terms established by Agepar's regulatory decision. The Company further clarifies that the recognition of the liability in its entirety, as well as the subsequent decision of the Board of Directors not to distribute Interest on Equity (IOE) relating to the first half of 2026, constitute prudent measures and do not represent a waiver of any administrative and/or judicial remedies available against Agepar's decision.

On July 21, 2026, in connection with the Writ of Mandamus filed by the Company (Case No. 0002738-20.2026.8.16.0004), the 3rd Public Treasury Court of Curitiba denied the request for reconsideration of the injunctive relief following Agepar's final decision (Technical Note No. 002/2026-GTI). Challenging this decision, the Company filed an Interlocutory Appeal (Case No. 0102855-31.2026.8.16.0000). In a decision issued on August 10, 2026, the 4th Civil Chamber of the Court of Justice of the State of Paraná denied the request for preliminary appellate relief, thereby maintaining the effects of the regulatory resolution and ordering the continuation of the proceedings for a subsequent judgment on the merits by the panel of judges.

Notes to the interim financial information

21. OTHER PAYABLES

These may be broken down as follows:

Description	06/30/2026	12/31/2025
Contracts and Agreements with Third Parties (1)	40,630	47,734
Agreements with municipalities	34,863	31,891
Collaterals and Reimbursable Amounts	37,556	26,778
IBAMA installments - PRD (2)	324	347
IAT installments (3)	318	384
TCCM IBAMA (4)	136,698	127,939
Municipal Fund of Sanitation and Environmental Management	48,701	29,271
Total	**299,090**	**264,344**
Current	**242,636**	**199,084**
Non-current	**56,454**	**65,260**

(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) Agreements 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, adjusted for inflation up to December 2025, with balance of R$ 136,696, to be invested directly by the Company over one hundred and twenty (120) months in Environmental Claims related to the implementation of an environmental project called "Revamping of pit complexes for environmental improvement of the Rio Iguaçu and surrounding wet areas".

22. EQUITY

a) Capital stock

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 on June 30, 2026, considering the provision for additional dividends proposed by the Management is R$ 8.01 (R$ 8.17 on December 31, 2025).

Notes to the interim financial information

Subscribed and paid-in capital as at June 30, 2026, is R$ 6,000,000, which, net of share issue cost, amounts to R$ 5,996,137, held as follows:

	Number of shares					
Shareholders	Common shares	%	Preferred shares	%	Total	%
State of Parana	302,653,775	60.1	3	0.0	302,653,778	20.0
Municipalities	-	-	5,561,963	0.6	5,561,963	0.4
Foreign investors	90,105,294	17.9	415,267,180	41.2	505,372,474	33.4
Other investors	110,976,190	22.0	586,641,114	58.2	697,617,304	46.2
Total	**503,735,259**	**100.0**	**1,007,470,260**	**100.0**	**1,511,205,519**	**100.0**

b) Profit reserves

b.1) Legal reserve

Recognized in accordance with 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 reaches 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 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 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 remaining income, after recognizing the legal reserve, the tax incentives reserve, and the distribution of Interest on Equity 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

Until the second quarter of 2026, it was realized and transferred to Retained earnings the amount of R$ 1,795 (R$ 1,926 in the same period of 2025), net of Income Tax and Social Contribution. This reserve is realized in the same proportion as the derecognition and depreciation of assets recorded in Fixed assets and Intangible Assets that were subject to revaluation.

Changes in the realization of the Revaluation Surplus were as follows:

Description	06/30/2026	06/30/2025
Opening balance	**42,265**	**46,067**
Realization of Revaluation Reserve	(2,720)	(2,918)
Realization of Taxes on Revaluation Surplus	925	992
Closing balance	**40,470**	**44,141**

Notes to the interim financial information

d) Equity valuation adjustments

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

During the quarter, an amount of R$ 92 (R$89 in the same period of 2025), net of Income Tax and Social Contribution, was transferred to Retained Earnings. The realization of this account occurs in the same proportion as the derecognition, and depreciation of assets recorded in Fixed assets and Intangible Assets to which new values were assigned.

