ITR – QUARTERLY INFORMATION

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Company Information / Capital Structure

Number of shares (Unit)	Current Quarter 09/30/2026
Fully paid-in share capital	
Common	503,735,259
Preferred	1,007,470,260
Total	**1,511,205,519**
Treasury Shares	
Common	0
Preferred	0
Total	0
Gross Revenue	
Reporting Date:	09/30/2026
Consolidated Gross Revenue:	6,211,980
Comparative Assessment Date:	09/30/2025
Comparative Gross Revenue:	5,714,802

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

Individual financial information - Statement of financial position - Assets

(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current quarter 09/30/2026	Prior year 12/31/2025
1	Total assets	27,200,933	26,465,924
1.01	Current assets	6,479,108	7,222,564
1.01.01	Cash and cash equivalents	4,883,968	5,608,131
1.01.01.01	Cash and banks	50,576	18,703
1.01.01.02	Short-term investments	4,833,392	5,589,428
1.01.03	Accounts receivable	1,197,385	1,175,286
1.01.03.01	Trade receivables	1,197,385	1,175,286
1.01.04	Inventories	91,220	97,003
1.01.06	Recoverable taxes	150,623	191,378
1.01.06.01	Withholdings	150,623	191,378
1.01.08	Other current assets	155,912	150,766
1.01.08.03	Other	155,912	150,766
1.01.08.03.01	Restricted deposits	97,750	108,258
1.01.08.03.02	Derivative financial instruments	0	14,029
1.01.08.03.03	Other receivables	58,162	28,479
1.02	Noncurrent assets	20,721,825	19,243,360
1.02.01	Long-term receivables	6,965,847	6,185,739
1.02.01.04	Accounts receivable	77,676	108,052
1.02.01.04.01	Trade receivables	77,676	108,052
1.02.01.07	Deferred taxes	880,484	940,662
1.02.01.07.01	Deferred income tax and social contribution	880,484	940,662
1.02.01.10	Other noncurrent assets	6,007,687	5,137,025
1.02.01.10.03	Restricted deposits	201,504	151,467
1.02.01.10.06	Escrow deposits	425,469	384,357
1.02.01.10.07	Contractual financial assets	963,431	797,305
1.02.01.10.08	Contractual asset	4,194,704	3,685,796
1.02.01.10.09	Other Credits	222,579	118,100
1.02.02	Investments	2,004	2,049
1.02.02.01	Equity interests	2,004	2,049
1.02.02.01.04	Other investments	2,004	2,049
1.02.03	Property, plant and equipment	493,311	453,245
1.02.03.01	PP&E in use	294,950	245,830
1.02.03.02	Right of use of leased assets	198,361	207,415
1.02.04	Intangible assets	13,260,663	12,602,327
1.02.04.01	Intangible assets	13,260,663	12,602,327
1.02.04.01.01	Concession agreement	13,096,321	12,436,906
1.02.04.01.02	Right of use of leased assets	164,342	165,421

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Individual financial information - Statement of financial position - Liabilities and Equity

(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current quarter 09/30/2026	Prior year 12/31/2025
2	Total Liabilities	27,200,933	26,465,924
2.01	Current liabilities	4,123,711	6,024,748
2.01.01	Social and Labor Obligations	49,087	277,212
2.01.01.02	Labor Obligations	49,087	277,212
2.01.02	Suppliers	419,101	504,986
2.01.02.01	National Suppliers	419,101	504,986
2.01.03	Tax Obligations	129,308	101,893
2.01.03.01	Federal Tax Obligations	125,946	98,750
2.01.03.01.01	Income Tax and Social Contribution Payable	62,842	1,161
2.01.03.01.02	Other Federal Taxes	63,104	97,589
2.01.03.03	Municipal Tax Obligations	3,362	3,143
2.01.04	Loans and Financing	1,224,043	997,329
2.01.04.01	Loans and Financing	316,506	334,511
2.01.04.01.01	In National Currency	287,973	303,776
2.01.04.01.02	In Foreign Currency	28,533	30,735
2.01.04.02	Debentures	757,314	524,640
2.01.04.03	Lease Financing	150,223	138,178
2.01.04.03.01	Rentals	147,657	138,178
2.01.04.03.02	Public-Private Partnership (PPP)	2,566	0
2.01.05	Other Obligations	1,985,415	3,945,418
2.01.05.02	Other	1,985,415	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	3,230	2,824
2.01.05.02.07	Revenues to Be Appropriated	1,483	3,560
2.01.05.02.08	Derivative financial instruments	14,981	0
2.01.05.02.09	Regulatory Liability	1,704,310	3,305,438
2.01.05.02.10	Other Accounts Payable	259,674	199,084
2.01.06	Provisions	316,757	197,910
2.01.06.02	Other Provisions	316,757	197,910
2.01.06.02.04	Provisions for Retirement Plan and Medical Care	79,073	76,366
2.01.06.02.05	Labor Provisions	237,684	121,544
2.02	Noncurrent Liabilities	10,670,815	8,093,395
2.02.01	Loans and Financing	6,082,106	6,395,335
2.02.01.01	Loans and Financing	3,633,590	3,308,504
2.02.01.01.01	In National Currency	3,480,018	3,124,090
2.02.01.01.02	In Foreign Currency	153,572	184,414
2.02.01.02	Debentures	2,047,029	2,662,695
2.02.01.03	Lease Financing	401,487	424,136
2.02.02	Other Obligations	2,868,327	77,374
2.02.02.02	Other	2,868,327	77,374
2.02.02.02.04	Contractors and Suppliers	10,169	11,521
2.02.02.02.09	Deferred Revenue	0	593
2.02.02.02.10	Regulatory Liability	2,799,006	0
2.02.02.02.11	Other Accounts Payable	59,152	65,260

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Individual financial information - Statement of financial position - Liabilities and Equity

(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current quarter 09/30/2026	Prior year 12/31/2025
2.02.04	Provisions	1,720,382	1,620,686
2.02.04.02	Other Provisions	1,720,382	1,620,686
2.02.04.02.04	Provisions for Retirement Plan and Medical Care	1,107,016	1,069,126
2.02.04.02.05	Provisions	613,366	551,560
2.03	Equity	12,406,407	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	39,601	42,265
2.03.03.01	Own Assets	39,601	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	152,837	0
2.03.06	Equity Valuation Adjustments	3,693	3,810
2.03.08	Other Comprehensive Results	217,009	217,009

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Individual financial information - Statements of Profit or Loss

(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current Quarter September 30, 2026	Accumulated from the current year 01/01/2026 to 09/30/2026	Prior Quarter September 30, 2025	Accumulated from the prior year 01/01/2025 to 09/30/2025
3.01	Revenue from the Sale of Goods and/or Services	1,940,442	5,787,956	1,804,171	5,314,775
3.02	Cost of Goods and/or Services Sold	-865,32	-2,484,449	-786,147	-2,350,988
3.03	Gross Result	1,075,122	3,303,507	1,018,024	2,963,787
3.04	Operating Expenses/Revenues	-522,564	-1,714,499	-617,362	-1,216,505
3.04.01	Selling Expenses	-152,883	-445,785	-129,099	-519,011
3.04.02	General and Administrative Expenses	-298,598	-878,618	-285,926	-1,064,741
3.04.04	Other Operating Revenues	3,578	7,655	1,174	2,060,131
3.04.04.01	Revenue from Court-Ordered Payment - IRPJ Lawsuit	0	0	0	2,055,758
3.04.04.02	Other Operating Revenues	3,578	7,655	1,174	4,373
3.04.05	Other Operating Expenses	-74,661	-397,751	-203,511	-1,692,884
3.04.05.01	Provision for Contingencies	-35,113	-61,806	-27,881	20,222
3.04.05.02	Retirement and Healthcare Plan	-13,533	-40,597	-14,139	-42,418
3.04.05.03	Regulatory Liability Provision	0	-259,619	-139,11	-1,541,818
3.04.05.04	Profit Sharing Program	-11,479	-11,479	-18,849	-121,323
3.04.05.05	Other Operating Expenses (Revenues)	-14,536	-24,25	-3,532	-7,547
3.05	Earnings Before Earnings and Taxes	552,558	1,589,008	400,662	1,747,282
3.06	Financial Result	-50,653	-772,476	48,838	52,907
3.06.01	Financial Revenues	226,425	810,018	379,45	2,785,169
3.06.02	Financial Expenses	-277,078	-1,582,494	-330,612	-2,732,262
3.06.02.01	Financial Expenses	-181,719	-644,235	-252,789	-829,989
3.06.02.02	Regulatory Liability Provision	-95,359	-938,259	-77,823	-1,652,925
3.06.02.03	Fair Value Adjustment - Warrants Receivable	0	0	0	-249,348
3.07	Earnings Before Taxes on Profit	501,905	816,532	449,5	1,800,189
3.08	Income Tax and Social Contribution on Profit	-199,373	-666,476	-203,099	-81,947
3.08.01	Current	-219,325	-606,298	-162,781	-242,081
3.08.02	Deferred	19,952	-60,178	-40,318	160,134
3.09	Net Income from Continuing Operations	302,532	150,056	246,401	1,718,242

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Individual financial information - Statements of Profit or Loss

(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current Quarter September 30, 2026	Accumulated from the current year 01/01/2026 to 09/30/2026	Prior Quarter September 30, 2025	Accumulated from the prior year 01/01/2025 to 09/30/2025
3.11	Profit (Loss) for the Period	302,532	150,056	246,401	1,718,242
3.99	Earnings per Share - (Reais / Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	PN	0.20645	0.1024	0.16814	1.17253
3.99.01.02	ON	0.18768	0.09309	0.15286	1.06594
3.99.02	Diluted Earnings Per Share				
3.99.02.01	PN	0.20645	0.1024	0.16814	1.17253
3.99.02.02	ON	0.18768	0.09309	0.15286	1.06594

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Individual financial information - Statements of Comprehensive Income (loss)

(Amounts in thousands of Brazilian Reais – R$)

Line item code	Description	Current Quarter September 30, 2026	Accumulated from the current year 01/01/2026 to 09/30/2026	Prior Quarter September 30, 2025	Accumulated from the prior year 01/01/2025 to 09/30/2025
4.01	Profit for the period	302,532	150,056	246,401	1,718,242
4.02	Other comprehensive income	-894	-2,781	-998	-3,012
4.02.01	Utilization of Revaluation Reserve	-1,316	-4,036	-1,445	-4,363
4.02.02	Taxes on the utilization of the revaluation reserve	447	1,372	491	1,483
4.02.03	Realization of the adjustment to deemed cost	-38	-177	-66	-200
4.02.04	Taxes on the realization of the adjustment to deemed cost	13	60	22	68
4.03	Comprehensive income for the period	301,638	147,275	245,403	1,715,230

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Individual financial information - Statements of cash flows – Indirect Method

(Amounts in thousands of Brazilian Reais – R$)

Line item code	Des Description	Accumulated from the current year 01/01/2026 to 09/30/2026	Accumulated from the prior year 01/01/2025 to 09/30/2025
6.01	Net cash from operating activities	2,287,877	6,406,035
6.01.01	Cash from operating activities	1,448,380	2,965,392
6.01.01.01	Profit for the period	150,056	1,718,242
6.01.01.02	Depreciation and amortization	527,153	460,228
6.01.01.03	Costs of write-off of PP&E and intangible assets	9,361	8,597
6.01.01.04	Impairment of assets	-909	-3,062
6.01.01.06	Adjustment to present value of assets and liabilities	-120,362	178,043
6.01.01.07	Allowance for expected credit losses	109,947	159,695
6.01.01.08	Deferred income tax and social contribution liabilities, net	60,178	-160,133
6.01.01.09	Withholdings	61,806	-20,222
6.01.01.10	Pension plan and healthcare plan	40,597	42,418
6.01.01.11	Interest on borrowings	439,019	409,841
6.01.01.12	Monetary Variations on Borrowings	107,224	98,341
6.01.01.13	Interest and Monetary Adjustments – Leases	41,712	52,864
6.01.01.14	Interest and Monetary Adjustments – PPP	125	84
6.01.01.15	Net Foreign Exchange Differences	-19,645	-6,827
6.01.01.16	Changes in Derivative Financial Instruments	37,397	22,386
6.01.01.17	Amortization of Borrowing Costs	4,676	4,822
6.01.01.18	Fair Value Adjustment – Investments	45	75
6.01.02	Changes in assets and liabilities	839,497	3,440,643
6.01.02.01	Trade receivables	-101,670	-81,606
6.01.02.02	Recoverable taxes and contributions	40,755	-142,367
6.01.02.03	Inventories	5,783	-4,022
6.01.02.04	Escrow deposits	-41,112	148,280
6.01.02.05	Other claims and receivables	-131,503	-11,844
6.01.02.06	Contractors and suppliers	-87,237	108,556
6.01.02.07	Taxes and Contributions	510,047	105,596
6.01.02.09	Performance Bonds and Contractual Retentions	406	285
6.01.02.10	Deferred Revenue	-2,670	-2,670
6.01.02.11	Income Tax and Social Contribution Paid	-482,630	-168,752
6.01.02.12	Regulatory Liability	1,197,878	3,194,744
6.01.02.13	Other Accounts Payable	43,435	70,104
6.01.02.14	Regulatory Liabilities	0	0
6.01.02.15	Other payables	0	0
6.02	Net cash flows from investing activities	-1,702,445	-1,842,040
6.02.01	Investment in PP&E, intangible assets and contractual asset	-1,702,445	-1,842,040
6.03	Net cash from financing activities	-1,309,595	-484,743
6.03.01	Borrowings	536,583	782,509
6.03.02	Repayment of financing	-643,756	-293,489
6.03.03	Payments on interest on financing	-500,012	-415,305
6.03.04	Lease payments	-115,007	-107,824
6.03.05	Payments related to public-private partnership (PPP) arrangements	-23,668	-24,552
6.03.06	Borrowing Costs	0	-5.002
6.03.07	Restricted deposits	-39,529	-8,345
6.03.08	Payment of interest on equity	-524,206	-412,735

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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 09/30/2026	Accumulated from the prior year 01/01/2025 to 09/30/2025
6.05	Increase (decrease) in cash and cash equivalents	-724,163	4,079,252
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	4,883,968	5,880,009

(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 changes in equity on September 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	-91,43	0	0	-91,43
5.04.06	Dividends	0	0	-91,43	0	0	-91,43
5.05	Total comprehensive income	0	0	0	152,837	-2,781	150,056
5.05.01	Net income for the period	0	0	0	150,056	0	150,056
5.05.02	Other comprehensive earnings	0	0	0	2,781	-2,781	0
5.05.02.06	Utilization of Revaluation Reserve	0	0	0	4,036	-4,036	0
5.05.02.07	Taxes on Utilization of Revaluation Reserve	0	0	0	-1,372	1,372	0
5.05.02.08	Realization of the adjustments to deemed cost	0	0	0	177	-177	0
5.05.02.09	Taxes on the realization of the adjustment to deemed cost	0	0	0	-60	60	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	152,837	260,303	12,406,407

(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 changes in equity on September 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	1,721,254	-3,012	1,718,242
5.05.01	Net income for the period	0	0	0	1,718,242	0	1,718,242
5.05.02	Other comprehensive earnings	0	0	0	3,012	-3,012	0
5.05.02.06	Utilization of Revaluation Reserve	0	0	0	4,363	-4,363	0
5.05.02.07	Taxes on Utilization of Revaluation Reserve	0	0	0	-1,483	1,483	0
5.05.02.08	Realization of the adjustments to deemed cost	0	0	0	200	-200	0
5.05.02.09	Taxes on the realization of the adjustment to deemed cost	0	0	0	-68	68	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	1,300,885	234,846	12,030,707

(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 09/30/2026	Accumulated from the prior year 01/01/2025 to 09/30/2025
7.01	Revenue	6,085,438	7,607,691
7.01.01	Sales of Goods, products, and services	6,211,980	5,714,802
7.01.02	Other income	-16,595	2,052,584
7.01.04	Allowance for/Reversal of Doubtful accounts	-109,947	-159,695
7.02	Inputs purchased from third parties	-2,318,726	-3,359,509
7.02.01	Costs of Products, Goods, and Services Sold	-827,617	-768,096
7.02.02	Materials, electric power, Outsourced services, and others	-1,110,526	-1,022,860
7.02.04	Others	-380,583	-1,568,553
7.03	Gross value added	3,766,712	4,248,182
7.04	Retentions	-527,153	-460,228
7.04.01	Depreciation, Amortization, and Depletion	-527,153	-460,228
7.05	Net value added produced	3,239,559	3,787,954
7.06	Value added received in transference	840,405	2,905,253
7.06.02	Finance revenue	840,405	2,905,253
7.07	Total value added to distribute	4,079,964	6,693,207
7.08	Distribution of value added	4,079,964	6,693,207
7.08.01	Personnel	1,019,150	1,453,027
7.08.01.01	Direct compensation	600,845	700,28
7.08.01.02	Benefits	372,532	708,188
7.08.01.03	F.G.T.S. (Guarantee Fund for Length of Service)	45,773	44,559
7.08.02	Taxes, Duties, and Contributions	1,320,259	785,113
7.08.02.01	Federal	1,307,828	775,35
7.08.02.02	State	452	477
7.08.02.03	Municipal	11,979	9,286
7.08.03	Third-party capital yield	1,590,499	2,736,825
7.08.03.01	Interest	1,582,494	2,732,262
7.08.03.02	Rentals	8,005	4,563
7.08.04	Yield from shareholders’ capital	150,056	1,718,242
7.08.04.01	Interest on Shareholders' Equity	0	420,369
7.08.04.03	Retained earnings / Loss for the period	150,056	1,297,873

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1. OPERATING DATA

1.1 MARKET

The table below shows the agreements in terms of percentage of the Company's Total Revenue, as of September 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%	21.7 years	Water and Sewage	100%	99.7%	865.1	858.8
Londrina	7.1%	21.7 years	Water and Sewage	100%	100.0%	264.6	270.4
Maringa	5.3%	13.9 years	Water and Sewage	100%	100.0%	178.6	206.0
Ponta Grossa	3.7%	21.7 years	Water and Sewage	100%	93.8%	170.7	159.5
Foz do Iguaçu	3.7%	21.7 years	Water and Sewage	100%	83.9%	130.1	109.8
Cascavel	3.7%	21.7 years	Water and Sewage	100%	100.0%	142.6	158.6
São José dos Pinhais	2.9%	21.7 years	Water and Sewage	100%	89.7%	125.6	110.9
Colombo	1.8%	21.7 years	Water and Sewage	100%	79.6%	90.8	70.8
Guarapuava	1.7%	21.7 years	Water and Sewage	100%	89.1%	76.2	66.5
Toledo	1.6%	21.7 years	Water and Sewage	100%	95.2%	68.9	64.4
Other municipalities	46.7%					2,329.4	1,592.0
Total				**100.0%**	**83.5%**	**4,442.6**	**3,667.7**

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 05/12/2032, 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 83.5%, 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 September 30, 2026.

The number of water connections in September 2026 is 1.5% higher than the number of connections existing in September 2025, which represents an increase of 51,798 water connections, as follows:

Number of Water Connections*	SEP/26 (1)	%	SEP/25 (2)	%	Var. % (1/2)
Residential	3,234,328	90.6	3,188,711	90.6	1.4
Commercial	267,418	7.5	261,942	7.5	2.1
Industrial	13,936	0.4	13,887	0.4	0.4
Public Utility	25,146	0.7	25,031	0.7	0.5
Public Power	29,067	0.8	28,526	0.8	1.9
Total	**3,569,895**	**100.0**	**3,518,097**	**100.0**	**1.5**

* Information unaudited or not reviewed by independent auditors.

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

The number of water connections in September 2026 is 3.2% higher than the number of connections existing in September 2025, which represents an increase of 85,110 sewage connections, as follows:

Number of Sewage Connections*	SEP/26 (1)	%	SEP/25 (2)	%	Var.% (1/2)
Residential	2,449,265	90.3	2,373,089	90.3	3.2
Commercial	221,083	8.2	213,558	8.1	3.5
Industrial	7,043	0.3	6,752	0.3	4.3
Public Utility	17,599	0.6	17,204	0.7	2.3
Public Power	17,473	0.6	16,750	0.6	4.3
Total	**2,712,463**	**100.0**	**2,627,353**	**100.0**	**3.2**

* Information unaudited or not reviewed by independent auditors.

1.2 OPERATIONAL PERFORMANCE

In 3Q26, the volume measured of treated water was 140.0 million m³, compared to 138.6 million m³ in the 3Q25, representing an increase of 1.0%, as shown below:

Measured Water Volume - million m³*	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Residential	118.3	116.9	1.2	367.2	358.0	2.6
Commercial	11.4	11.4	0.0	34.8	34.1	2.1
Industrial	3.1	3.3	-6.1	9.7	9.7	0.0
Public Utility	1.6	1.5	6.7	4.6	4.4	4.5
Public Power	5.6	5.5	1.8	16.7	16.3	2.5
Total	**140.0**	**138.6**	**1.0**	**433.0**	**422.5**	**2.5**

* Information unaudited or not reviewed by independent auditors.

In 3Q26, the measured volume of treated water was 146.6 million m³, compared to 144.5 million m³ in the 3Q25, representing an increase of 1.5%, as shown below:

Billed Water Volume - million m³*	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Residential	123.8	122.2	1.3	381.7	372.6	2.4
Commercial	12.5	12.4	0.8	38.0	37.1	2.4
Industrial	3.4	3.2	6.2	10.1	9.7	4.1
Public Utility	1.2	1.2	0.0	3.6	3.6	0.0
Public Power	5.7	5.5	3.6	17.0	16.5	3.0
Total	**146.6**	**144.5**	**1.5**	**450.4**	**439.5**	**2.5**

* Information unaudited or not reviewed by independent auditors.

The billed volume of sewage in 3Q26 increased 2.9% compared to the 3Q25, as shown below:

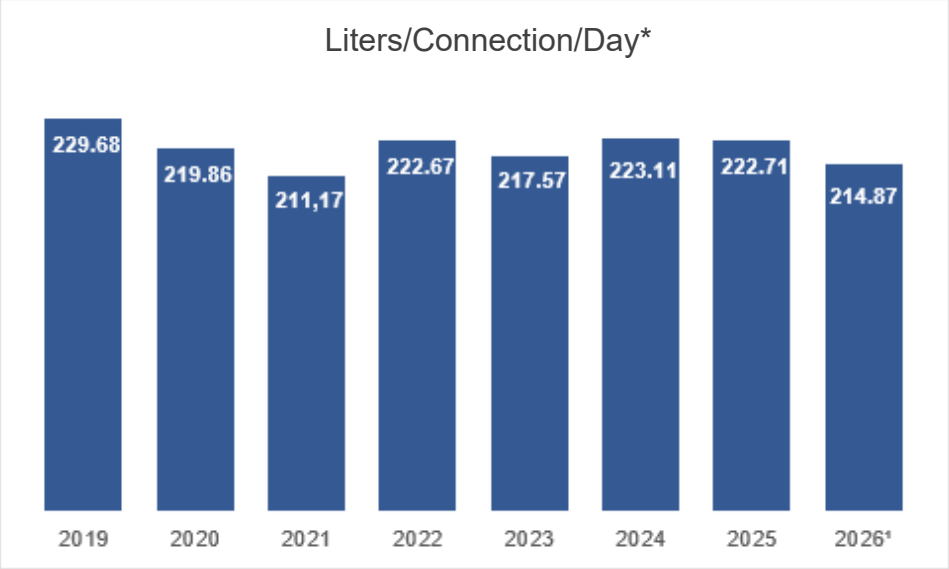
Billed Sewage Volume - million m³*	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Residential	102.5	99.5	3.0	313.1	301.5	3.8
Commercial	12.1	11.9	1.7	36.5	35.6	2.5
Industrial	1.1	1.0	10.0	3.1	3.1	0.0
Public Utility	1.1	1.1	0.0	3.3	3.2	3.1
Public Power	4.6	4.5	2.2	13.6	13.2	3.0
Total	**121.4**	**118.0**	**2.9**	**369.6**	**356.6**	**3.6**

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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*	SEP/26 (1)	SEP/25 (2)	Var. (1/2)	SEP/24 (3)	Var. % (2/3)
Users served with distribution network	4,442,551	4,373,368	1.6 %	4,306,220	1.6 %
No. of treatment plants	168	168	0.0 %	168	0.0 %
No. of wells	1,243	1,220	1.9 %	1,210	0.8 %
No. of surface abstractions	230	224	2.7 %	227	-1.3 %
Km of network laid	64,227	63,156	1.7 %	62,184	1.6 %
Produced volume (m^3)	655,015,899	649,024,462	0.9 %	638,277,816	1.7 %
Billing losses - %	31.24	32.28	-1.04 p.p.	31.79	0.49 p.p.
Revenue evasion - % (default)	1.59	0.50	1.09 p.p.	0.77	-0.27 p.p.

* Information unaudited or not reviewed by independent auditors.

Sewage*	SEP/26 (1)	SEP/25 (2)	Var. (1/2)	SET/24 (3)	Var. % (2/3)
Users served by collection system	3,667,676	3,550,868	3.3 %	3,444,395	3.1 %
No. of treatment plants	280	272	2.9 %	267	1.9 %
Km of network laid	45,142	44,125	2.3 %	42,932	2.8 %
Volume collected in m³	353,383,773	340,437,371	3.8 %	331,843,494	2.6 %

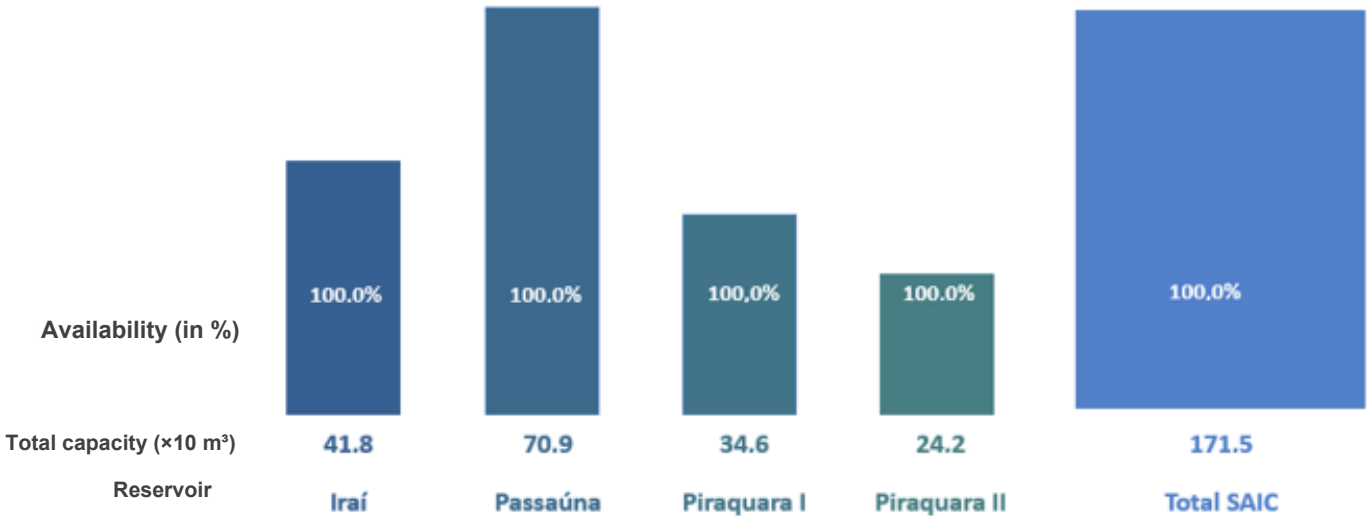
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VOLUMES AVAILABLE

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

Sanepar's dams are medium-sized, considering the storage volume, however, large-sized due to the height/deepness superior to 15 meters. On September 30, 2026, the average volume of reservation was in 100.0% (84.1% on 12/31/2025).



* Information unaudited or not reviewed by independent auditors.

Additionally, the Miringuava Dam has commenced operations and is currently in the filling phase, with 51.4% of its capacity filled, already contributing to the reinforcement of the Curitiba Integrated Water Supply System (SAIC).

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.

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2. FINANCIAL DATA

2.1 ECONOMIC PERFORMANCE

Gross Operating Revenue - R$ million	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Revenue from Water	1,213.9	1,147.2	5.8	3,650.4	3,389.0	7.7
Revenue from Sewage	801.2	736.2	8.8	2,375.4	2,153.9	10.3
Revenue from Services	36.1	34.1	5.9	112.6	103.1	9.2
Revenue from Solid Waste	5.3	5.2	1.9	16.6	15.0	10.7
Services Provided to Municipalities	7.5	6.6	13.6	21.5	19.6	9.7
Donations Made by Customers	11.8	6.8	73.5	27.0	26.6	1.5
Other revenue	3.7	1.8	105.6	8.5	7.6	11.8
Total Operating Revenue	**2,079.5**	**1,937.9**	**7.3**	**6,212.0**	**5,714.8**	**8.7**
COFINS	-114.2	-109.9	3.9	-348.4	-328.7	6.0
PASEP	-24.8	-23.8	4.2	-75.6	-71.3	6.0
Total deductions	**-139.0**	**-133.7**	**4.0**	**-424.0**	**-400.0**	**6.0**
Total operating revenue, net	**1,940.5**	**1,804.2**	**7.6**	**5,788.0**	**5,314.8**	**8.9**

Net operating revenue increased by 7.6%, rising from R$1,804.2 million in 3Q25 to R$1,940.5 million in 3Q26. This increase was mainly due to: (i) tariff adjustment of 2.4993% starting in May 2026; (ii) increase in the billed water and sewage volumes; and (iii) increase in the number of connections.

Operating Costs and Expenses R$ Million	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Personnel	-397.5	-423.8	-6.2	-1,174.2	-1,493.5	-21.4
Materials	-87.9	-86.5	1.6	-245.7	-247.6	-0.8
Electricity	-151.4	-106.2	42.6	-398.4	-317.3	25.6
Sewage Operation Services - PPP	-30.2	-31.2	-3.2	-108.1	-57.0	89.6
Third-party services	-373.6	-321.6	16.2	-1,032.5	-882.8	17.0
Depreciations and amortizations	-179.9	-154.9	16.1	-527.2	-460.2	14.6
Losses on Realization of Credits	-36.5	-13.5	170.4	-109.9	-159.7	-31.2
Fund for Municipal Sanitation and Environmental Administra	-38.3	-37.2	3.0	-115.2	-109.2	5.5
Regulatory fee	-10.0	-9.6	4.2	-30.1	-28.8	4.5
Encouraged donations (IRPJ)	-2.2	-1.6	37.5	-8.8	-9.7	-9.3
Indemnities for damages to third parties	-11.6	-19.7	-41.1	-41.0	-48.3	-15.1
Labor Indemnities to Third Parties	-0.2	-0.7	-71.4	-2.2	-5.1	-56.9
Fees, Permits, and Licenses	-5.1	-3.0	70.0	-17.2	-5.7	201.8
Capitalized expenses	29.4	37.0	-20.5	92.5	98.8	-6.4
Provision for Contingencies	-35.1	-27.9	25.8	-61.8	20.2	-405.9
Pension Plan and Health Insurance	-13.5	-14.1	-4.3	-40.6	-42.4	-4.2
Profit-sharing program	-11.5	-18.8	-38.8	-11.5	-121.3	-90.5
Revenue from Sale of Assets	3.5	1.1	218.2	7.5	4.1	82.9
Write-off of Assets	-2.8	-3.3	-15.2	-8.8	-5.5	60.0
Other Costs and Expenses	-33.6	-22.0	52.7	-106.2	-81.4	30.5
Subtotal	**-1,388.0**	**-1,257.5**	**10.4**	**-3,939.4**	**-3,952.4**	**-0.3**
Revenue of court-ordered payments (precatorios) - Lawsuit	-	-	0.0	-	2,055.8	-100.0
Provision for regulatory liability/Attorney fees	-	-146.0	-100.0	-259.6	-1,670.9	-84.5
Total operating costs (income)	**-1,388.0**	**-1,403.5**	**-1.1**	**-4,199.0**	**-3,567.5**	**17.7**

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Operating costs and expenses, excluding the effects of the Court-Ordered Payment (precatório) and Regulatory Liabilities, increased in the 3Q26 by 10.4% in comparison to the 3Q25. The main variations resulted from:

Personnel
A decrease of 6.2%, mainly due to the reduction in labor indemnities, which totaled R$34.4 million in 3Q26, 56.1% lower than the amount recorded in 3Q25 (R$78.3 million), partially offset by increases arising from: (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) an 4.98% adjustment of the SANESAÚDE plan in June 2026; and (iii) the provision for indemnity bonuses amounting to R$18.6 million (R$17.6 million in the same period of 2025). On the other hand, the number of employees changed from 5,843 in the 3Q25 to 6,245 in the 3Q26.

Materials
An increase of 1.6%, mainly driven by: (i) treatment materials (+2.3%), which accounted for 58.5% of total materials costs in the quarter; (ii) cleaning and hygiene materials (+91.8%); (iii) fuels and lubricants (+11.5%); and (iv) system operation materials (+24.2%), partially offset by a decrease in electromechanical maintenance materials (-21.5%).

Electricity
An increase of 42.6%, driven by higher volumes of water produced (+0.9%) and wastewater treated (+3.8%), 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. The Company seeks to mitigate this exposure through energy procurement for the upcoming years.

Third-party services
An increase of 16.2%, mainly driven by: (i) network maintenance services (+17.6%); (ii) sewage waste removal services (+18.7%); (iii) customer service (+43.6%); (iv) technical operational services (+26.5%); and (v) electromechanical maintenance services (+45.7%).

Depreciations and amortizations
An increase of 16.1%, due to intangible assets and/or property, plant and equipment becoming operational during the period from October 2025 to September 2026, amounting to R$1,783.6 million (net of disposals).

Losses on Realization of Credits
An increase of 170.4%, mainly due to the comparative effect of 3Q25, when the Company’s intensified efforts to negotiate outstanding amounts with private customers resulted in a reduction in outstanding receivables and a reversal of expected credit losses (ECL) in that period.

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Provision for Contingencies

An increase of 25.8%, primarily due to the comparative effect of 3Q25, when the amount was impacted by extraordinary reversals of labor lawsuits totaling approximately R$69.0 million. In 3Q26, the net expense of R$35.1 million mainly reflects: (a) labor matters: the impact of R$39.6 million related to updates of ongoing proceedings arising from court decisions involving, among other matters, pay-equity claims, overtime, intraday rest breaks, night-shift premiums and accumulation of duties, partially offset by reversals of R$24.2 million resulting from the dismissal of lawsuits and partial write-offs; (b) civil matters: additional provisions totaling R$30.6 million, mainly impacted by a lawsuit filed by an IT solutions provider claiming compensation of R$23.6 million, partially offset by R$2.3 million in reversals and settlements of claims for moral and material damages related to service disconnections, undue charges and sewer backflows; and (c) environmental matters: reductions in provisions (reversals and payments) comprising: (i) R$1.5 million related to changes in provisions and the settlement of legal proceedings, offset by the updating of provisions for environmental lawsuits due to court decisions amounting to R$4.6 million; and (ii) R$11.7 million related to the Company's adherence to the Environmental Fines Conversion Program with respect to 25 Environmental Infraction Notices (AIAs) issued by the Water and Land Institute (IAT).

Provision for regulatory liability

A decrease of 100.0%, resulting from the comparative effect of 3Q25, when expenses related to the Regulatory Liability provision and legal fees associated with the IRPJ lawsuit were recognized. At that time, the gain arising from the lawsuit was subject to a 75% sharing requirement with the Company's customers, pursuant to the rule then in force (Agepar Technical Note No. 07/2024), prior to the issuance of Technical Note No. 002/2026-GTI-AGEPAR.

Profit-Sharing Program – PPR

A decrease of 38.8%, directly related to the reduction in cumulative net income through 3Q26 compared to the same period of the previous year.

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2.2 ECONOMIC INDICATORS

Finance Income (Costs) - R$ million	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Financial income						
Financial investments	174.0	113.7	53.0	555.1	245.6	126.0
Monetary Variation Gains	21.3	22.6	-5.8	66.0	71.3	-7.4
Exchange Rate Gains	6.3	6.5	-3.1	26.9	20.5	31.2
Gain on Derivative Financial Instruments	2.8	-	-	31.7	27.6	14.9
PVA on Contractual Financial Assets	22.0	7.0	214.3	120.4	22.4	437.5
Other Finance Income	9.6	5.5	74.5	40.3	21.1	91.0
COFINS and PASEP on finance income	-9.5	-8.8	8.0	-30.4	-120.1	-74.7
Subtotal	**226.5**	**146.5**	**54.6**	**810.0**	**288.4**	**180.9**
Interest accrued – court-ordered payments revenue	-	47.5	-100.0	-	2,247.5	-100.0
Fair Value Adjustment – court-ordered payments (precatorio	-	185.5	-100.0	-	249.3	-100.0
Total Financial Revenue	**226.5**	**379.5**	**-40.3**	**810.0**	**2,785.2**	**-70.9**
Financial expenses						
Interests and fees on Financing, Borrowings,						
Debentures, Leases, and PPP	-151.0	-169.1	-10.7	-454.7	-437.7	3.9
Monetary Variation Losses	-8.8	-17.9	-50.8	-99.3	-91.2	8.9
Exchange Variation Losses	-5.2	-	-	-7.2	-13.7	-47.4
Loss on Derivative Financial Instruments	-12.0	-11.7	2.6	-69.1	-50.0	38.2
PVA on Contractual Financial Assets	-	-18.0	-100.0	-	-200.4	-100.0
Other Finance Expenses	-4.7	-36.1	-87.0	-13.9	-37.0	-62.4
Subtotal	**-181.7**	**-252.8**	**-28.1**	**-644.2**	**-830.0**	**-22.4**
Provision for regulatory liability	-95.4	-77.9	22.5	-938.3	-1,653.0	-43.2
Fair Value Adjustment – court-ordered payments (precatorios	-	-	0.0	-	-249.3	-100.0
Total Finance Expenses	**-277.1**	**-330.7**	**-16.2**	**-1,582.5**	**-2,732.3**	**-42.1**
Financial result	**-50.6**	**48.8**	**-203.7**	**-772.5**	**52.9**	**-1,560.3**

Net financial result varied by -203.7%, from positive R$48.8 million in 3Q25 to negative R$50.6 million in 3Q26, mainly due to the absence of financial income related to the court-ordered payments recognized in 3Q25. Financial expenses decreased by 16.2%, from R$330.7 million in 3Q25 to R$277.1 million in 3Q26, mainly due to a R$31.4 million reduction in Other Financial Expenses, largely resulting from the monetary adjustment of the two (2) Fine Conversion Commitment Agreements (TCCM) entered into with IBAMA, as well as the effect of the R$18 million present value adjustment (PVA) on Contractual Financial Assets recognized in 3Q25. On the other hand, financial income, excluding the effects of the court-ordered payments, increased by 54.6%, from R$146.5 million in 3Q25 to R$226.5 million in 3Q26, mainly reflecting income from financial investments arising from the receipt of court-ordered payments related to the IRPJ tax refund lawsuit and the present value adjustment of Contractual Financial Assets.

Economic Income (Loss) - R$ million	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Operating Revenue	**552.5**	**400.7**	**37.9**	**1,589.0**	**1,747.3**	**-9.1**
Financial result	-50.6	48.8	-203.7	-772.5	52.9	-1,560.3
Income taxes	-199.3	-203.1	-1.9	-666.4	-82.0	712.7
Net Profit	**302.6**	**246.4**	**22.8**	**150.1**	**1,718.2**	**-91.3**

The Company recorded net income of R$302.6 million in 3Q26, representing an increase of 22.8% compared to net income of R$246.4 million recorded in 3Q25. This variation is mainly attributable to the comparative effect of the extraordinary accounting entries related to the IRPJ lawsuit and the corresponding Regulatory Liability provision, which affected the results of the comparative periods. Excluding the non-recurring effects highlighted in operating expenses, there was a 7.6% increase in net operating revenue and 10.4% increase in the subtotal of operating costs and expenses.

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

Non-recurring items - R$ million	3Q26	3Q25	9M26	9M25
Net Profit	**302.6**	**246.4**	**150.1**	**1,718.2**
Revenue of court-ordered payments (precatorios) - Lawsuit IRPJ	0.0	-44.9	0.0	-4,303.2
Provision for regulatory liability/Attorney fees/FVA	95.4	38.3	1,197.9	3,323.8
COFINS/PIS-PASEP on Registered Warrants - Lawsuit IRPJ	0.0	2.1	0.0	104.5
Profit-Sharing Program- PPR	0.0	-6.8	0.0	67.1
Voluntary Dismissal Plan - PDV	0.0	2.2	0.0	174.0
Complementary Allowance for Doubtful Accounts - Installments Bandv	0.0	1.5	0.0	94.5
Contingency Provision Construction Company Itaú	0.0	0.0	0.0	54.0
Contingent Provision - Municipality of Andirá	0.0	87.3	0.0	87.3
Update of the Commitment Agreement IBAMA	0.0	35.9	0.0	35.9
Change in the Probability of Probable Loss for Potential Civil Lawsuit - Maringa	0.0	0.0	0.0	0.0
Tax effects	0.0	-100.4	0.0	-338.5
Net profit adjusted to non-recurring items	**398.0**	**261.6**	**1,348.0**	**1,017.6**
% Net Margin of non-recurring items	20.5	14.5	23.3	19.1
Adjusted EBITDA of non-recurring items	732.6	784.3	2,375.9	2,299.6
% EBITDA Adjusted Margin of non-recurring items	37.8	43.5	41.0	43.3

Distribution of Wealth Created - R$ million	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Personnel Compensation	351.8	388.2	-9.4	1,019.1	1,453.0	-29.9
Payment to Governments (Taxes)	411.9	406.0	1.5	1,320.3	785.1	68.2
Payments to Third Parties (Rents)	2.5	0.1	2,400.0	8.0	4.5	77.8
Third-party capital yield (Interests and Inflation adjustments)	277.1	330.7	-16.2	1,582.5	2,732.3	-42.1
Interest on equity capital and dividends	-	-	-	-	420.4	-100.0
Undistributed profit for the period	302.6	246.4	22.8	150.1	1,297.9	-88.4
Total Economic Wealth	**1,345.9**	**1,371.4**	**-1.9**	**4,080.0**	**6,693.2**	**-39.0**

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	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Net Operating Revenue	1,940.5	1,804.2	7.6 %	5,788.0	5,314.8	8.9 %
Operating Profit	552.5	400.7	37.9 %	1,589.0	1,747.3	-9.1 %
Net Profit	302.6	246.4	22.8 %	150.1	1,718.2	-91.3 %
% Operating Margin *	24.1	23.2	0.9 p.p.	13.1	31.5	-18.4 p.p.
% Net Margin *	15.6	13.7	1.9 p.p.	2.6	32.3	-29.7 p.p.
% Profitability of Average Equity*	2.5	2.1	0.4 p.p.	1.2	15.0	-13.8 p.p.
Net debt/EBITDA (12-month Cumulative Ratio) *	0.8	0.5	0.3 p.p.	0.8	0.5	0.3 p.p.

* Information unaudited or not reviewed by independent auditors.

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At the end of 3Q26, the Company's total assets reached R$ 27,200.9 million (R$26,465.9 million as of December 31, 2025), while total liabilities at the end of 3Q26 amounted to R$14,794.5 million (R$14,118.1 million as of December 31, 2025).

Of the total debt in 3Q26, R$7,306.1 million (R$ 7,392.7 million as of December 31, 2025) relate to loans, borrowings, debentures and leases, representing a reduction of 1.2% compared to fiscal year 2025.

	Baseline	SEP/26	DEC/25	Var.
Equity	R$ Million	12,406.4	12,347.8	0.5 %
Equity value of Share*	R$	8.21	8.17	0.5 %
Indebtedness*	%	54.4	53.3	1.1 p.p.
Current liquidity *	R$	1.57	1.20	30.8 %
Dry liquidity*	R$	1.55	1.18	31.4 %

* Information unaudited or not reviewed by independent auditors.

EBITDA and Operating Cash Generation

EBITDA in 3Q26, which represents the Company's operating result, amounted to R$ 732.4 million, compared to R$ 555.6 million in 3Q25. The EBITDA margin increased from 30.8% to 37.7%.

Operating cash generation in 3Q26 amounted to R$977.9 million, representing a decrease of 80.4% compared to 3Q25, mainly due to the extraordinary comparative effect of the court-ordered payments recognized in 3Q25. The EBITDA Conversion of Operating Cash was 133.5%.

EBITDA - R$ million	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Net Profit	302.6	246.4	22.8	150.1	1,718.2	-91.3
(+) Income taxes	199.3	203.1	-1.9	666.4	82.0	712.7
(+) Finance Income (Loss)	50.6	-48.8	-203.7	772.5	-52.9	-1,560.3
(+) Depreciations and amortizations	179.9	154.9	16.1	527.2	460.2	14.6
EBITDA	**732.4**	**555.6**	**31.8**	**2,116.2**	**2,207.5**	**-4.1**
% EBITDA Margin	37.7	30.8	6.9 p.p.	36.6	41.5	-4.9 p.p.
% EBITDA conversion into cash	133.5	895.9	-762.4 p.p.	108.1	290.2	-182.1 p.p.

2.3 INVESTMENTS

Investments made in 3Q26 totaled R$576.7 million (R$765.1 million in 3Q25), as presented below.

Investments- R$ million	3Q26 (1)	3Q25 (2)	Var. % (1/2)	9M26 (3)	9M25 (4)	Var. % (3/4)
Water	203.1	212.9	-4.6	568.0	553.3	2.7
Sewage	274.4	443.8	-38.2	954.1	1,108.3	-13.9
Other investments	99.2	108.4	-8.5	206.5	202.3	2.1
Total	**576.7**	**765.1**	**-24.6**	**1,728.6**	**1,863.9**	**-7.3**

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2.4 INDEBTEDNESS

Gross debt decreased from R$7,392.7 million in December 2025 to R$7,306.1 million in September 2026, representing a reduction of R$ 86.6 million. Net debt increased from R$1,784.6 million in December 2025 to R$2,422.1 million in September 2026.

The leverage ratio, measured by the “Net Debt/EBITDA (last twelve months)” ratio, was 0.8x in 3Q26 (0.5x in 3Q25).

The indebtedness ratio was 54.4% at the end of 3Q26 (53.7% in 3Q25).

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

Debt - R$ million	Yearly Interest Rate	Index	Contract Termination	Debit Balance	%
Caixa Econômica Federal ²	6.62% to 12.00%	TR	19/04/2046	2,805.9	38.4
Debentures 14th Issuance - Single Series	DI + 1.05%	-	15/01/2030	615.7	8.4
Debentures 10th Issuance - Single Series	4.66%	IPCA	15/03/2027	499.4	6.8
Debentures 13th Issuance - Single Series	DI + 1.90%	-	15/04/2028	428.1	5.9
Debentures 12th Issuance - 2nd Series	5.89%	IPCA	15/01/2032	375.4	5.2
Banco do Brasil - NCE 1st Issuance	100% of DI	-	15/08/2035	339.4	4.6
BNDES - Avançar	3.59% and 5.60%	IPCA	15/12/2041	330.7	4.5
Costal - Lease	11.14%	IPC-FIPE	07/12/2036	299.9	4.1
Debentures 11th Issuance - 2nd Series	4.25%	IPCA	15/03/2029	280.5	3.8
Lease Right of use	14.70%	-	30/06/2030	249.2	3.4
Debentures 11th Issuance - 3th Series	4.49%	IPCA	17/03/2031	217.2	3.0
Banco KFW	1.35%	EURO	30/12/2032	182.0	2.5
Debentures 12th Issuance - 1st Series	DI + 1.08%	-	15/01/2027	154.2	2.1
BNDES - FINAME	7.18%	IPCA	25/01/2035	138.9	1.9
Debentures 7th Issuance- 2nd Series¹	4.79%	IPCA	15/11/2038	86.0	1.2
BNDES - PAC2	TJLP +1.67% to 2.05%	-	15/07/2029	81.4	1.1
BNDES - FINEM	7.86%	IPCA	16/11/2044	71.7	1.0
Debentures 7th Issuance- 4th Series	6.57%	IPCA	15/11/2038	55.2	0.8
Debentures 7th Issuance - 1st Series¹	5.20%	IPCA	15/11/2038	33.7	0.5
Debentures 7th Issuance - 3rd Series	6.97%	IPCA	15/11/2038	21.6	0.3
Debentures 4th Issuance - 1st Series	TJLP + 1.67%	-	15/07/2027	21.5	0.3
Debentures 4th Issuance - 2nd Series	7.44%	IPCA	15/07/2027	15.9	0.2
Public-Private Partnership PPP	7.48%	IPCA	26/03/2048	2.6	0.0
Total				**7,306.1**	**100.0**

¹ IPCA as a variable portion of TLP

² Includes administrative and risk fees, in addition to interest.

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

Description - R$ million	Debit Balance	%
Up to 12 months	1,224.0	16.8
13 to 24 months	806.1	11.0
25 to 36 months	678.5	9.3
37 to 60 months	1,593.5	21.8
Over 60 months	3,004.0	41.1
Total	**7,306.1**	**100.0**

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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, of April 26, 2024, 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.

In January 30, 2025, the Board held their 3rd/2025 Special 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.

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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 Hearing 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 hearing 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) was applied 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 tariff of R$6.83/m³, the tariff tables were increased by 2.7117%. The deadline for implementing the updated tariff structure was 120 days. Further information on the matter is available at Agepar's website: https://www.agepar.pr.gov.br/Pagina/Leis-e-Atos-3.

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On 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-DRE/CSB. The aforementioned adjustment will be applied as of May 17, 2026.

Annual Tariff Adjustment Index – IRT 2027

On October 9, 2026, the Regulatory Agency for Delegated Public Services of the State of Paraná (Agepar) submitted Public Consultation No. 006/2026 regarding the update of the tariff adjustment methodology applicable to basic water and sewage sanitation services provided by Sanepar, in compliance with Reference Standard No. 10/2024 issued by ANA.

4. ESG AGENDA - ENVIRONMENTAL, SOCIAL, AND GOVERNANCE

In July 2026, Sanepar entered into a partnership with the Municipality of Quatro Barras, which will allocate R$3.6 million to environmental protection works. The investments, which are part of the Água Segura Program, focus on expanding the stormwater drainage system in Jardim Menino Deus, located in the Timbu River basin.

Also in July, Insight published the 2026 edition of the ESG Integrity Yearbook, which highlights the 100 companies with the best environmental, social and governance practices. In this edition, Sanepar ranked 26th overall and second in the sanitation sector. In 2024, when the Company first appeared in the overall ranking, it ranked 82nd. This year's edition considered a sample of 1,360 companies operating in Brazil that actively disclose ESG initiatives. The assessment period covered January through December 2025.

In September, Sanepar, together with Paraguay's Sanitation Services Company (ESSAP), the Brazilian Cooperation Agency (ABC) and the Japan International Cooperation Agency (JICA), officially launched ESSAP's Corporate Water Loss Reduction and Control Program in Asunción, Paraguay. The initiative is part of the Brazil-Paraguay-Japan Trilateral Technical Cooperation and aims to strengthen the management of the Paraguayan company by reducing its Non-Revenue Water (NRW) rate, while expanding Sanepar's international activities through the sharing of technical expertise.

With more than 15 years of experience in preparing its Greenhouse Gas (GHG) Inventory, Sanepar developed its Decarbonization Plan based on an in-depth analysis of the calculation methodology and the identification of 44 mitigation levers. Approved by the Executive Board and the Board of Directors during the third quarter of 2026, the Plan establishes the progressive integration of a decarbonization perspective into corporate decision-making and engineering projects, serving as a lever for raising sustainable financing and mitigating exposure to regulatory and/or legal liabilities. The Plan establishes targets to reduce greenhouse gas emissions intensity per cubic meter of wastewater treated by 25% by 2035 and 65% by 2050, compared with the reference scenario, focusing primarily on core operations through the modernization of anaerobic reactors, advanced automation and effluent treatment.

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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 fulfilment of decision for calculation of amounts due by the municipality as previous compensation; and (iii) Andirá, with due date on 05/12/2032, 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, in relation to the agreement with the municipality of Maringa, the parties (Municipality and Company) have discussed judicially the validity of the amendment that postponed the concession with the municipality and, after going through all courts, with the judgment of ARE No. 1363547 on 02/14/2025, exhausted all appeals the appeals made by the Fifth Civil Chamber of TJ/PR in the records of Civil Appeal No. 867.874-2. The judicial decision provides that the Concession Contract will not be extinguished until the municipality performs the payment of the compensation due to the Company, upon the fulfilment of the sentence. On 04/04/2025, the municipality of Maringá moved in the records of the Public Civil Lawsuit No. 0009874-25.2009.8.16.0017 for the beginning of the process for fulfilment of the decision, for the calculation of amounts due as previous compensation. As a continuous act, the Company reassured in the records that the assessment of the amounts to be paid by the municipality shall occur in court. Also, until such indemnification occurs, 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,

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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. At this time, at the municipality's initiative, the proceeding has been stayed for a period of 90 days to assess the possibility of reaching a settlement between the parties.

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 were 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 November 12, 2026.

2.2. Measurement and Presentation Basis

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

2.3. Functional and presentation currency

All amounts presented in the financial statements, including the amounts in the Notes to the financial statements, are stated in thousands of Brazilian Reais, which is the Company's functional and presentation currency, unless otherwise stated, where applicable.

3. SIGNIFICANT ACCOUNTING POLICIES

The main significant accounting policies used in the preparation of the Interim Financial Information for the quarter ended September 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.

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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 Company. For the period ended September 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. Additionally, the Company presents below the main regulatory changes applicable in 2026 and standards issued but not yet effective:

▪*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. On August 27, 2026, the CVM issued Circular Letter No. 2/2026/CVM/SNC/SEP, clarifying certain aspects of the application of CVM Resolution No. 244, including the requirement for companies that elect voluntary disclosure to provide an explicit and unreserved statement of full compliance with CBPS 01 and CBPS 02. 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. At a meeting held on September 17, 2026, the Board of Directors ratified the Executive Board's decision to voluntarily publish the Sustainability-related Financial Information Report in accordance with CBPS 01 and CBPS 02, following the removal of the regulatory requirement pursuant to CVM Resolution No. 244/2026;

▪*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;

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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 year 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;

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.

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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 process of readjustment and review of the tariff is approved by the Regulatory Agency of Parana (AGEPAR).

Credit Risk: the Company is exposed to the credit risk of the counterpart in its financial transactions (cash and cash equivalents, bank deposits, and financial institutions) and accounts receivable (credit to customers and balances with related parties). The maximum exposure is equivalent to the carrying amount as at September 30, 2026, and is stated in Notes 6, 9, and 19. The risks related to customers are mitigated by their composition, that includes a pulverized base that covers the entire population of the state of Paraná. Considering the type of business, Management does not 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.

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

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upward or downward, with all other variables held constant, the effect on profit before income tax would amount to R$ 70,156 and R$ 140,312 as of September 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	139,645	(139,645)	279,290	(279,290)
Assets		**139,645**	**(139,645)**	**279,290**	**(279,290)**
Caixa Econômica Federal	TR	(8,150)	8,150	(16,300)	16,300
BNDES-PAC2	TJLP	(1,652)	1,652	(3,304)	3,304
AVANÇAR BNDES	IPCA	(1,827)	1,827	(3,654)	3,654
FINAME BNDES	IPCA	(1,154)	1,154	(2,308)	2,308
FINEM BNDES	IPCA	(175)	175	(350)	350
Debentures - 4th Issuance - 1st Series	TJLP	(541)	541	(1,082)	1,082
Debentures - 4th Issuance - 2nd Series	IPCA	(203)	203	(406)	406
Debentures - 7th Issuance	TLP	(877)	877	(1,754)	1,754
Debentures - 10th Issuance	IPCA	(3,839)	3,839	(7,678)	7,678
Debentures - 11th Issuance - 1st and 3rd Series	IPCA	(3,849)	3,849	(7,698)	7,698
Debentures - 12th Issuance - 1st Series	DI	(4,231)	4,231	(8,462)	8,462
Debentures - 12th Issuance - 2nd Series	IPCA	(3,291)	3,291	(6,582)	6,582
Debentures - 13th Issuance	DI	(10,499)	10,499	(20,998)	20,998
Debentures - 14th Issuance	DI	(15,619)	15,619	(31,238)	31,238
Operating Lease-Purchase Agreement	DI	(4,281)	4,281	(8,562)	8,562
BANCO DO BRASIL - BB-NC1	DI	(9,301)	9,301	(18,602)	18,602
Liabilities		**(69,489)**	**69,489**	**(138,978)**	**138,978**
Effect on Income before taxation		**70,156**	**(70,156)**	**140,312**	**(140,312)**

The index considered for the twelve-month period ended on September 30, 2026, were TR of 2.02% and the TJLP of 9.13% obtained from Central Bank of Brazil (BACEN), the Broad Consumer Price Index (IPCA) at the rate of 4.58% obtained from IBGE (Brazilian Statistics Bureau), the DI at the rate of 14.47% obtained from B3 – Brasil, Bolsa e Balcão and the CPI at the rate of 3.42% obtained from FIPE.

Exchange rate sensitivity analysis: we present below the impacts that would be generated by changes in the risk variables related to derivative financial instruments intended to hedge foreign-currency borrowings. In accordance with 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 0.2432% in the US dollar rate. This scenario uses the average exchange rate projected for December 2026, compared to the PTAX rate disclosed for September 30, 2026.

Considering the amount of foreign-currency debt of €31,057 thousand (R$ 182,105), the Euro exchange rate of R$ 5,8777 as of September 30, 2026 (PTAX – Central Bank of Brazil), and assuming the maintenance of the proportional amount of US$ 1.1345 per euro, based on a PTAX U.S. dollar rate of R$ 5.1809, the Company estimates a probable impact of R$ 444. 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 (Increase of 0.2432%)	(444)	(45,636)	45,636	(91,272)	91,272

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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.

As at September 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	24/12/2026	2,381	13,895	13,823	72
2	Banco Itaú	06/04/2024	06/25/2027	2,381	13,698	13,632	66
3	Banco Itaú	06/04/2024	24/12/2027	2,381	13,470	13,472	(2)
4	Banco Itaú	06/04/2024	06/26/2028	2,381	13,256	13,334	(78)
5	Banco Itaú	06/04/2024	12/22/2028	2,381	13,024	13,213	(189)
6	Banco Itaú	06/04/2024	06/25/2029	2,381	12,811	13,096	(285)
7	Banco Itaú	06/04/2024	12/24/2029	1,513	8,000	8,271	(271)
8	Banco Santander	11/28/2024	12/24/2029	868	4,604	5,101	(497)
9	Banco Itaú	11/28/2024	06/25/2030	2,381	12,392	14,303	(1,911)
10	Banco Itaú	11/28/2024	12/24/2030	2,381	12,176	14,187	(2,011)
11	Banco Itaú	11/28/2024	06/25/2031	2,381	11,978	14,132	(2,154)
12	Banco Itaú	11/28/2024	12/24/2031	1,884	9,314	11,050	(1,736)
13	Banco Itaú	06/16/2025	12/27/2031	497	2,458	3,021	(563)
14	Banco Itaú	06/16/2025	06/25/2032	2,381	11,576	14,288	(2,712)
15	Banco Santander	06/16/2025	12/24/2032	2,380	11,358	14,068	(2,710)
TOTAL				**30,952**	**164,010**	**178,991**	**(14,981)**

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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 September 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	9/30/2026	12/31/2025
Borrowings, Financing, Debentures, Leases, and PPP	7,306,149	7,392,664
Cash and cash equivalents	(4,883,968)	(5,608,131)
Net debt	2,422,181	1,784,533
Equity	12,406,407	12,347,781
Net debt/Equity ratio	0.20	0.14

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	9/30/2026	12/31/2025
Assets		
Fair value measured through income		
Financial investments	4,833,392	5,589,428
Derivative Financial Instruments	-	14,029
Restricted deposits	299,254	259,725
Amortized cost		
Cash and banks	50,576	18,703
Trade Accounts Receivable, net	1,275,061	1,283,338
Contractual financial assets	963,431	797,305
Other accounts receivable	280,741	146,579
Total	**7,702,455**	**8,109,107**
Liabilities		
Fair value measured through income		
Derivative Financial Instruments	14,981	-
Amortized cost		
Borrowings, Financing, Debentures, Leases, and PPP	7,306,149	7,392,664
Trade payables	429,270	516,507
Other Accounts Payable	318,826	264,344
Total	**8,069,226**	**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".

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5. CASH AND CASH EQUIVALENTS

The breakdown of these is as follows:

Description	9/30/2026	12/31/2025
Unrestricted bank deposits	8,376	12,052
Restricted bank deposits	42,200	6,651
	50,576	18,703
Financial investments	4,833,392	5,589,428
Total Cash and cash equivalents	**4,883,968**	**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 yield from 100.5% to 102.0% of CDI, while the combined average return on investment funds and CDBs is 100.4% of CDI.

6. TRADE RECEIVABLES

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

Description	9/30/2026	12/31/2025
Falling Due Accounts Receivable	454,108	426,150
Accounts Receivable from Installment Payments	295,559	347,692
Adjustment to Present Value	(44,816)	(52,777)
Accounts to be Billed (Unbilled Consumption)	331,365	340,306
	1,036,216	1,061,371
Overdue Accounts Receivable		
1-30 days	227,239	213,098
31 to 60 days	73,447	73,031
61 to 90 days	34,554	33,564
91 to 180 days	72,994	63,852
Over 180 days	813,486	711,379
Expected credit losses	(982,875)	(872,957)
	238,845	221,967
Total of Trade Accounts Receivable, net	**1,275,061**	**1,283,338**
Current	**1,197,385**	**1,175,286**
Non-current	**77,676**	**108,052**

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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	9/30/2026	12/31/2025
Municipal Administration	116,222	(55,936)	(34)	60,252	59,680
Private	2,158,000	(926,939)	(44,782)	1,186,279	1,204,708
Federal Entity	2,443	-	-	2,443	2,375
State Entity	26,087	-	-	26,087	16,575
Closing balance	**2,302,752**	**(982,875)**	**(44,816)**	**1,275,061**	**1,283,338**

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

Description	9/30/2026	12/31/2025
Opening balance	(872,957)	(636,354)
Amounts recorded as (Expenses)/Reversal	(109,947)	(236,603)
Write-offs, Net from Recoveries	29	-
Closing balance	**(982,875)**	**(872,957)**

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

Description	9/30/2026	12/31/2025
Private Customers	(926,939)	(818,342)
Municipal Administration	(55,936)	(54,615)
Total	**(982,875)**	**(872,957)**

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	9/30/2026	12/31/2025
Opening balance	(52,777)	(56,689)
Adjustment to Present Value	7,961	3,912
Closing balance	**(44,816)**	**(52,777)**

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7. RECOVERABLE TAXES AND CONTRIBUTIONS

The breakdown of these is as follows:

Description	9/30/2026	12/31/2025
Income Tax to Offset (1)	150,623	191,378
Total	**150,623**	**191,378**
Current	**150,623**	**191,378**

(1) IRPJ amounting to R$ 44,633, arising from the determination of the Negative Balance of the actual profit calculation for the year ended 2025, and IRRF amounting to R$ 105,990 accrued on the Company's financial investments through the third quarter of 2026.

8. RESTRICTED DEPOSITS

These may be broken down as follows:

Description	9/30/2026	12/31/2025
Reserves kept in CAIXA (1)	201,504	151,467
Other Agreements (2)	97,750	108,258
Total	**299,254**	**259,725**
Current	**97,750**	**108,258**
Non-current	**201,504**	**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	9/30/2026	12/31/2025
Advances to employees	41,064	17,327
Reimbursable payments	2,322	2,189
Guarantee Deposits	2,777	2,119
Municipal Fund for Sanitation and Environmental Administration (1)	230,765	122,962
Prepaid Expenses	2,057	283
Bonds and Other Credits	1,756	1,699
Total	**280,741**	**146,579**
Current	**58,162**	**28,479**
Non-current	**222,579**	**118,100**

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

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10. CONTRACTUAL FINANCIAL ASSETS

Changes in financial assets are as follows:

Description	12/31/2025	Additions	NPV revenue	NPV expenses	9/30/2026
Unamortized investment	2,731,481	145,535	-	-	2,877,016
Adjustment to Present Value	(1,934,176)	(99,771)	120,363	(1)	(1,913,585)
Total	**797,305**	**(a) 45,764**	**120,363**	**(1)**	**963,431**

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

The equivalent discount rate applied to calculate the Adjustment to Present Value was 5.19% (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	9/30/2026
Projects and Works in Progress	3,540,304	1,434,497	38,719	-	(1,039,165)	-	3,974,355
Inventory for Works	122,424	159,410	-	-	-	(103,169)	178,665
Construction in progress PPP	23,068	23,610	-	-	(4,994)	-	41,684
Total	**3,685,796**	**1,617,517**	**38,719**	**-**	**(1,044,159)**	**(103,169)**	**4,194,704**

Up to the third quarter of 2026, the Company recognized as projects and construction in progress the amount R$ 1,617,517 (R$ 1,710,009 in the same period of 2025), arising from: (i) expansion of the Water Supply System, primarily in the municipalities of Piraquara, Umuarama, Castro, Campo Magro, and São José dos Pinhais, (ii) Sewage Treatment and Collection, especially in the municipalities Curitiba, Cascavel, Castro, Apucarana, and Santo Antônio da Platina. 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 Arapongas, Maringá, Curitiba, Imbituva, Rolândia, and Cascavel.

Until the third 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$ 38,719 (R$ 37,076 in the same period of 2025). The average rate used to determine the amount of capitalized borrowing costs concerning total costs was 7.0% (7.2% in the same period of 2025).

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12. FIXED AND INTANGIBLE ASSETS

a) Property, plant and equipment

The breakdown of these is as follows:

By account			9/30/2026	12/31/2025
Description	Cost	Accumulated depreciation		Net amount
Goods for Administrative Use	499,321	(206,474)	292,847	244,228
Other Fixed Assets	2,133	(30)	2,103	1,602
Lease of Right of Use	381,872	(183,511)	198,361	207,415
Total	**883,326**	**(390,015)**	**493,311**	**453,245**

By nature				9/30/2026	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%	168,531	(33,076)	135,455	103,214
Improvements	*2%	12,325	(1,396)	10,929	10,083
Facilities	*5.83%	14,995	(6,719)	8,276	8,915
Equipment	*6.23%	123,514	(58,001)	65,513	59,593
Furniture and fixtures	*7.14%	60,832	(32,103)	28,729	27,488
IT equipment	*19.82%	48,604	(31,257)	17,347	13,146
Vehicles	*13.05%	35,647	(21,044)	14,603	16,616
Machinery, Tractors, and similar items	*19.35%	30,266	(21,862)	8,404	2,370
Tools	*6.67%	1,805	(1,046)	759	816
Patrimonial Assets to be Incorporated	-	1,993	-	1,993	668
Lease of Right of Use	*3.87%	381,872	(183,511)	198,361	207,415
Total		**883,326**	**(390,015)**	**493,311**	**453,245**

* Weighted Average Rate

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b) Intangible assets

The breakdown of these is as follows:

By account			9/30/2026	12/31/2025
Description	Cost	Accumulated Amortization		Net amount
Water Mains	8,566,079	(2,755,446)	5,810,633	5,540,841
Sewage Mains	9,303,254	(2,481,070)	6,822,184	6,443,371
Solid waste	8,283	(8,283)	-	-
Right-of-use and System Operation	125,120	(84,495)	40,625	42,031
Lease of Right of Use	205,048	(40,706)	164,342	165,421
IT Systems under Implementation	141,689	-	141,689	120,623
Other Intangible Assets	482,328	(201,138)	281,190	290,040
Total	**18,831,801**	**(5,571,138)**	**13,260,663**	**12,602,327**

By nature				9/30/2026	12/31/2025
Description	Yearly Amortization Rate	Cost	Accumulated Amortization		Net amount
Plots of land	-	386,837	-	386,837	363,758
Wells	*3.10%	230,963	(52,504)	178,459	166,707
Dams	*2.67%	299,063	(91,370)	207,693	208,250
Civil construction	*2.59%	4,975,736	(1,128,558)	3,847,178	3,584,160
Improvements	*2.67%	111,973	(14,285)	97,688	75,750
Piping	*2.64%	8,362,523	(2,491,441)	5,871,082	5,676,288
Building Connections	*3.33%	1,292,525	(426,394)	866,131	812,014
Facilities	*5.83%	321,776	(164,715)	157,061	156,446
Hydrometers	*10%	465,611	(176,137)	289,474	257,640
Macro-meters	*10%	11,300	(7,213)	4,087	4,062
Equipment	*6.23%	1,353,277	(567,968)	785,309	732,834
Furniture and fixtures	*7.14%	8,887	(5,123)	3,764	3,483
IT equipment	*19.82%	106,745	(94,872)	11,873	14,048
IT programs	*20%	327,232	(144,640)	182,592	185,640
Vehicles	*13.05%	19,149	(16,133)	3,016	3,688
Machinery, Tractors, and similar items	*19.35%	27,174	(25,796)	1,378	1,605
Tools	*6.67%	419	(294)	125	112
Right-of-Use and Transmission Lines	*6.25%	4,824	(1,555)	3,269	3,487
Carbon Credit	100%	3	-	3	20
Environment Protection and Preservation	*20%	50,169	(36,939)	13,230	16,005
Concession of the Municipality of Curitiba (	*1.5%	125,000	(84,375)	40,625	42,031
Concession of the Municipality of Cianorte (	*5%	120	(120)	-	-
Patrimonial Assets to be Incorporated	-	3,758	-	3,758	8,256
Lease of Right of Use	*7.24%	205,048	(40,706)	164,342	165,421
IT Systems under Implementation	-	141,689	-	141,689	120,622
Total		**18,831,801**	**(5,571,138)**	**13,260,663**	**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.

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

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$ 891,549, 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 September 30, 2026, the carrying amount for each asset category linked to the Public-Private Partnership recognized in Intangible Assets is as follows:

By account				9/30/2026	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%	374,899	(71,805)	303,094	293,357
Improvements	*2.67%	9,582	(1,181)	8,401	7,756
Piping	*2.64%	645,225	(165,076)	480,149	472,602
Building Connections	*3.33%	67,638	(19,107)	48,531	45,938
Facilities	*5.83%	10,807	(5,015)	5,792	6,247
Macro-meters	*10%	7	(4)	3	4
Equipment	*6.23%	47,066	(15,533)	31,533	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%	447	(136)	311	321
Assets of PPP		**1,171,271**	**(279,722)**	**891,549**	**870,377**

* Weighted Average Rate

Until the third quarter of 2026, R$ 26,109 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.

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

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

By account				9/30/2026	12/31/2025
Description	Yearly Amortization Rate	Cost	Accumulated Amortization		Net amount
Civil construction	1.67%	37,434	(5,800)	31,634	32,104
Piping	2.00%	147,316	(26,075)	121,241	123,450
Building Connections	3.33%	8,226	(2,458)	5,768	5,973
Facilities	6.67%	309	(191)	118	134
Equipment	6.00%	6,013	(3,398)	2,615	2,897
Lease - Coastal		**199,298**	**(37,922)**	**161,376**	**164,558**
Car Rental	47.97%	159,119	(81,750)	77,369	109,838
Civil construction	21.29%	61,476	(24,713)	36,763	43,091
Equipment	50.52%	9,374	(3,357)	6,017	1,512
IT equipment	32.39%	157,653	(76,475)	81,178	53,837
Lease - Right of use		**387,622**	**(186,295)**	**201,327**	**208,278**
Total		**586,920**	**(224,217)**	**362,703**	**372,836**
Property, plant and equipment		**381,872**	**(183,511)**	**198,361**	**207,415**
Intangible assets		**205,048**	**(40,706)**	**164,342**	**165,421**

The Company recognized in profit or loss the amount of R$ 8,005 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	9/30/2026
Lease - Coastal	164,558	-	(3,182)	161,376
Car Rental	109,838	9,010	(41,479)	77,369
Civil construction	43,091	2,792	(9,120)	36,763
Equipment	1,512	5,791	(1,286)	6,017
IT equipment	53,837	42,532	(15,191)	81,178
Amount	**372,836**	**60,125**	**(70,258)**	**362,703**

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

c) Changes in property, plant and equipment and intangible assets in 2026:

Description	12/31/2025	Additions	Depreciations and amortizations	Write-off and Losses	Transfer of Works	Transfers	9/30/2026
Property, plant and equipment							
Plots of land	2,921	21	-	-	-	-	2,942
Civil construction	103,214	95	(2,110)	(2)	34,258	-	135,455
Improvements	10,083	117	(174)	-	903	-	10,929
Facilities	8,915	-	(639)	-	-	-	8,276
Equipment	59,593	10,281	(5,043)	(97)	587	192	65,513
Furniture and fixtures	27,488	3,800	(2,523)	(460)	424	-	28,729
IT equipment	13,146	7,880	(3,331)	(357)	9	-	17,347
Car Rental	16,616	-	(2,012)	(1)	-	-	14,603
Machinery, Tractors, and similar items	2,370	6,824	(790)	-	-	-	8,404
Tools	816	18	(75)	-	-	-	759
Patrimonial Assets to be Incorporated	668	1,325	-	-	-	-	1,993
Lease of Right of Use	207,415	57,304	(66,203)	-	-	(155)	198,361
Total Fixed Assets	**453,245**	**87,665**	**(82,900)**	**(917)**	**36,181**	**37**	**493,311**
Intangible assets							
Plots of land	363,758	15,404	-	(104)	7,779	-	386,837
Wells	166,707	1,259	(2,006)	(238)	12,796	(59)	178,459
Dams	208,250	-	(6,894)	-	6,727	(390)	207,693
Civil construction	3,584,160	14,507	(95,806)	-	356,108	(11,791)	3,847,178
Improvements	75,750	2,438	(2,125)	-	24,726	(3,101)	97,688
Piping	5,676,288	20,308	(157,735)	(277)	359,050	(26,552)	5,871,082
Building Connections	812,014	1,035	(31,241)	(607)	88,783	(3,853)	866,131
Facilities	156,446	500	(13,353)	-	13,470	(2)	157,061
Hydrometers	257,640	82	(33,119)	(1,602)	66,473	-	289,474
Macro-meters	4,062	8	(457)	-	474	-	4,087
Equipment	732,834	35,794	(51,861)	(2,673)	71,407	(192)	785,309
Furniture and fixtures	3,483	634	(334)	(19)	-	-	3,764
IT equipment	14,048	106	(2,464)	(2)	185	-	11,873
IT programs	185,640	36,462	(37,497)	(2,013)	-	-	182,592
Car Rental	3,688	-	(672)	-	-	-	3,016
Machinery, Tractors, and similar items	1,605	-	(227)	-	-	-	1,378
Tools	112	20	(7)	-	-	-	125
Right-of-Use and Transmission Lines	3,487	-	(218)	-	-	-	3,269
Carbon Credit	20	-	-	-	-	(17)	3
Environment Protection and Preservation	16,005	-	(2,775)	-	-	-	13,230
Concession of the Municipality of Curitiba	42,031	-	(1,406)	-	-	-	40,625
Patrimonial Assets to be Incorporated	8,256	(4,498)	-	-	-	-	3,758
Lease of Right of Use	165,421	2,821	(4,056)	-	-	156	164,342
IT Systems under Implementation	120,622	21,067	-	-	-	-	141,689
Total Intangible Assets	**12,602,327**	**147,947**	**(444,253)**	**(7,535)**	**1,007,978**	**(45,801)**	**13,260,663**
Grand total	**13,055,572**	**235,612**	**(527,153)**	**(8,452)**	**(a) 1,044,159**	**(b) (45,764)**	**13,753,974**

(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).

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

13. BORROWINGS, FINANCING, DEBENTURES, LEASES AND PPP

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

			9/30/2026			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%	-	154,165	-	**154,165**	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%	-	21,456	-	**21,456**	25,247	14,640	**39,887**
Debentures 4th Issuance - 2nd Series	7.44%	IPCA	15,853	-	**15,853**	18,475	10,721	**29,196**
Debentures 10th Issuance - Single Series	4.66%	IPCA	499,395	-	**499,395**	5,269	483,378	**488,647**
Debentures 13th Issuance - Single Series	DI + 1.90%	-	28,402	399,741	**428,143**	13,046	399,408	**412,454**
Debentures 11th Issuance - 2nd Series	4.25%	IPCA	-	280,547	**280,547**	2,748	271,531	**274,279**
BNDES - PAC2	TJLP + 1.67% to 2.05%	-	37,748	43,618	**81,366**	61,211	69,083	**130,294**
Costal - Lease	11.14%	IPC-FIPE	21,106	278,819	**299,925**	19,819	293,150	**312,969**
BNDES - FINAME	7.18%	IPCA	1,130	137,769	**138,899**	890	91,110	**92,000**
Right-of-use Lease	14.70%	-	126,551	122,668	**249,219**	118,359	130,986	**249,345**
Debentures 14th Issuance - Single Series	DI + 1.05%	-	17,583	598,118	**615,701**	43,033	597,514	**640,547**
Debentures 11th Issuance - 3rd Series	4.49%	IPCA	15	217,226	**217,241**	2,384	210,195	**212,579**
Debentures 12th Issuance - 2nd Series	5.89%	IPCA	4,051	371,312	**375,363**	9,320	357,723	**367,043**
Debentures 7th Issuance - 1st Series[1]	5.20%	IPCA	2,783	30,876	**33,659**	2,764	31,645	**34,409**
Debentures 7th Issuance- 2nd Series[1]	4.79%	IPCA	7,096	78,886	**85,982**	6,347	72,813	**79,160**
Debentures 7th Issuance - 3rd Series	6.97%	IPCA	1,837	19,796	**21,633**	1,671	19,185	**20,856**
Debentures 7th Issuance- 4th Series	6.57%	IPCA	4,678	50,527	**55,205**	3,828	44,036	**47,864**
Banco do Brasil - NCE	100% of DI	-	42,520	296,835	**339,355**	57,476	334,035	**391,511**
BNDES-AVANÇAR	3.59% to 5.60%	IPCA	23,534	307,134	**330,668**	20,054	277,215	**297,269**
BNDES - FINEM	7.86%	IPCA	623	71,162	**71,785**	420	51,063	**51,483**
Caixa Econômica Federal [2]	6.62% to 12.00%	TR	182,418	2,623,500	**2,805,918**	163,724	2,301,584	**2,465,308**
Public-Private Partnership PPP	7.48%	IPCA	2,566	-	**2,566**	-	-	**-**
Total in Brazilian Reais			**1,195,510**	**5,928,534**	**7,124,044**	**966,593**	**6,210,921**	**7,177,514**
In Foreign Currency:								
Banco KfW	1.35%	EURO	28,533	153,572	**182,105**	30,736	184,414	**215,150**
Total in Foreign Currency			**28,533**	**153,572**	**182,105**	**30,736**	**184,414**	**215,150**
Closing balance			**1,224,043**	**6,082,106**	**7,306,149**	**997,329**	**6,395,335**	**7,392,664**
Loans and borrowings			316,506	3,633,590	**3,950,096**	334,511	3,308,504	**3,643,015**
Debentures			757,314	2,047,029	**2,804,343**	524,640	2,662,695	**3,187,335**
Leases			147,657	401,487	**549,144**	138,178	424,136	**562,314**
Public-Private Partnership PPP			2,566	-	**2,566**	-	-	**-**

[1] IPCA as a variable portion of TLP

[2] Includes administrative and risk fees, in addition to interest.

Loans and borrowings:

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

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

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 September 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 81.73% of CDI (weighted average), which represents the percentage of 11.83% annually, considering the accumulated CDI of 14.47% 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 September 30, 2026, the weighted average rate applied to contracts was 14.70%. The Company does not have variable rent payments under its leasing contracts, nor does it have a sale or leaseback transaction of assets.

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

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	9/30/2026
Lease - Coastal	312,969	-	-	24,587	(37,631)	299,925
Lease - Right of use	249,345	60,125	-	17,125	(77,376)	249,219
Total	**562,314**	**60,125**	**-**	**41,712**	**(115,007)**	**549,144**
Current	**138,178**					**147,657**
Non-current	**424,136**					**401,487**

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

			9/30/2026	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	49,729	(28,623)	21,106	19,819
More than a year and less than five years	250,875	(120,794)	130,081	90,965
More than five years	182,647	(33,909)	148,738	202,185
Subtotal	**483,251**	**(183,326)**	**299,925**	**312,969**
Lease - Right of use				
Less than a year	150,559	(24,008)	126,551	118,359
More than a year and less than five years	149,580	(26,912)	122,668	130,986
Subtotal	**300,139**	**(50,920)**	**249,219**	**249,345**
Total	**783,390**	**(234,246)**	**549,144**	**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	9/30/2026
Lease - Coastal	364,468
Car Rental	90,951
Mobile Goods	93,916
Real estate	52,953
Total	**602,288**

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

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	12,995	52,922	55,103	57,177	59,274	61,443	291,562	**590,476**
Car Rental	16,174	55,213	25,236	3,112	3,763	1,422	-	**104,920**
Mobile Goods	7,600	33,183	23,847	25,336	27,313	12,754	-	**130,033**
Real estate	2,520	11,224	13,200	15,547	18,436	16,049	-	**76,976**
Total	**39,289**	**152,542**	**117,386**	**101,172**	**108,786**	**91,668**	**291,562**	**902,405**

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	9/30/2026
Public-Private Partnership PPP	-	26,109	46	79	(23,668)	2,566
Total	**-**	**26,109**	**46**	**79**	**(23,668)**	**2,566**
Current	**-**					**2,566**

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	9/30/2026	12/31/2025
TR	2,805,918	2,465,308
TJLP	102,822	170,181
IPCA	2,128,796	1,994,785
DI	1,537,364	1,984,926
IPC-FIPE	299,925	312,969
EURO	182,105	215,150
Without No Monetary Adjustment	249,219	249,345
Total	**7,306,149**	**7,392,664**

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b) The maturity schedule is as follows:

Description	2026	2027	2028	2029	2030	2031	2032	2033
Debentures 4th Issuance	11,277	26,032	-	-	-	-	-	-
Debentures 7th Issuance	4,297	16,127	16,127	16,127	16,127	16,127	16,127	16,127
Debentures 10th Issuance	439	498,956	-	-	-	-	-	-
Debentures 11th Issuance	15	-	-	280,547	-	217,226	-	-
Debentures 12th Issuance (1)	8,215	150,000	-	-	-	-	371,313	-
Debentures 13th Issuance	28,402	-	399,741	-	-	-	-	-
Debentures 14th Issuance	17,583	-	-	-	598,118	-	-	-
Debentures Subtotal	**70,228**	**691,115**	**415,868**	**296,674**	**614,245**	**233,353**	**387,440**	**16,127**
BNDES - PAC2	10,730	34,993	30,043	5,600	-	-	-	-
BNDES- AVANÇAR	6,361	22,967	22,856	22,880	22,880	22,880	22,880	22,880
BNDES - FINAME	1,130	416	8,164	18,135	19,681	19,681	19,681	19,681
BNDES - FINEM	623	-	312	4,451	4,451	4,451	4,451	4,451
Banco do Brasil - NCE 1st Issuance	5,320	37,100	37,100	37,100	37,100	37,100	37,100	37,100
Caixa Econômica Federal	52,112	175,439	199,104	215,186	214,678	210,900	158,195	153,448
Banco KfW	14,539	27,963	27,884	27,884	27,884	27,963	27,988	-
Borrowings and financing subtotals	**90,815**	**298,878**	**325,463**	**331,236**	**326,674**	**322,975**	**270,295**	**237,560**
Lease - Coastal	6,837	19,625	21,740	24,107	26,759	29,732	33,067	36,812
Lease - Right of use	61,373	82,636	44,324	27,719	24,549	8,618	-	-
Leases Subtotal	**68,210**	**102,261**	**66,064**	**51,826**	**51,308**	**38,350**	**33,067**	**36,812**
Public- Private Partnership PPP	2,566	-	-	-	-	-	-	-
Subtotal PPP	**2,566**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**231,819**	**1,092,254**	**807,395**	**679,736**	**992,227**	**594,678**	**690,802**	**290,499**

Description	2034	2035	2036	2037	2038	2039	2040 to 2048	Total
Debentures 4th Issuance	-	-	-	-	-	-	-	**37,309**
Debentures 7th Issuance	16,127	16,127	16,127	16,127	14,785	-	-	**196,479**
Debentures 10th Issuance	-	-	-	-	-	-	-	**499,395**
Debentures 11th Issuance	-	-	-	-	-	-	-	**497,788**
Debentures 12th Issuance (1)	-	-	-	-	-	-	-	**529,528**
Debentures 13th Issuance	-	-	-	-	-	-	-	**428,143**
Debentures 14th Issuance	-	-	-	-	-	-	-	**615,701**
Debentures Subtotal	**16,127**	**16,127**	**16,127**	**16,127**	**14,785**	**-**	**-**	**2,804,343**
BNDES - PAC2	-	-	-	-	-	-	-	**81,366**
BNDES- AVANÇAR	22,880	22,880	22,880	22,880	22,880	22,880	26,804	**330,668**
BNDES - FINAME	19,265	11,517	1,548	-	-	-	-	**138,899**
BNDES - FINEM	4,451	4,451	4,451	4,451	4,451	4,451	21,889	**71,785**
Banco do Brasil - NCE 1st Issuance	37,100	37,235	-	-	-	-	-	**339,355**
Caixa Econômica Federal	148,518	156,043	162,335	156,793	139,273	141,886	522,008	**2,805,918**
Banco KfW	-	-	-	-	-	-	-	**182,105**
Borrowings and financing subtotals	**232,214**	**232,126**	**191,214**	**184,124**	**166,604**	**169,217**	**570,701**	**3,950,096**
Lease - Coastal	41,017	42,265	17,964	-	-	-	-	**299,925**
Lease - Right of use	-	-	-	-	-	-	-	**249,219**
Leases Subtotal	**41,017**	**42,265**	**17,964**	**-**	**-**	**-**	**-**	**549,144**
Public- Private Partnership PPP	-	-	-	-	-	-	-	**2,566**
Subtotal PPP	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,566**
Total	**289,358**	**290,518**	**225,305**	**200,251**	**181,389**	**169,217**	**570,701**	**7,306,149**

(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.

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

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

Description	9/30/2026		9/30/2025	
	Current	Non-current	Current	Non-current
Opening balance	**997,329**	**6,395,335**	**584,638**	**6,046,697**
Releases	-	536,583	-	782,509
Interests and Fines on Financing	439,019	-	409,841	-
Monetary Variations on Financing	-	107,224	-	98,341
Transfers	960,052	(960,052)	616,165	(616,165)
Amortization	(1,282,443)	-	(841,170)	-
Cost in Funds of Third Parties	1,660	3,016	476	(656)
Monetary Variation on Financing	(19,645)	-	(6,827)	-
Interest and Monetary Variation on Leases	41,712	-	52,864	-
Interest and inflation adjustments PPP	125	-	84	-
Leases	60,125	-	107,076	-
Public-Private Partnership PPP	26,109	-	21,832	-
Closing balance	**1,224,043**	**6,082,106**	**944,979**	**6,310,726**

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

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

Index	Releases	Amortization
Debentures 4th Issuance	-	(36,243)
Debentures 7th Issuance	23,608	(23,537)
Debentures 9th Issuance	-	(162,004)
Debentures 10th Issuance	-	(22,688)
Debentures 11th Issuance	-	(91,487)
Debentures 12th Issuance	-	(205,877)
Debentures 13th Issuance	-	(32,211)
Debentures 14th Issuance	-	(92,192)
BNDES - PAC2	-	(57,129)
BNDES-AVANÇAR	37,789	(26,621)
BNDES - FINAME	42,041	(6,301)
BNDES - FINEM	17,930	(3,331)
Banco do Brasil - Book Entry Commercial Papers 1ª Issuance	-	(89,361)
Caixa Econômica Federal	415,215	(279,390)
Banco KfW	-	(15,396)
Subtotal	**536,583**	**(1,143,768)**
Leases (1)	60,125	(115,007)
Public-Private Partnership PPP (2)	26,109	(23,668)
Total	**622,817**	**(1,282,443)**

(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).

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

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 10th, 11th, 12th, 13th, and 14th issuance 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.

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

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 instalment 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 10th, 11th, 12th,13th and 14th issues of simple, non-convertible 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 September 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	9/30/2026	12/31/2025
Income taxes payable	44,500	-
Social contribution payable	18,342	1,161
COFINS (tax on sales) payable	39,095	42,984
PASEP (tax on sales) payable	8,342	9,146
IPTU payable	19	45
Withholding Taxes and Contributions	19,010	48,557
Total Taxes and Contributions	**129,308**	**101,893**
Current	**129,308**	**101,893**

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

15. INCOME TAX AND SOCIAL CONTRIBUTION

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

	9/30/2026		9/30/2025	
Description	Income Tax	Social Contribution	Income Tax	Social Contribution
Income Before Income Tax and Social Contribution	816,532	816,532	1,800,189	1,800,189
Income Tax and Social Contribution - Current Tax Rates	(204,133)	(73,488)	(450,047)	(162,017)
Deductibility Benefit of Interest on Equity	-	-	105,092	37,833
Worker's Meal Program (PAT) (1)	16,147	-	7,232	-
Corporate Citizen Incentive (2)	(105)	-	300	-
Provision for regulatory liability	(299,470)	(107,809)	(798,686)	(287,527)
Revenue of court-ordered payments (precatorios) receivable - IRPJ La	-	-	1,075,805	387,290
Tax incentive Donations	(2,204)	(793)	(2,432)	(875)
Other	6,422	(1,043)	6,017	68
Total Expenses	**(483,343)**	**(183,133)**	**(56,719)**	**(25,228)**
Total Income Tax and Social Contribution	**(666,476)**		**(81,947)**	
Effective Tax Rate	**81.6%**		**4.6%**	

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

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

b) Current and Deferred Income Tax and Social Contribution

These may be broken down as follows:

Description	9/30/2026	9/30/2025
Income Tax	(439,339)	(174,699)
Social Contribution	(166,959)	(67,381)
Recognition/ Realization of Deferred Income Tax	(44,004)	117,980
Recognition/ Realization of Deferred Social Contribution	(16,174)	42,153
Total	**(666,476)**	**(81,947)**

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

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

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	9/30/2026				12/31/2025
		Calculation Basis	Income Tax	Social Contribution	Total	Total
ASSETS						
NPV on Financial Contractual Assets	23 years	1,913,585	478,396	172,223	650,619	657,620
Impairment of assets - Solid waste	16 years	25,073	6,268	2,257	8,525	8,764
Health Insurance and Pension Plan	15 years	1,186,089	296,522	106,748	403,270	389,467
Lease - Coastal (assets)	11 years	299,925	74,981	26,993	101,974	106,410
Impairment of Assets	7 years	4,163	1,041	374	1,415	1,416
Impairment of assets - Industrial water	5 years	7,225	1,807	650	2,457	2,526
Civil, Labor, Tax, and Environmental Provisions	5 years	613,366	153,341	55,203	208,544	187,530
Lease - Right of use - (Assets)	5 years	249,219	62,305	22,430	84,735	84,777
NPV of receivables	5 years	44,816	11,204	4,034	15,238	17,944
FVA - Investments Appraised at Fair Value	5 years	513	128	47	175	159
Allowance for Losses on Doubtful Accounts	3 years	61,824	15,456	5,564	21,020	15,700
Provision for Expected Losses on Trade Accounts Receivable	3 years	153,283	38,321	13,795	52,116	54,790
Provision for PPR	1 year	11,479	2,870	1,033	3,903	54,090
Net Realizable Value of Inventories	1 year	3	1	-	1	90
Voluntary Dismissal Plan - PDV	1 year	-	-	-	-	23,550
Total			**1,142,641**	**411,351**	**1,553,992**	**1,604,833**
LIABILITIES						
Surplus of Fixed Assets CS Bioenergia	48 years	3,905	976	352	1,328	1,384
NPV on Financial Contractual Assets	23 years	1,472,892	368,223	132,560	500,783	485,622
Revaluation Surplus	22 years	60,001	15,000	5,400	20,400	21,772
Donation from Public Agencies	20 years	12,055	3,014	1,085	4,099	4,066
Deferred IRPJ on Constructions and Improvements	17 years	86,704	21,676	-	21,676	22,599
Lease - Coastal (Liabilities)	11 years	161,377	40,344	14,524	54,868	55,950
Attribution of Deemed Cost to Fixed Assets	9 years	5,596	1,399	504	1,903	1,963
Lease - Right of Use (Liabilities)	5 years	201,326	50,332	18,119	68,451	70,815
Total			**500,964**	**172,544**	**673,508**	**664,171**
Total Amount, net			**641,677**	**238,807**	**880,484**	**940,662**

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

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 September 30, 2026, is as follows:

	Deferred tax assets			Deferred tax Liabilities		
Realization period	Income Tax	Social Contribution	Total	Income Tax	Social Contribution	Total
2026	23,705	8,534	32,239	8,233	2,844	11,077
2027	97,686	35,167	132,853	32,932	11,376	44,308
2028	148,593	53,493	202,086	32,932	11,376	44,308
2029	94,816	34,134	128,950	32,932	11,376	44,308
2030	128,863	46,391	175,254	40,482	14,094	54,576
2031 to 2033	148,027	53,290	201,317	68,598	23,255	91,853
2034 to 2036	146,986	52,915	199,901	68,259	23,133	91,392
2037 to 2039	125,040	45,014	170,054	56,282	18,821	75,103
2040 to 2042	99,919	35,971	135,890	56,282	18,821	75,103
2043 to 2045	64,503	23,221	87,724	52,393	18,861	71,254
2046 to 2048	64,503	23,221	87,724	51,122	18,404	69,526
2049 to 2051	-	-	-	62	22	84
2052 to 2054	-	-	-	62	22	84
2055 to 2057	-	-	-	62	22	84
2058 to 2060	-	-	-	62	22	84
2061 to 2063	-	-	-	62	22	84
2064 to 2066	-	-	-	62	22	84
2067 to 2069	-	-	-	62	22	84
2070 to 2072	-	-	-	62	22	84
2073 to 2074	-	-	-	21	7	28
Total	**1,142,641**	**411,351**	**1,553,992**	**500,964**	**172,544**	**673,508**

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 third quarter of 2026 was R$ 2,670 (R$ 2,670 for the same period of 2025). The balance as of September 30, 2026 amounted to R$ 1,483 (R$ 4,153 in 2025), fully recorded in current liabilities.

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

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	9/30/2026
Labor claims (i)	293,457	147,765	(86,820)	(65,778)	288,624
Civil claims (ii)	230,037	117,660	(26,840)	(31,287)	289,570
Environmental claims (iii)	25,664	26,565	(4,409)	(14,806)	33,014
Tax claims (iv)	2,402	3,951	(82)	(4,113)	2,158
Total	**551,560**	**295,941**	**(118,151)**	**(115,984)**	**613,366**

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

Main events in the period:

Additions to labor provisions relate to: (i) an additional provision of R$6,584 related to the lawsuit filed by the Engineers' Union of the State of Paraná (SENGE) concerning salary differences under the Job, Career and Compensation Plan; and (ii) R$ 141,181 arising from the update of amounts provisioned for labor claims as a result of court decisions, as well as the recognition of 76 new lawsuits during the period, offset by reductions in labor provisions (reversals and payments) totaling R$152,598, 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 comprised: (i) R$ 23,640 related to a lawsuit filed by an IT service provider; (ii) R$12,217 related to a claim for property damage indemnification concerning the property subject to expropriation by the municipality of Andirá; (iii) R$12,204 related to the economic and financial rebalancing of a public bidding contract; (iv) R$2,526 related to a lawsuit filed by DM Construtora de Obras Ltda. concerning the economic and financial rebalancing of a construction contract; (v) R$1,763 related to a lawsuit filed by Construtora Itaú concerning the economic and financial rebalancing of a construction contract; and (vi) R$65,310 related to provisions for civil lawsuits arising from court decisions, as well as the recognition of 55 new lawsuits during the period, offset by reductions in civil provisions (reversals and payments) totaling R$58,127, resulting from changes in provisioned amounts and the settlement of lawsuits for moral and material damages, notably those related to traffic accidents, service disconnections, undue charges and sewer backflows.

Additions to environmental provisions comprised: (i) R$11,887 related to the judicial collection of administrative environmental fines imposed on Sanepar by the Municipality of Maringá; and (ii) R$14,678 related to provisions for environmental lawsuits arising from court decisions, offset by reductions in environmental provisions (reversals and payments) comprising: a) R$11,714 related to participation in the Environmental Fine Conversion Program involving 25 Environmental Infraction Notices (AIAs) issued by the Water and Land Institute (IAT); and b) R$7,501 related to changes in provisioned amounts and the settlement of lawsuits.

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:

Nature	Contingent Liabilities	
	9/30/2026	12/31/2025
Labor claims (i)	315,894	57,744
Civil claims (ii)	662,489	1,431,802
Environmental claims (iii)	423,964	399,539
Tax claims (iv)	51,912	52,935
Total	**1,454,259**	**1,942,020**

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

Main events in 2026:

In the third quarter of 2026, based on the assessment of the Company's legal advisors, the class actions filed by the Union of Workers in Sanitation Companies in the State of Paraná (SAEMAC) were reclassified from remote to possible risk. The claims relate to labor matters arising from changes made to the Job, Career and Compensation Plan (PCCR) in 2020, which eliminated the possibility of promotion based on seniority, retaining only promotion based on merit.

In the third quarter of 2026, the Public Civil Action in the amount of R$ 684.324, related to water supply shortages in the municipality of Maringá in January 2016, was formally closed. The case, which was being heard by the 2nd Public Treasury Court of Maringá, involved the Public Prosecutor's Office of the State of Paraná and the Company as parties. The dismissal resulted from the reversal of the lower court's decision, with the plaintiff's claims ultimately being dismissed..

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	9/30/2026	12/31/2025
Labor claims (i)	184,756	150,091
Civil claims (ii)	219,020	207,174
Environmental claims (iii)	12,405	14,694
Tax claims (iv)	9,288	12,398
Total	**425,469**	**384,357**

Main events in 2026:

New labor-related judicial deposits and monetary updates totaling R$108,742 were recorded, of which: (i) R$13,287 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$95,455 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$74,077, resulting from case closures and partial withdrawals.

Civil judicial deposits amounting to R$32,090 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$43,936, 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$8,386 related to the judicial deposit associated with the property damage indemnification claim concerning the property subject to expropriation by the municipality of Andirá.

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

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). Through the third quarter of 2026, the Sponsor contributed R$39,039 to FUSAN (R$35,434 in the same period of 2025).

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

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

SaneSaúde is a self-managed collective 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, up to the 3rd quarter of 2026, the Company transferred R$ 92,485 (R$ 86,028, 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 September 30, 2026, and December 31, 2025:

Description	Pension Plan	Health Insurance	9/30/2026	12/31/2025
Current	20,793	58,280	79,073	76,366
Non-current	291,103	815,913	1,107,016	1,069,126
Total	**311,896**	**874,193**	**1,186,089**	**1,145,492**

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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 third quarter of 2026, the amount of R$ 40,597 was appropriated (R$ 42,418 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.

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 based on the Price Index, plus the actuarial interest rate of 5.50% per annum applicable at the time, 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, nine installments totaling R$4,192 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.

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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 December 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 applicable at the time, 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, 6 installments were amortized in the amount of R$ 2,619.

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.

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	9/30/2026	12/31/2025	9/30/2026	12/31/2025	9/30/2026	9/30/2025	9/30/2026	9/30/2025
State of Parana								
Interest on Equity Capital	-	-	-	109,888	-	-	-	-
Water and Sewage Services	-	-	-	-	157,031	141,535	-	-
Trade Accounts Receivable	26,087	16,575	-	-	-	-	-	-
Municipalities								
Solid Waste Services	-	-	-	-	16,595	15,004	-	-
Garbage Collection Fee Billing Service					21,493	19,639		
Water and Sewage Services	-	-	-	-	123,350	105,611	-	-
Trade Accounts Receivable	60,252	59,680	-	-	-	-	-	-
Municipal Fund of Sanitation and Environmental Management	-	-	57,194	29,271	-	-	115,213	109,162
Sanepar Foundations								
Property Rental	-	-	-	-	46	-	562	526
Employer's Contributions	-	-	-	-	-	-	143,712	121,462
Tecpar								
Contractual guarantee	-	-	79	-	-	-	-	-
ISO and Water Safety Plan	-	-	-	-	-	-	-	5
Celepar								
e-Protocolo System, among others	-	-	14	17	-	-	253	244
Collaboration Solution Google Workspace	20,940	21,521	13,312	19,156	-	-	3,141	698
Interest Receivable	-	12	-	-	-	-	-	-
Simepar								
Water safety plan and others	-	-	-	222	-	-	-	2,786
Infohidro platform	-	-	1,475	-	-	-	6,671	-
Ceasa								
Allocation of Organic Waste	-	-	-	-	662	508	-	-
Total	**107,279**	**97,788**	**72,074**	**158,554**	**319,177**	**282,297**	**269,552**	**234,883**

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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	9/30/2026	9/30/2025
Compensation	9,246	9,102
Charges and benefits	3,176	3,122
Social charges	2,975	2,921
Health insurance (Sanesaúde)	84	89
Pension plan (FusanPrev)	117	112
Total	**12,422**	**12,224**

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 precautionary decision issued by the Office of the Agency's Chief Executive Officer to suspend the effects of the sharing provision until a final decision on the merits, due to a challenge filed by the Paraná Association for Consumer Rights Protection (APDC) with the Court of Auditors of the State of Paraná (TCE/PR).

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 proposed 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.

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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 hearing 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.

Agepar held Public Hearing 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 Hearing 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 Hearing 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 IPCA variation.

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 potential 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%.

At the end of the third quarter of 2026, the Regulatory Liability totaled R$4,503,316, reflecting the financial update for the period. Through the third quarter of 2026, R$1,197,878 was recognized in operating and financial results in connection with the additional recognition of the Regulatory Liability and its financial update based on the real regulatory WACC rate (8.08% p.a.), plus the variation in the IPCA for the period.

The allocation of the amount between Current Liabilities (R$1,704,310) and Non-current Liabilities (R$2,799,006) reflected revised estimates of projected cash outflows. For the portion related to tariff refunds, the allocation took into consideration consumption projection models based on the profile and categories of the Company's customers. For the portion related to non-onerous investments (CAPEX), considering that the list of projects proposed by the Company is currently under review by the regulatory agency, the estimated straight-line amortization period of 48

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months, beginning in January 2027, was maintained. Upon approval by Agepar of the schedule for the non-onerous investment plan and the related derecognition rules, the Company will prospectively reassess the impacts on the classification of these balances.

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). The Company filed an Interlocutory Appeal against this decision (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 interim appellate relief, maintaining the effects of the regulatory decision and ordering the proceeding to continue for subsequent judgment on the merits by the appellate panel.

On August 18, 2026, Agepar's Board of Directors denied the administrative appeal filed by Sanepar against Technical Note No. 002/2026-GTI-AGEPAR. Company Management reiterates its disagreement with the terms established by Agepar's regulatory decision and clarifies that maintaining the provision and adopting the operational measures constitute mandatory compliance with the regulatory determinations and do not represent a waiver of any judicial remedies available against Agepar's decision.

21. OTHER PAYABLES

These may be broken down as follows:

Description	9/30/2026	12/31/2025
Contracts and Agreements with Third Parties (1)	40,467	47,734
Agreements with municipalities	36,444	31,891
Collaterals and Reimbursable Amounts	31,031	26,778
IBAMA installments - PRD (2)	309	347
IAT installments (3)	285	384
TCCM IBAMA (4)	141,387	127,939
TCPCM IAT (5)	11,709	-
Municipal Fund of Sanitation and Environmental Management	57,194	29,271
Total	**318,826**	**264,344**
Current	**259,674**	**199,084**
Non-current	**59,152**	**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 September 2026, with balance of R$ 141,387, 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".

(5) Twenty-five (25) Environmental Infraction Notices (AIAs), issued by the Water and Land Institute (IAT) between 2008 and 2022, were converted into Environmental Administrative Fine Conversion Commitment Agreements (TCPCM) under the Environmental Fine Conversion Program, aimed at promoting the restoration of degraded areas and environmental protection through the provision of services, totaling R$11,709. Nine (9) of these agreements are payable in 60 monthly installments, subject to monetary adjustment of 1% per month, while the remaining agreements are payable in single installments.

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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 per share as of September 30, 2026 is R$ 8.21 (R$ 8.17 as at December 31, 2025).

Subscribed and paid-in capital as at September 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	114,373,733	22.7	603,171,747	59.8	717,545,480	47.5
Other investors	86,707,751	17.2	398,736,547	39.6	485,444,298	32.1
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.

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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 third quarter of 2026, it was realized and transferred to Retained earnings the amount of R$ 2,664 (R$ 2,880 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 property, plant and equipment and intangible assets that were subject to revaluation.

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

Description	9/30/2026	9/30/2025
Opening balance	**42,265**	**46,067**
Realization of Revaluation Reserve	(4,036)	(4,363)
Realization of Taxes on Revaluation Surplus	1,372	1,483
Closing balance	**39,601**	**43,187**

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.

Through the third quarter of 2026, R$ 117 was transferred to retained earnings (R$ 132 in the same period of 2025), net of income tax and social contribution. The realization of this account occurs in the same proportion as the derecognition and depreciation of assets recorded in Property, Plant and Equipment and Intangible Assets to which new values were assigned.

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

Description	9/30/2026	9/30/2025
Opening balance	**3,810**	**4,001**
Realization of Adjustments to Deemed Costs	(177)	(200)
Realization of Taxes on Adjustments to Deemed costs	60	68
Closing balance	**3,693**	**3,869**

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, paid in June 2026. The amount of Interest on the stockholders' equity, which exceeded the minimum mandatory dividend, amounting to R$ 91,430, was transferred from Appropriated Retained Earnings in Equity to Current Liabilities, after approval of the Annual Shareholders' Meeting.

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% in the Company's 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.

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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	9/30/2026	9/30/2025
Numerator		
Net profit for the period attributable to the Company's shareholders		
Common shares	46,892	536,951
Preferred shares	103,164	1,181,291
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	0.09309	1.06594
Per preferred share	0.10240	1.17253

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23. OPERATING REVENUE

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

Description	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Revenue				
Water revenue	1,213,926	1,147,157	3,650,421	3,388,977
Sewage revenue	801,238	736,131	2,375,400	2,153,860
Service revenue	36,071	34,168	112,537	103,123
Solid waste revenue	5,277	5,168	16,595	15,004
Services provided to municipalities	7,464	6,652	21,493	19,639
Donations received from customers	11,859	6,807	27,030	26,610
Other revenue	3,662	1,833	8,504	7,589
Total operating revenue	**2,079,497**	**1,937,916**	**6,211,980**	**5,714,802**
Deductions from operating revenues				
COFINS	(114,250)	(109,888)	(348,387)	(328,671)
PASEP	(24,805)	(23,857)	(75,637)	(71,356)
Total deductions	**(139,055)**	**(133,745)**	**(424,024)**	**(400,027)**
Total operating revenue, net	**1,940,442**	**1,804,171**	**5,787,956**	**5,314,775**

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$ 38,370 (R$ 44,497 for the same period of 2025), until the third 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:

	07/01/2026 to 09/30/2026			07/01/2025 to 09/30/2025		
Description	Water	Sewage	Total	Water	Sewage	Total
Personnel(1)	(106,813)	(55,598)	(162,411)	(119,809)	(55,126)	(174,935)
Materials	(45,739)	(25,852)	(71,591)	(41,714)	(29,389)	(71,103)
Electricity	(126,049)	(25,294)	(151,343)	(90,904)	(15,311)	(106,215)
Sewage Operation Services - PPP	-	(30,146)	(30,146)	-	(31,265)	(31,265)
Third-party services	(131,637)	(91,622)	(223,259)	(114,029)	(77,660)	(191,689)
Depreciations and amortizations	(74,887)	(68,470)	(143,357)	(63,748)	(60,884)	(124,632)
Indemnities for damages to third parties	(7,061)	(810)	(7,871)	(16,244)	(1,002)	(17,246)
Municipal Fund for Sanitation and Environmen	(20,195)	(18,070)	(38,265)	(20,287)	(16,853)	(37,140)
Other costs	(29,591)	(7,486)	(37,077)	(24,825)	(7,097)	(31,922)
Total	**(541,972)**	**(323,348)**	**(865,320)**	**(491,560)**	**(294,587)**	**(786,147)**

	01/01/2026 to 09/30/2026			01/01/2025 to 09/30/2025		
Description	Water	Sewage	Total	Water	Sewage	Total
Personnel(1)	(313,855)	(164,717)	(478,572)	(419,179)	(188,611)	(607,790)
Materials	(135,850)	(66,676)	(202,526)	(121,301)	(84,454)	(205,755)
Electricity	(336,419)	(61,971)	(398,390)	(272,022)	(45,301)	(317,323)
Sewage Operation Services - PPP	-	(108,060)	(108,060)	-	(57,046)	(57,046)
Third-party services	(382,668)	(247,707)	(630,375)	(325,692)	(223,492)	(549,184)
Depreciations and amortizations	(212,577)	(198,354)	(410,931)	(185,947)	(179,663)	(365,610)
Indemnities for damages to third parties	(12,943)	(4,603)	(17,546)	(27,131)	(6,883)	(34,014)
Municipal Fund for Sanitation and Environmen	(61,455)	(53,758)	(115,213)	(59,242)	(49,920)	(109,162)
Other costs	(98,765)	(24,071)	(122,836)	(83,331)	(21,773)	(105,104)
Total	**(1,554,532)**	**(929,917)**	**(2,484,449)**	**(1,493,845)**	**(857,143)**	**(2,350,988)**

(1) The amount was mainly impacted by the provision recognized in 3rd quarter of 2025 for the Voluntary Dismissal Program (VDP) and by the recognition of several labor indemnities related to cases closed in the period.

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

25. SELLING, ADMINISTRATIVE AND OTHER EXPENSES

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

Description	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Selling				
Personnel(1)	(30,948)	(39,054)	(91,002)	(146,869)
Materials	(1,954)	(2,202)	(5,478)	(6,759)
Third-party services	(74,952)	(68,412)	(209,806)	(180,516)
Depreciations and amortizations	(3,976)	(3,322)	(11,250)	(10,073)
Gains (Losses) on credit realization	(36,512)	(13,513)	(109,947)	(159,695)
Indemnities for damages to third parties	(2,660)	(770)	(11,333)	(8,503)
Sanepar Rural Program	(1,332)	(1,163)	(4,592)	(4,064)
Other Expenses	(549)	(663)	(2,377)	(2,532)
Total Selling Expenses	**(152,883)**	**(129,099)**	**(445,785)**	**(519,011)**
Administrative				
Personnel(1)	(204,136)	(209,821)	(604,662)	(738,807)
Materials	(14,403)	(13,209)	(37,722)	(35,132)
Outside Services (2)	(75,381)	(68,319)	(192,275)	(282,159)
Depreciations and amortizations	(32,567)	(27,019)	(104,972)	(84,545)
Regulatory fee	(10,034)	(9,606)	(30,097)	(28,817)
Travel expenses	(2,455)	(2,087)	(6,574)	(5,884)
Court and legal expenses	(2,567)	(3,973)	(7,921)	(7,050)
Encouraged donations (IRPJ)	(2,181)	(1,610)	(8,814)	(9,730)
Social and Environmental Programs	(5,324)	(1,477)	(21,762)	(15,289)
Indemnities for damages to third parties	(1,021)	(1,677)	(12,079)	(5,740)
Labor Indemnities to Third Parties	(213)	(708)	(2,168)	(5,068)
Fees, Permits, and Licenses	(5,050)	(2,930)	(17,187)	(5,662)
Other Expenses	(5,724)	(8,126)	(27,247)	(25,885)
Transfers to Costs and Selling Expenses (3)	33,106	27,563	102,374	86,201
Capitalized Expenses (4)	29,352	37,073	92,488	98,826
Total Administrative Expenses	**(298,598)**	**(285,926)**	**(878,618)**	**(1,064,741)**
Other Operating Income (Expenses)				
Revenue				
Sale of Assets	3,537	1,126	7,493	4,076
Fair Value Adjustment - Investments	41	48	162	297
Subtotal Other Operating Revenue	**3,578**	**1,174**	**7,655**	**4,373**
Expenses				
Eventual Losses	101	(36)	60	(769)
Environmental Fees	(11,858)	(43)	(15,352)	(857)
Write-off of Assets	(2,722)	(3,369)	(8,751)	(5,548)
Fair Value Adjustment - Investments	(57)	(84)	(207)	(373)
Subtotal Other Operating Expenses	**(14,536)**	**(3,532)**	**(24,250)**	**(7,547)**
Total Other Operating Income (Expenses)	**(10,958)**	**(2,358)**	**(16,595)**	**(3,174)**

(1) The amount was mainly impacted by the provision recognized in 3rd quarter 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.

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

26. PROFIT-SHARING PROGRAM

The Company accrued the amount of R$ 11,479 (R$ 121,323 in the same period of 2025) for the Profit-Sharing Program, based on goals and performance targets established for the 2026 fiscal year, which is recorded under Salaries and Social Charges in current liabilities. 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.

27. FINANCE INCOME (COSTS)

Description	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Financial income				
Financial investments (1)	174,041	113,708	555,154	245,540
Monetary Variation Gains	21,298	22,569	66,044	71,254
Exchange Rate Gains	6,277	6,486	26,880	20,490
Gain on Derivatives Financial Instruments	2,728	-	31,663	27,635
PVA on Contractual Financial Assets (2)	21,982	6,949	120,363	22,382
Other Finance Income	9,539	5,556	40,301	21,142
COFINS and PASEP on finance income	(9,440)	(8,753)	(30,387)	(120,084)
Subtotal	**226,425**	**146,515**	**810,018**	**288,359**
Interest accrued – court-ordered payments revenue	-	47,454	-	2,247,462
Fair Value Adjustment – court-ordered payments (precato	-	185,481	-	249,348
Total Financial Revenue	**226,425**	**379,450**	**810,018**	**2,785,169**
Financial expenses				
Interests and fees on Financing, Borrowings, Debentures and leases (3)	(150,969)	(169,177)	(454,707)	(437,718)
Monetary Variation Losses	(8,838)	(17,909)	(99,331)	(91,197)
Exchange Variation Losses	(5,258)	-	(7,235)	(13,663)
Loss on Derivatives Financial Instruments	(11,936)	(11,685)	(69,060)	(50,021)
PVA on Contractual Financial Assets	-	(17,988)	(1)	(200,425)
Other Finance Expenses	(4,718)	(36,030)	(13,901)	(36,965)
Subtotal	**(181,719)**	**(252,789)**	**(644,235)**	**(829,989)**
Provision for regulatory liability (4)	(95,359)	(77,823)	(938,259)	(1,652,925)
Fair Value Adjustment – court-ordered payments (precato	-	-	-	(249,348)
Total Finance Expenses	**(277,078)**	**(330,612)**	**(1,582,494)**	**(2,732,262)**
Financial result	**(50,653)**	**48,838**	**(772,476)**	**52,907**

(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 related to the IRPJ tax refund lawsuit, concerning the financial effects to be shared with the Company's customers through tariff discounts and non-onerous investments, as described in Note 20.

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

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 09/30/2026			01/01/2025 to 09/30/2025		
Description	Water	Sewage	Total	Water	Sewage	Total
Direct Operating Revenue	3,733,344	2,421,609	**6,154,953**	3,465,768	2,195,196	**5,660,964**
Other Operating Revenue	31,321	25,706	**57,027**	29,725	24,113	**53,838**
Total Gross Operating Revenue	**3,764,665**	**2,447,315**	**6,211,980**	**3,495,493**	**2,219,309**	**5,714,802**
Revenue Deductions (PASEP and COFINS)	(232,901)	(191,123)	**(424,024)**	(221,038)	(178,989)	**(400,027)**
Net Operating Revenue	**3,531,764**	**2,256,192**	**5,787,956**	**3,274,455**	**2,040,320**	**5,314,775**
Cost	(1,554,532)	(929,917)	**(2,484,449)**	(1,493,845)	(857,143)	**(2,350,988)**
Gross Income	**1,977,232**	**1,326,275**	**3,303,507**	**1,780,610**	**1,183,177**	**2,963,787**
Selling Expenses	(244,842)	(200,943)	**(445,785)**	(286,559)	(232,452)	**(519,011)**
Administrative expenses	(482,569)	(396,049)	**(878,618)**	(587,871)	(476,870)	**(1,064,741)**
Other Operating Income (Expenses)	(9,115)	(7,480)	**(16,595)**	1,133,285	919,299	**2,052,584**
Financial result	(368,715)	(403,761)	**(772,476)**	72,758	(19,851)	**52,907**
Profit-sharing program	(6,305)	(5,174)	**(11,479)**	(66,986)	(54,337)	**(121,323)**
Provisions	(33,921)	(27,885)	**(61,806)**	11,529	8,693	**20,222**
Pension Plan and Health Insurance	(22,295)	(18,302)	**(40,597)**	(23,418)	(19,000)	**(42,418)**
Provision for regulatory liability	(142,592)	(117,027)	**(259,619)**	(851,278)	(690,540)	**(1,541,818)**
Income before taxes and contributions	**666,878**	**149,654**	**816,532**	**1,182,070**	**618,119**	**1,800,189**
Income Tax and Social Contribution	(544,324)	(122,152)	**(666,476)**	(53,810)	(28,137)	**(81,947)**
Net profit (loss) for the year	**122,554**	**27,502**	**150,056**	**1,128,260**	**589,982**	**1,718,242**
Operating margin - Unaudited/Not Revised	17.7%	6.1%	**13.1%**	33.8%	27.9%	**31.5%**
Net Margin - Unaudited/Not Revised	3.5%	1.2%	**2.6%**	34.5%	28.9%	**32.3%**
Investments in property, plant and equipment/Intangible assets (1)	643,227	1,085,327	**1,728,554**	618,285	1,245,587	**1,863,872**
Indebtedness - Borrowings, Financing, Debentures, Leases, and PPP	2,914,752	4,391,397	**7,306,149**	2,942,743	4,312,962	**7,255,705**
Contract assets, Fixed and intangible assets, net	7,382,113	10,566,565	**17,948,678**	6,759,186	9,365,016	**16,124,202**
Depreciations and amortizations for the period	(276,416)	(250,737)	**(527,153)**	(238,191)	(222,037)	**(460,228)**
Accounts receivable (Current and Non-current) (2)	1,585,266	717,486	**2,302,752**	1,548,629	634,991	**2,183,620**
Total assets	11,187,474	16,013,459	**27,200,933**	10,899,969	15,102,172	**26,002,141**
Total liabilities (current and non-current)	5,979,715	8,814,811	**14,794,526**	5,666,485	8,304,949	**13,971,434**
Number of connections - Unaudited/Not Revised	3,569,895	2,712,463	-	3,518,097	2,627,353	-
Volume Thousands of m3 Invoiced - Unaudited/Non-Revised	450,400	369,647	-	439,549	356,554	-

(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.

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

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 September 30, 2026, the Company provided guarantees through surety bonds in 328 legal proceedings, totaling R$ 465,419, 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

At a meeting held on August 18, 2026, Agepar's Board of Directors granted the Company's request for an extension of the deadline to begin implementing the tariff discount provided for in Technical Note No. 002/2026-GTI-AGEPAR, in order to allow for the development and secure configuration of the Company's commercial systems. Upon completion of the system configuration within the extended period granted by the Regulatory Agency, the Company began applying the tariff discount to its customers on October 1, 2026. The measure consists of a 25% reduction applied exclusively to the minimum consumption tariff (the first 5 m³) for water supply and sanitary sewage services, resulting in an estimated monthly refund of R$100 million. Beginning in the fourth quarter of 2026, the amounts granted will be deducted directly from the previously recognized Regulatory Liability balance, with no impact on the Company's billed revenue.

On October 28, 2026, the Company disclosed a Material Fact informing its shareholders and the market in general that, during a public session held at B3 S.A. - Brasil, Bolsa, Balcão, the bid envelopes submitted under International Public Tender No. 170/2026 for the Asset Lease Agreement, preceded by infrastructure works for the implementation of the Northern Paraná Integrated Water Supply System (SAINP), were opened. The Bidding Committee declared the "Águas do Paraná Consortium" as the top-ranked bidder, with a proposal representing a 3.00% discount on the Monthly Lease Amount (VML) of R$9,031. The contract term is 20 years and 6 months, including the periods required for satisfaction of the conditions precedent, execution of the works, pre-operation activities and the asset lease period.

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 September 30, 2026, which comprise the statements of financial position as of September 30, 2026, and the respective statement of income and statement of comprehensive income for the three and nine months period ended on that date and changes in shareholders' equity and statements of cash flows for the nine 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.

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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 nine months ended September 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, November 12, 2026.

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



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

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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 September 30, 2026.

Curitiba, October 27, 2026.

WILSON BLEY LIPSKI
Chief Executive Officer

OZIRES KLOSTER
Chief Financial and Investor Relations Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

SERGIO AUGUSTO PORTELA
Chief Commercial Officer

FLAVIO LUIS COUTINHO SLIVINSKI
Chief Legal Officer

MARCUS VENICIO CAVASSIN

Chief Administrative Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer

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

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 September 30, 2026.

Curitiba, November 12, 2026.

WILSON BLEY LIPSKI
Chief Executive Officer

OZIRES KLOSTER
Chief Financial and Investor Relations Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

SERGIO AUGUSTO PORTELA
Chief Commercial Officer

FLAVIO LUIS COUTINHO SLIVINSKI
Chief Legal Officer

MARCUS VENICIO CAVASSIN

Chief Administrative Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer