GUIDE FOR THE SHAREHOLDERS' ATTENDANCE AT THE 130th EXTRAORDINARY GENERAL MEETING OF COMPANHIA DE SANEAMENTO DO PARANÁ - SANEPAR

SAPR3 (Common Share)
SAPR4 (Preferred Share)
SAPR11 (Units)

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LETTER FROM THE MANAGEMENT

Dear Shareholder,

This Manual contains all the necessary guidelines for your participation and exercise of voting rights at the General Meetings of Companhia de Saneamento do Paraná – Sanepar.

The 130th Extraordinary General Meeting (EGM) will be held on 12/16/2026, at 11:00 a.m., on first call, exclusively in a digital format, with participation through the ALFM *Easy Voting* digital platform.

This document was prepared based on legal provisions and best Corporate Governance practices, respecting the principles of transparency, integrity, and fairness, with the aim of encouraging and facilitating shareholder participation in this important agenda of the Company.

We look forward to your attendance!

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GUIDELINES FOR SHAREHOLDERS' ATTENDANCE

The information relevant to the resolutions of the EGM is available to shareholders on the Investor Relations website (ri.sanepar.com.br/), on the Brazilian Securities and Exchange Commission (CVM) website (cvm.gov.br)and at Rua Engenheiros Rebouças, 1376, Bairro Rebouças, Curitiba, State of Paraná, Postal Code (CEP) 80215-900, handled by Investor Relations Management – GRI/DFRI.

The Extraordinary General Meetings will be conducted in the official language of the country.

1. Shareholder's attendance

In order to promote greater accessibility and encourage shareholder attendance, the meetings will be held exclusively in digital format, in accordance with CVM Resolution No. 81/2022.

Shareholder attendance may be via the Remote Voting Form – BVD, with detailed guidelines on the documentation required for remote voting included in this guide, or through the Digital Platform, accessed either personally or by a duly appointed proxy, in accordance with CVM Resolution No. 81/2022.

1.1 Remote Voting Form - BVD

The Company provides a remote voting system in accordance with CVM Resolution No. 81/2022, which regulated Articles 121 and 127 of Law 6,404/1976, allowing shareholders to submit remote voting forms through their respective custody or bookkeeping agents, in accordance with the following instructions:

(i) Voting exercised through custody agents
Shareholders who choose to exercise their right to vote remotely through Company custody agent must transmit their voting instructions in compliance with the rules determined by such agent, who will forward said voting ballots to B3's Central Depository. Shareholders must contact custody agents to verify the procedures established by them for issuing voting instructions via form, as well as the documents and information required for this purpose.

(ii) Voting exercised through the bookkeeping agent
Shareholders who choose to exercise their right to vote remotely through their respective bookkeeping agent for shares issued by the Company must transmit their voting instructions observing the rules determined by the latter, who will forward said voting ballots to the Company. Shareholders must contact their respective bookkeeping agent for shares issued by the Company to verify the procedures they have established for issuing voting instructions via form, as well as the documents and information required for this purpose.

Institution contracted by the Company to provide securities bookkeeping services:
Banco Bradesco S.A.
Núcleo Cidade de Deus - Prédio Amarelo, S/Nº
06029-900 – Osasco/São Paulo
Service to shareholders:
Telephone: +55 (11) 3684-9441
Contact: Hamilton José de Brito
Email: bcsf.escrituracao@bradesco.com.br

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(iii) Filling out and submitting the Ballot directly to the Company via platform:
A shareholder who chooses to exercise their right to vote remotely may do so directly with the Company by email easyvoting@alfm.adv.br . The remote voting form should be sent together with the supporting documentation, as follows:

• Individuals: A photo identification document of the shareholder;

• Legal entities: The latest consolidated bylaws or articles of incorporation and corporate documents proving the legal representation of the shareholder; and a photo identification document of the legal representative;

• Investment funds: The latest consolidated fund regulations; bylaws; and a photo identification document of the legal representative;

• Shareholders represented by proxy: A photo identification document (if the proxy is an individual); consolidated and updated Articles of Incorporation or Bylaws (if the proxy is a legal entity); and a power of attorney granting special powers for representation at Sanepar's General Meeting.

Pursuant to Article 27 of CVM Resolution No. 81/2022, the Company establishes that the electronic system will be the only means for submitting the form Remote Voting Form (BVD) directly to the Company, that will receive them **until the end of the day on December 12, 2026**.

The shareholder who exercises their right to vote remotely must complete the Remote Voting Forms (BVD) for all matters applicable to them. If they do not mark their vote on any matter, their shares will be counted as an abstention for that specific item.

Shareholders who participate through the submitting Remote Voting Forms are considered participants in the meeting.

1.2 Participation via Digital Platform

For participation in the EGM through the ALFM *Easy Voting* digital platform, the shareholder must complete the registration by the **end of the day on December 14, 2026**, by accessing the link:

https://easyvoting.alfm.adv.br/acionista.wpconsentimento.aspx?CtxW0jdnQS4JAgUx1hIBxcoAI868Ps4L2nwjJMYzFWbhSYvLOIOfrDs_TZa1JveU

filling out all the registration details, and attaching the following documents required for enabling participation and/or voting at the Meeting:

(i) Individual shareholder:
- Identity document (Identity Card (RG), Foreigner Identity Card (RNE), National Migration Registry Card (RNM), National Driver's License (CNH), or officially recognized professional category card).

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(ii) Legal entity shareholder:

- Most recent restated articles of incorporation or articles of organization;
- Corporate documents proving the shareholder's legal representation;
- Identity document with a photo of the legal representative (Identity Card (RG), Foreigner Identity Card (RNE), National Migration Registry Card (RNM), National Driver's License (CNH), or officially recognized professional category card).

(iii) Investment funds:

- Latest restated regulations of the fund;
- Articles of incorporation;
- Identity document with a photo of the legal representative (Identity Card (RG), Foreigner Identity Card (RNE), National Migration Registry Card (RNM), National Driver's License (CNH), or officially recognized professional category card).

(iv) Shareholders Represented by Proxy

A shareholder who is unable to attend the General Meetings may appoint a proxy with powers to represent them.

As provided for in the Brazilian Corporations Act (Law No. 6404, of 12/15/1976, paragraph 1 of Article 126), *shareholders may be represented at the general meeting by proxy appointed less than one (1) year before, who is a shareholder, administrator, or attorney of the company; in a publicly-held company, the attorney-in-fact may also be a financial institution, and the investment fund administrator will be responsible for representing the joint owners.*

In this regard, the necessary documents are:

- Power of attorney with special powers for representation at Sanepar's General Meetings, with notarization of the grantor's (shareholder) signature, as provided for in Law 6,404/76 or by qualified digital signature—with digital certification issued by a Certifying - Authority, this being the only accepted format for powers of attorney sent digitally;

- Bylaws or Articles of Association and instrument of election/appointment of the administrators, in the event the grantor is a legal entity.

(v) Alien Shareholder Attending the Meeting

The alien shareholder must present the same documents as the Brazilian shareholder, with the exception that the documents must be notarized, consularized, and apostilled, and with a sworn translation, as the case may be, in compliance with Decree No. 8,660, of January 29, 2016.

1.3 Accreditation information

After accomplishing the registration on the Digital Platform, the shareholder will receive an email confirming receipt of the registration request, which will be reviewed by the Company. If approved, shareholders and proxies will receive an email confirming their registration, along with information and instructions for accessing the Digital Platform. In case of rejection, they will receive an email stating the reason for the rejection and, where applicable, providing guidance on how to rectify their registration. The shareholder or proxy holder will have up to 24 hours prior to the Extraordinary General Meeting (EGM) to rectify their registration

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If the shareholder or agent does not receive the confirmation or rejection email of their registration at least 24 hours before the EGM, they should contact the Company via email at easyvoting@alfm.adv.br.

Upon registration, the shareholder or agent agrees to: (i) use the individual link solely and exclusively for participation in the EGM; (ii) not to transfer or disclose the individual link to any third party, whether a shareholder or not; and (iii) not to record or reproduce, in whole or in part, nor transfer, to any third party, shareholder or not, the content or any information transmitted via virtual means during the EGM.

1.4 Information on access to the meetings

Access to the meetings will be restricted to shareholders and their agents or proxies who complete the registration within the established timeframe and manner.

It is the responsibility of the shareholders and agents to ensure the proper functioning, connection, and necessary permissions of their devices for digital participation.

To access the Digital Platform, the following are needed:

Feature	Chrome	Firefox	Safari	Edge
Video 1080p (receive)	✓	✗	✗	✓
Video 1080p (send)	✓	✗	✗	✓
Video 720p (receive)	✓	✓	✓	✓
Video 720p (send)	✓	✓	✓	✓
Audio (receive)	✓	✓	✓	✓
Audio (send)	✓	✓	✓	✓
Background noise cancellation	✓	✓	✓	✓
Calling (PSTN)	✓	✓	✓	✓
Chat	✓	✓	✓	✓

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Feature	Chrome	Firefox	Safari	Edge
Chat - send file	✓	✓	✓	✓
Closed Captions	✓	✓	✓	✓
Cloud recording	✓	✓	✓	✓
Command channel	✓	✓	✓	✓
Encryption	✓	✓	✓	✓
End-to-end encryption (E2EE)	✗	✗	✗	✗
Live transcription	✓	✓	✓	✓
Live translation	✓	✓	✓	✓
Render multiple videos	✓	✓	✓	✓
RTMP Live Stream	✓	✓	✓	✓
Screen sharing (receive)	✓	✓	✓	✓
Screen sharing (send)	✓	✓	✓	✓
Share 2nd camera	✓	✓	✓	✓
Share tab audio	✓	✗	✗	✓
Video (receive)	✓	✓	✓	✓

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Feature	Chrome	Firefox	Safari	Edge
Video (send)	✓	✓	✓	✓
Virtual background	✓	✓	✓	✓
Video WebRTC	✓	✗	✓	✓

Verify that there are no access restrictions to the domains " easyvoting.alfm.adv.br " and "zoom.com," both for connection and for enabling the camera and microphone.

1.5 General Information

In compliance with item II, paragraph 1, of Article 28 of CVM Resolution No. 81/2022, a full recording of the Meeting will be made.

The documents and personal data provided for registration and participation in the EGM will be used exclusively for this purpose and processed in accordance with the provisions of the General Data Protection Law.

Any clarifications can be obtained on the Investor Relations website (www.ri.sanepar.com.br) or via the email address ri@sanepar.com.br.

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COMPANHIA DE SANEAMENTO DO PARANÁ – SANEPAR
PUBLICLY-HELD COMPANY
CVM REGISTER 01862-7 - National Corporate Taxpayer's Register of the Ministry of Finance (CNPJ/MF) No. 76.484.013/0001-45

CALL NOTICE
OF THE 130th EXTRAORDINARY GENERAL MEETING

Shareholders of Companhia de Saneamento do Paraná - Sanepar are invited to participate in the Extraordinary General Meetings, which will be held at 11:00 a.m. on December 16, 2026, in accordance with Article 5, paragraph 3, of CVM Resolution No. 81/2022, at the Company's headquarters, located at Rua Engenheiros Rebouças, 1376, Curitiba, State of Paraná.

In order to promote greater accessibility and encourage shareholder attendance, the current meetings will be held exclusively in digital format, in accordance with CVM Resolution No. 81/2022, through the digital platform ALFM *Easy Voting,* to decide on the following agenda:

I - Proposal to increase the Share Capital by capitalizing Profit Reserves, without a bonus share issue;

II – To deliberate on the amendment and restatement of the Company's Bylaws.

The documents related to the items on the agenda are available to shareholders on the Company's Investor Relations page (ri.sanepar.com.br) and on the CVM website (cvm.gov.br), in compliance with the provisions of CVM Resolution No. 81, dated March 29, 2022, and Law No. 6,404, dated December 15, 1976.

Shareholder's attendance method

The General Meeting will be held exclusively digitally, pursuant to CVM Resolution No. 81/2022, which regulated Articles 121 and 127 of Law No. 6,404/1976, and shareholders may participate through:

a) Remote Voting Form – BVD:
Voting may be exercised through custody agents, through the Company's share registrar, or directly to the Company via the email address easyvoting@alfm.adv.br, which will accept them until the **end of the day on December 12, 2026.**

b) Digital Platform:
For participation in the EGM through the ALFM *Easy Voting* digital platform, the shareholder must complete the registration by the **end of the day on December 14, 2026**, by accessing the link:

https://easyvoting.alfm.adv.br/acionista.wpconsentimento.aspx?CtxW0jdnQS4JAgUx1hIBxcoAI868Ps4L2nwjJMYzFWbhSYvLOIOfrDs_TZa1JveU

Conditions for participation via the Remote Voting Form (BVD) or the Digital Platform must comply with the procedures and mandatory documentation set forth in the Participation Manual for the 130th Extraordinary General Meeting of the Sanitation Company of Paraná – SANEPAR.

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The Extraordinary General Meetings will be conducted in the official language of the country.

Any clarifications can be obtained on the Investor Relations website (ri.sanepar.com.br), or via the email address ri@sanepar.com.br.

Curitiba, November 16, 2026.

Demetrius Nichele Macei
Chairman of the Board of Directors

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EXHIBIT 1: INDIVIDUAL'S POWER OF ATTORNEY FORM

P O W E R O F A T T O R N E Y

Through this particular instrument of power of attorney and under the law, _____, resident and domiciled in _____, registered with the Individual Taxpayer's Register of the Ministry of Finance (CPF/MF) under No. _____, appoints and constitutes its attorney(s)-in-fact_____, to whom it grants special powers to represent the Grantor's interests at the Extraordinary General Meetings of Companhia de Saneamento do Paraná - Sanepar, with its principal place of business located at Rua Engenheiros Rebouças, 1376, Rebouças, Postal Code (CEP) 80215-900, Municipality of Curitiba, State of Paraná, registered with the National Corporate Taxpayer's Register (CNPJ) under No. 76.484.013/0001-45, to be held on _____/_____/_____, at _____, being able to resolve, discuss, and vote on the matters included in the Agenda, examine and approve documents and accounts, challenge, agree, sign minutes and attendance books.

_____, _____, 2026.

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EXHIBIT 2: LEGAL ENTITY'S POWER OF ATTORNEY FORM

P O W E R O F A T T O R N E Y

Through this particular instrument of power of attorney and under the law, _____, with principal place of business at _____, registered with the National Corporate Taxpayer's Register (CNPJ) under No. _____, hereby represented by its undersigned Officers, appoints and constitutes its attorney(ies)-in-fact _____, to which it grants special powers to, (acting jointly or individually), (regardless of the order of appointment), to represent the Grantor's interests at the Extraordinary General Meetings of Companhia de Saneamento do Paraná - Sanepar, with its principal place of business located at Rua Engenheiros Rebouças, 1376, Rebouças, Postal Code (CEP) 80215-900, Municipality of Curitiba, State of Paraná, registered with the CNPJ under No. 76.484.013/0001-45, to be held on _____/_____/_____, at _____, being able to resolve, discuss and vote on the matters included in the Agenda, examine and approve documents and accounts, challenge, agree, sign minutes and attendance books.

_____, _____, 2026.

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