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

Description	06/30/2026	06/30/2025
Opening balance	**3,810**	**4,001**
Realization of Adjustments to Deemed Costs	(139)	(134)
Realization of Taxes on Adjustments to Deemed costs	47	46
Closing balance	**3,718**	**3,913**

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 realization of the revaluation surplus and the adjustment to the deemed cost.

f) Shareholders’ Compensation

The Company’s Bylaws provides for the distribution of mandatory dividends of 25% of the adjusted net profit in accordance with Brazilian Law of Corporations. Holders of preferred shares were assigned with Interest on Equity (dividends) per share 10% higher than the interest on equity paid to holders of common shares.

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 17.5%, paid by the Company when interest on capital is actually paid.

On April 29, 2026, the 62nd Annual Shareholders’ Meeting approved the payment of Interest on Capital and Additional Dividends, credited to shareholders in 2025, in the gross amount of R$ 585,270, which, net of Withholding Income Tax, represented R$ 524,746, the amount of R$ 524,225 was settled until 06/30/2026.

Notes to the interim financial information

At the end of the first half of 2026, the Company was impacted by a regulatory act issued by the Regulatory Agency for Delegated Public Services of the State of Paraná (Agepar). On June 23, 2026, at its 14th Ordinary Meeting, the Agency's Board of Directors resolved that 100% of the net proceeds from the court-ordered payment arising from the IRPJ tax immunity lawsuit should be allocated to tariff affordability. This decision resulted in the recognition of an additional 25% Regulatory Liability provision, in addition to the 75% previously recognized.

In light of this additional accounting provision and its significant impact on earnings, the Company's Board of Directors, at its 3rd/2026 Extraordinary Meeting held on June 24, 2026, unanimously resolved not to declare an interim distribution of Interest on Equity related to the first half of 2026.

As a direct consequence of this decision, the Company did not accrue Interest on Equity and, accordingly, did not recognize the related tax deductibility benefit for Income Tax and Social Contribution purposes during the period.

The Company notes that, although the semiannual declaration of shareholder remuneration is a recognized market practice, the advance distribution of Interest on Equity constitutes a prerogative of Management rather than a legal or statutory obligation. The decision adopted is prudent in nature and does not constitute a waiver of any administrative and/or judicial remedies available against Agepar's decision.

g) Earnings per Share

The amount paid to shareholders per share was as follows:

	2025	2024
Common Shares	0.36308	0.28714
Preferred Shares	0.39939	0.31586
Value for 1 "Unit"	1.96064	1.55060

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

Basic and Diluted Earnings Per Share	06/30/2026	06/30/2025
Numerator		
Net profit (loss) for the period attributable to the Company's shareholders		
Common shares	-47,649	459,950
Preferred shares	-104,827	1,011,891
Denominator		
Weighted average of number of common shares	503,735,259	503,735,259
Weighted average of number of preferred shares	1,007,470,260	1,007,470,260
Basic and diluted earnings		
Per common share	-0.09459	0.91308
Per preferred share	-0.10405	1.00439

Notes to the interim financial information

23. OPERATING REVENUE

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

Description	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Revenue				
Water revenue	1,198,745	1,086,681	2,436,495	2,241,820
Sewage revenue	778,978	692,032	1,574,162	1,417,729
Service revenue	40,220	32,248	76,466	68,955
Solid waste revenue	5,971	5,767	11,318	9,836
Services provided to municipalities	7,153	6,543	14,029	12,986
Donations received from customers	6,490	6,699	15,171	19,803
Other revenue	2,452	3,124	4,842	5,757
Total operating revenue	**2,040,009**	**1,833,094**	**4,132,483**	**3,776,886**
Deductions from operating revenues				
COFINS	(114,082)	(104,940)	(234,137)	(218,783)
PASEP	(24,767)	(22,783)	(50,832)	(47,499)
Total deductions	**(138,849)**	**(127,723)**	**(284,969)**	**(266,282)**
Total operating revenue, net	**1,901,160**	**1,705,371**	**3,847,514**	**3,510,604**

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$ 22,116 (R$ 35,302 for the same period of 2025), until the second quarter of 2026, i.e., at a zero margin. Revenue is disclosed net of construction costs.

24. COST OF SERVICES RENDERED

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

	04/01/2026 to 06/30/2026			04/01/2025 to 06/30/2025		
Description	**Water**	**Sewage**	**Total**	**Water**	**Sewage**	**Total**
Personnel	(105,508)	(57,620)	(163,128)	(99,211)	(51,385)	(150,596)
Materials	(43,811)	(21,729)	(65,540)	(39,119)	(27,143)	(66,262)
Electricity	(109,853)	(19,921)	(129,774)	(90,179)	(14,133)	(104,312)
Sewage Operation Services - PPP	-	(38,683)	(38,683)	-	(11,047)	(11,047)
Third-party services	(130,024)	(81,936)	(211,960)	(115,059)	(77,785)	(192,844)
Depreciations and amortizations	(69,518)	(65,625)	(135,143)	(62,172)	(59,721)	(121,893)
Indemnities for damages to third parties	(2,293)	(1,815)	(4,108)	(3,518)	(1,303)	(4,821)
Municipal Fund for Sanitation and Environmer	(20,599)	(17,790)	(38,389)	(20,119)	(16,979)	(37,098)
Other costs	(34,134)	(8,809)	(42,943)	(27,822)	(6,660)	(34,482)
Total	**(515,740)**	**(313,928)**	**(829,668)**	**(457,199)**	**(266,156)**	**(723,355)**

	01/01/2026 to 06/30/2026			01/01/2025 to 06/30/2025		
Description	**Water**	**Sewage**	**Total**	**Water**	**Sewage**	**Total**
Personnel(1)	(207,042)	(109,119)	(316,161)	(299,370)	(133,485)	(432,855)
Materials	(90,111)	(40,824)	(130,935)	(79,587)	(55,065)	(134,652)
Electricity	(210,370)	(36,677)	(247,047)	(181,118)	(29,990)	(211,108)
Sewage Operation Services - PPP	-	(77,914)	(77,914)	-	(25,781)	(25,781)
Third-party services	(251,031)	(156,085)	(407,116)	(211,663)	(145,832)	(357,495)
Depreciations and amortizations	(137,690)	(129,884)	(267,574)	(122,199)	(118,779)	(240,978)
Indemnities for damages to third parties	(5,882)	(3,793)	(9,675)	(10,887)	(5,881)	(16,768)
Municipal Fund for Sanitation and Environmer	(41,260)	(35,688)	(76,948)	(38,955)	(33,067)	(72,022)
Other costs	(69,174)	(16,585)	(85,759)	(58,506)	(14,676)	(73,182)
Total	**(1,012,560)**	**(606,569)**	**(1,619,129)**	**(1,002,285)**	**(562,556)**	**(1,564,841)**

(1) The amount was mainly impacted by the provision recognized in 1st Half of 2025 for the Voluntary Dismissal Program (VDP) and by the recognition of several labor indemnities related to cases closed in the period.

Notes to the interim financial information

25. SELLING, ADMINISTRATIVE AND OTHER EXPENSES

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

Description	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Selling				
Personnel(1)	(31,420)	(35,693)	(60,054)	(107,815)
Materials	(1,716)	(2,158)	(3,524)	(4,557)
Third-party services	(72,778)	(56,204)	(134,854)	(112,104)
Depreciations and amortizations	(3,735)	(3,557)	(7,274)	(6,751)
Gains (Losses) on credit realization	(38,721)	(63,604)	(73,435)	(146,182)
Indemnities for damages to third parties	(4,004)	(1,106)	(8,673)	(7,733)
Sanepar Rural Program	(2,007)	(1,624)	(3,260)	(2,901)
Other Expenses	(503)	(557)	(1,828)	(1,869)
Total Selling Expenses	**(154,884)**	**(164,503)**	**(292,902)**	**(389,912)**
Administrative				
Personnel(1)	(211,451)	(193,021)	(400,526)	(528,986)
Materials	(11,756)	(10,742)	(23,319)	(21,923)
Outside Services (2)	(58,744)	(42,576)	(116,894)	(213,840)
Depreciations and amortizations	(35,976)	(28,471)	(72,405)	(57,526)
Regulatory fee	(10,033)	(9,609)	(20,063)	(19,211)
Travel expenses	(2,311)	(2,378)	(4,119)	(3,797)
Court and legal expenses	(3,137)	(1,504)	(5,354)	(3,077)
Encouraged donations (IRPJ)	(3,443)	(5,890)	(6,633)	(8,120)
Social and Environmental Programs	(6,557)	(5,209)	(16,438)	(13,812)
Indemnities for damages to third parties	(779)	(1,246)	(11,058)	(4,063)
Labor Indemnities to Third Parties	(917)	(557)	(1,955)	(4,360)
Fees, Permits, and Licenses	(6,680)	(1,685)	(12,137)	(2,732)
Other Expenses	(7,061)	(8,210)	(21,523)	(17,759)
Transfers to Costs and Selling Expenses (3)	36,440	30,322	69,268	58,638
Capitalized Expenses (4)	29,615	31,244	63,136	61,753
Total Administrative Expenses	**(292,790)**	**(249,532)**	**(580,020)**	**(778,815)**
Other Operating Income (Expenses)				
Revenue				
Sale of Assets	3,332	393	3,956	2,950
Fair Value Adjustment - Investments	(1)	114	121	249
Subtotal Other Operating Revenue	**3,331**	**507**	**4,077**	**3,199**
Expenses				
Eventual Losses	(5)	37	(41)	(733)
Environmental Fees	(345)	(68)	(3,494)	(814)
Write-off of Assets	(4,783)	(1,013)	(6,029)	(2,179)
Fair Value Adjustment - Investments	(147)	(279)	(150)	(289)
Subtotal Other Operating Expenses	**(5,280)**	**(1,323)**	**(9,714)**	**(4,015)**
Total Other Operating Income (Expenses)	**(1,949)**	**(816)**	**(5,637)**	**(816)**

(1) The amount was mainly impacted by the provision recognized in 1st Half of 2025 for the Voluntary Dismissal Program (VDP) and by the recognition of several labor indemnities related to cases closed in the period.

(2) Impact of the provision recognized in 1Q25 for legal services related to the IRPJ tax immunity lawsuit;

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

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

Notes to the interim financial information

26. PROFIT-SHARING PROGRAM

In June 2026, the Company paid its employees the outstanding balance relating to the Profit-Sharing Program for fiscal year 2025. As a result of the recognition of the additional Regulatory Liability provision recorded in 2Q26 and the resulting negative cumulative interim earnings for the period, the Company fully reversed the amount of R$26,980 that had been accrued in 1Q26 (compared with an accrual of R$112,596 in the same period of 2025). Accordingly, there is no balance for the Profit-Sharing Program of the first half of 2026, recognized in the account of Salaries and Social Charges, under current liabilities.

27. FINANCE INCOME (COSTS)

Description	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Financial income				
Financial investments (1)	187,859	70,141	381,113	131,832
Monetary Variation Gains	23,230	23,677	44,746	48,685
Exchange Rate Gains	5,353	1,700	20,603	14,004
Gain on Derivatives Financial Instruments	12,125	24,702	28,935	27,635
PVA on Contractual Financial Assets (2)	37,755	6,259	98,381	15,434
Other financial income	16,460	4,345	30,762	15,585
COFINS and PASEP on finance income	(10,463)	(6,897)	(20,947)	(111,331)
Subtotal	**272,319**	**123,927**	**583,593**	**141,844**
Interest accrued – court-ordered payments revenue	-	52,223	-	2,200,008
Fair Value Adjustment – court-ordered payments (precato	-	63,867	-	63,867
Total Financial Revenue	**272,319**	**240,017**	**583,593**	**2,405,719**
Financial expenses				
Interests and fees on Financing, Borrowings, Debentures and leases (3)	(150,274)	(136,977)	(303,738)	(268,541)
Monetary Variation Losses	(51,860)	(28,166)	(90,493)	(73,288)
Exchange Variation Losses	(1,977)	(9,142)	(1,977)	(13,663)
Loss on Derivatives Financial Instruments	(19,686)	(24,045)	(57,124)	(38,336)
PVA on Contractual Financial Assets	(1)	(182,436)	(1)	(182,437)
Other Finance Expenses	(4,792)	(767)	(9,183)	(935)
Subtotal	**(228,590)**	**(381,533)**	**(462,516)**	**(577,200)**
Provision for regulatory liability (4)	(693,089)	(39,168)	(842,900)	(1,575,102)
Fair Value Adjustment – court-ordered payments (precato	-	-	-	(249,348)
Total Finance Expenses	**(921,679)**	**(420,701)**	**(1,305,416)**	**(2,401,650)**
Financial result	**(649,360)**	**(180,684)**	**(721,823)**	**4,069**

(1) This includes the amount from the Financial Investments arising from the receipt of the court-ordered payments relating to the lawsuit of the undue payment of IRPJ;

(2) Impact of the Present Value Adjustment of Contractual Financial Assets;

(3) Increase of the calculation basis of interest in function of raising of funds from third parties, added to the DI variation;

(4) Regulatory Provision relating to the lawsuit of the undue payment of IRPJ, on the financial consequences to be shares with clients of the Company in future bills of basic sanitation services.

Notes to the interim financial information

28. 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 income 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.

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:

	01/01/2026 to 06/30/2026			01/01/2025 to 06/30/2025		
Description	Water	Sewage	Total	Water	Sewage	Total
Direct Operating Revenue	2,492,496	1,605,945	**4,098,441**	2,293,080	1,445,260	**3,738,340**
Other Operating Revenue	18,735	15,307	**34,042**	21,311	17,235	**38,546**
Total Gross Operating Revenue	**2,511,231**	**1,621,252**	**4,132,483**	**2,314,391**	**1,462,495**	**3,776,886**
Revenue Deductions (PASEP and COFINS)	(156,844)	(128,125)	**(284,969)**	(147,324)	(118,958)	**(266,282)**
Net Operating Revenue	**2,354,387**	**1,493,127**	**3,847,514**	**2,167,067**	**1,343,537**	**3,510,604**
Cost	(1,012,560)	(606,569)	**(1,619,129)**	(1,002,285)	(562,556)	**(1,564,841)**
Gross Income	**1,341,827**	**886,558**	**2,228,385**	**1,164,782**	**780,981**	**1,945,763**
Selling Expenses	(161,201)	(131,701)	**(292,902)**	(215,567)	(174,345)	**(389,912)**
Administrative expenses	(319,218)	(260,802)	**(580,020)**	(430,577)	(348,238)	**(778,815)**
Other Operating Income (Expenses)	(3,102)	(2,535)	**(5,637)**	1,136,097	918,845	**2,054,942**
Financial result	(362,333)	(359,490)	**(721,823)**	31,819	(27,750)	**4,069**
Profit-sharing program	-	-	**-**	(56,654)	(45,820)	**(102,474)**
Provisions	(14,706)	(11,987)	**(26,693)**	26,874	21,229	**48,103**
Pension Plan and Health Insurance	(14,894)	(12,170)	**(27,064)**	(15,633)	(12,646)	**(28,279)**
Provision for regulatory liability	(142,883)	(116,736)	**(259,619)**	(775,503)	(627,205)	**(1,402,708)**
Income before taxes and contributions	**323,490**	**(8,863)**	**314,627**	**865,638**	**485,051**	**1,350,689**
Income Tax and Social Contribution	(480,261)	13,158	**(467,103)**	77,644	43,508	**121,152**
Net profit (loss) for the year	**(156,771)**	**4,295**	**(152,476)**	**943,282**	**528,559**	**1,471,841**
Operating margin - Unaudited/Not Revised	12.9%	-0.5%	**7.6%**	37.4%	33.2%	**35.8%**
Net Margin - Unaudited/Not Revised	-6.7%	0.3%	**-4.0%**	43.5%	39.3%	**41.9%**
Investments in property, plant and equipment/Intangible assets (1)	400,832	751,068	**1,151,900**	370,640	728,132	**1,098,772**
Indebtedness - Borrowings, Financing, Debentures, Leases, and PPP	2,930,348	4,319,680	**7,250,028**	2,877,131	3,820,941	**6,698,072**
Contract assets, Fixed and intangible assets, net	7,212,358	10,306,890	**17,519,248**	6,574,247	8,903,116	**15,477,363**
Depreciations and amortizations for the period	(181,542)	(165,711)	**(347,253)**	(157,735)	(147,520)	**(305,255)**
Accounts receivable (Current and Non-current) (2)	1,575,603	695,582	**2,271,185**	1,516,636	612,357	**2,128,993**
Total assets	10,922,976	15,609,585	**26,532,561**	10,582,807	14,331,673	**24,914,480**
Total liabilities (current and non-current)	5,831,849	8,596,837	**14,428,686**	5,640,015	7,490,159	**13,130,174**
Number of connections - Unaudited/Not Revised (3)	3,555,133	2,687,612	-	3,506,210	2,611,716	-
Volume Thousands of m3 Invoiced - Unaudited/Non-Revised (4)	303,850	248,246	-	295,007	238,594	-

(1) Amounts invested in administrative assets were allocated proportionally to the investments of each segment;

(2) Presented at their gross amount;

(3) 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.

29. INSURANCE

The Company has an insurance contract with MAPFRE Seguros Gerais S/A covering its main assets located in several municipalities throughout the State of Paraná, in the amount of R$2,592,039, with coverage effective from March 13, 2026 to March 12, 2027, including basic coverage for fire, windstorm and electrical damage to equipment.

Assets	Amount insured
Buildings	1,571,530
Machinery, equipment, and Vehicles	946,505
Inventories	74,004
Total	**2,592,039**

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 claims. As of June 30, 2026, the Company provided guarantees through surety bonds in 311 legal proceedings, totaling R$347,777, with Pottencial Seguradora S/A, maturing on June 15, 2027.

The Company also entered into/renewed the contract with AKAD Seguros 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 January 16, 2027.

30. EVENTS AFTER THE REPORTING PERIOD

On July 21, 2026, in connection with the Writ of Mandamus (Case No. 0002738-20.2026.8.16.0004) filed by the Company before the 3rd Public Treasury Court of Curitiba, the request for reconsideration of the injunctive relief was denied. The request sought the suspension of the legal effects of Technical Note No. 002/2026-GTI and of the resolution issued by Agepar's Board of Directors on June 23, 2026, which determined that 100% of the proceeds arising from the IRPJ court-ordered payment be allocated to tariff affordability. Following this decision, the Company filed an Interlocutory Appeal (Case No. 0102855-31.2026.8.16.0000), and the request for preliminary appellate relief was denied by the Court of Justice of the State of Paraná on August 10, 2026, allowing the case to proceed in the ordinary course pending a decision on the merits.

31. EXPLANATION ADDED TO THE ENGLISH-LANGUAGE VERSION

The accompanying financial statements were translated into English from the original Portuguese version prepared for local purposes. Certain accounting practices adopted by the Company that conform to those accounting practices adopted in Brazil may not comply with 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 31 to the financial statements.)

Report on the review of quarterly information

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To the Shareholders, Directors, and Officers of
Companhia de Saneamento do Paraná – Sanepar
Curitiba – PR

Introduction

We have reviewed the interim financial information of the Companhia de Saneamento do Parana ("Company"), contained in the Quarterly Information Form (QFI) for to the quarter ended June 30, 2026, which comprise the statements of financial position as of June 30, 2026, and the respective statement of income and statement of comprehensive income for the three and six months period ended on that date and changes in shareholders' equity and statements of cash flows for the six months period ended on that date, including notes.

The 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, issued by the International Accounting Standards Board (IASB), as well as by the presentation of these information in compliance with standards issued by the Brazilian Securities Commission, applicable to the preparation of the Quarterly Financial Information (QFI). Our responsibility is to express a conclusion on this condensed interim financial information based on our review.

Review scope

We conducted our review in accordance with Brazilian and international standards on review of interim financial 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 financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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 thereon.

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 quarterly information mentioned above are not prepared, in all material respects, in accordance with NBC TG 21 and IAS 34 applicable to the preparation of the Quarterly Financial Information (QFI), and presented in compliance with the standards issued by the Brazilian Securities Commission.

Other matters

Statement of value added

The quarterly financial information referred to above include the Statement of Value Added for the period of six months ended June 30, 2026, prepared under the Company's management responsibility, and presented as complementary information for the purposes of IAS 34.These information were submitted to review procedures performed together with the review of quarterly financial information, aiming to conclude if they are reconciled with the interim financial information and accounting records, as applicable, and whether its form and substance are in accordance with criteria defined in NBC TG 09 – Statement of Value Added. Based on our review, we are not aware of any fact thar leads us to believe that this statement of value added was not prepared, in every significant aspect, according to criteria defined in this Standard, consistent with the interim financial information taken as a whole.

Curitiba, August 13, 2026

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

Ricardo Engel
Accountant CRC 1PR-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 on June 30, 2026.

Curitiba, July 28, 2026.

WILSON BLEY LIPSKI
Chief Executive Officer and
Interim Chief Commercial Officer

OZIRES KLOSTER
Chief Financial and Investor Relations
Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

FLAVIO LUIS COUTINHO SLIVINSKI
Chief Legal Officer

MARCOS DOMAKOSKI
Chief Administrative Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer

STATEMENT

By 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 June 30, 2026.

Curitiba, August 13, 2026.

WILSON BLEY LIPSKI
Chief Executive Officer and
Interim Chief Commercial Officer

OZIRES KLOSTER
Chief Financial and Investor Relations Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

FLAVIO LUIS COUTINHO SLIVINSKI
Chief Legal Officer

MARCOS DOMAKOSKI
Chief Administrative Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer