



ITR - QUARTERLY INFORMATION

3Q24

11/07/2024

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

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Company Data / Capital Composition

Number of shares (Unit)	Current quarter September 30, 2024
Fully paid-in share capital	
Common	503.735.259
Preferred	1.007.470.260
Total	1.511.205.519
En Treasury	
Common	0
Preferred	0
Total	0

Individual financial information - Statement of financial position - Assets

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

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

Line item code	Description	Current quarter September 30, 2024	Prior year December 31, 2023
1	Total assets	20.134.318	18.803.905
1.01	Current assets	3.292.197	2.776.732
1.01.01	Cash and cash equivalents	1.674.736	1.285.158
1.01.01.01	Cash and banks	40.785	36.766
1.01.01.02	Short-term investments	1.633.951	1.248.392
1.01.03	Accounts receivable	1.269.984	1.260.202
1.01.03.01	Trade receivables	1.269.984	1.260.202
1.01.04	Inventories	70.671	69.305
1.01.06	Recoverable taxes	106	14.644
1.01.06.01	Withholdings	106	14.644
1.01.08	Other current assets	276.700	147.423
1.01.08.03	Other	276.700	147.423
1.01.08.03.01	Restricted deposits	79.364	61.654
1.01.08.03.02	Derivative financial instruments	154.329	62.838
1.01.08.03.03	Other receivables	43.007	22.931
1.02	Noncurrent assets	16.842.121	16.027.173
1.02.01	Long-term receivables	5.430.081	5.303.172
1.02.01.04	Accounts receivable	185.377	271.525
1.02.01.04.01	Trade receivables	185.377	271.525
1.02.01.07	Deferred taxes	760.728	828.516
1.02.01.07.01	Deferred income tax and social contribution	760.728	828.516
1.02.01.10	Other noncurrent assets	4.483.976	4.203.131
1.02.01.10.03	Restricted deposits	126.781	90.059
1.02.01.10.06	Escrow deposits	434.950	586.869
1.02.01.10.07	Contractual financial assets	845.621	708.227
1.02.01.10.08	Contractual asset	2.951.437	2.761.013
1.02.01.10.09	Other receivables	125.187	56.963
1.02.02	Investments	2.462	2.282
1.02.02.01	Equity interests	2.462	2.282
1.02.02.01.04	Other investments	2.462	2.282
1.02.03	Property, plant and equipment	360.788	378.052
1.02.03.01	PP&E in use	216.721	218.627
1.02.03.02	Right of use of leased assets	144.067	159.425
1.02.04	Intangible assets	11.048.790	10.343.667
1.02.04.01	Intangible assets	11.048.790	10.343.667
1.02.04.01.01	Concession agreement	10.878.561	10.170.024
1.02.04.01.02	Right of use of leased assets	170.229	173.643

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

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

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

Line item code	Description	Current quarter September 30, 2024	Prior year December 31, 2023
2	Total liabilities and equity	20.134.318	18.803.905
2.01	Current liabilities	1.876.503	1.970.093
2.01.01	Payroll, benefits and related taxes	120.231	171.086
2.01.01.02	Payroll and related taxes	120.231	171.086
2.01.02	Trade payables	333.134	354.897
2.01.02.01	Domestic suppliers	333.134	354.897
2.01.03	Taxes payable	94.452	100.087
2.01.03.01	Federal taxes payable	92.046	97.700
2.01.03.01.01	Income tax and social contribution paid	33.688	1.132
2.01.03.01.02	Withholdings	58.358	96.568
2.01.03.03	Municipal taxes payable	2.406	2.387
2.01.04	Borrowings and financing	542.784	671.117
2.01.04.01	Borrowings and financing	251.473	215.751
2.01.04.01.01	In local currency	222.110	190.337
2.01.04.01.02	In foreign currency	29.363	25.414
2.01.04.02	Debentures	172.154	350.461
2.01.04.03	Lease financing	119.157	104.905
2.01.05	Other payables	488.334	484.567
2.01.05.02	Other	488.334	484.567
2.01.05.02.01	Dividends and interest on capital payable	200.941	308.821
2.01.05.02.05	Collaterals and contractual withholdings	2.469	2.382
2.01.05.02.07	Unearned revenue	3.560	3.560
2.01.05.02.08	Derivative financial instruments	143.689	62.287
2.01.05.02.09	Other payables	137.675	107.517
2.01.06	Provisions	297.568	188.339
2.01.06.02	Other provisions	297.568	188.339
2.01.06.02.04	Accrued pension plan and healthcare plan	76.138	73.635
2.01.06.02.05	Provision for labor lawsuits	221.430	114.704
2.02	Noncurrent liabilities	7.700.484	7.089.612
2.02.01	Borrowings and financing	5.915.965	5.106.543
2.02.01.01	Borrowings and financing	2.536.260	2.253.224
2.02.01.01.01	In local currency	2.411.927	2.216.629
2.02.01.01.02	In foreign currency	124.333	36.595
2.02.01.02	Debentures	3.010.439	2.450.048
2.02.01.03	Lease financing	369.266	403.271
2.02.02	Other payables	86.297	93.564
2.02.02.02	Other	86.297	93.564
2.02.02.02.04	Contractors and suppliers	4.730	-
2.02.02.02.09	Unearned revenue	5.043	7.713
2.02.02.02.11	Other payables	76.524	85.851
2.02.04	Provisions	1.698.222	1.889.505
2.02.04.02	Other provisions	1.698.222	1.889.505
2.02.04.02.04	Accrued pension plan and healthcare plan	1.065.935	1.030.892
2.02.04.02.05	Provisions	632.287	858.613

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

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

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

Line item code	Description	Current quarter September 30, 2024	Prior year December 31, 2023
2.03	Equity	10.557.331	9.744.200
2.03.01	Realized capital	5.996.137	5.996.137
2.03.01.01	Paid-in capital	5.996.137	5.996.137
2.03.03	Revaluation reserves	47.075	50.164
2.03.03.01	Own assets	47.075	50.164
2.03.04	Earnings reserves	3.412.060	3.507.386
2.03.04.01	Legal reserve	75.168	75.168
2.03.04.07	Tax incentives reserve	11.616	11.616
2.03.04.08	Proposed additional dividends	0	95.326
2.03.04.10	Investment plan	3.325.276	3.325.276
2.03.05	Retained earnings/accumulated losses	911.663	-
2.03.06	Valuation adjustments to equity	4.088	4.205
2.03.08	Other comprehensive income	186.308	186.308

Individual financial information - Statements of Profit or Loss

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

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

Line item code	Description	Current Quarter	Current Cumulative	Same Quarter of the	Year-to-date
		September 30, 2024	Exercise September 30, 2024	Previous Exercise September 30, 2023	Previous September 30, 2023
3.01	Revenue from sales and/or services	1.709.748	5.072.012	1.605.776	4.595.768
3.02	Cost of sales and/or services	-735.906	-2.157.359	-643.086	-1.848.833
3.03	Gross profit	973.842	2.914.653	962.690	2.746.935
3.04	Operating expenses/revenue	-357.342	-1.150.502	-306.608	-997.737
3.04.01	Selling expenses	-159.789	-419.545	-44.130	-144.863
3.04.02	General and administrative expenses	-284.426	-824.801	-192.717	-570.270
3.04.05	Other operating expenses	86.873	93.844	-69.400	-281.655
3.04.05.01	Provision for contingencies	128.280	226.097	-18.751	-139.594
3.04.05.02	Withholdings	-12.515	-37.546	-11.430	-34.291
3.04.05.03	Profit Sharing Program	-28.881	-86.634	-30.359	-87.098
3.04.05.04	Other Operating Expenses (Revenues)	-11	-8.073	-8.860	-20.672
3.04.06	Share of profit from equity accounted investments	0	0	-361	-949
3.05	Profit before finance income (costs) and taxes	616.500	1.764.151	656.082	1.749.198
3.06	Finance income (costs)	-48.825	-176.449	-65.032	-181.371
3.06.01	Finance income	100.879	288.363	70.977	220.744
3.06.02	Finance costs	-149.704	-464.812	-136.009	-402.115
3.07	Profit before income taxes	567.675	1.587.702	591.050	1.567.827
3.08	Income tax and social contribution	-190.146	-455.225	-194.190	-429.285
3.08.01	Current	-160.994	-387.438	-223.605	-503.464
3.08.02	Deferred	-29.152	-67.787	29.415	74.179
3.09	Profit from continuing operations	377.529	1.132.477	396.860	1.138.542
3.11	Profit/loss for the period	377.529	1.132.477	396.860	1.138.542
3.99	Earnings per share - (reais/share)				
3.99.01	Basic earnings per share				
3.99.01.01	Preferred shares	0,25763	0,7728	0,27082	0,77694
3.99.01.02	Common shares	0,23421	0,70255	0,2462	0,70631
3.99.02	Diluted earnings per share				

Individual financial information - Statements of Profit or Loss

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

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

Line item code	Description	Current Quarter September 30, 2024	Current Cumulative Exercis September 30, 2024	Same Quarter of the Previous Exercise September 30, 2023	Year-to-date Previous September 30, 2023
3.99.02.01	Preferred shares	0,25763	0,7728	0,27082	0,77694
3.99.02.02	Common shares	0,23421	0,70255	0,2462	0,70631

Individual financial information - Statements of Comprehensive Income

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

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

Line item code	Description	Current Quarter September 30, 2024	Current Cumulative Exercis September 30, 2024	Same Quarter of the Previous Exercise September 30, 2023	Year-to-date Previous September 30, 2023
4.01	Profit for the period	377.529	1.132.477	396.860	1.138.542
4.02	Other comprehensive income	-1.030	-3.206	-1.083	-3.265
4.02.01	Realization of the revaluation reserve	-1.521	-4.680	-1.602	-4.838
4.02.02	Taxes on the realization of the revaluation reserve	517	1.591	545	1.645
4.02.03	Realization of the adjustment to deemed cost	-39	-177	-39	-109
4.02.04	Taxes on the realization of the adjustment to deemed cost	13	60	13	37
4.03	Comprehensive income for the period	376.499	1.129.271	395.777	1.135.277
	Withholdings				

Individual financial information - Statements of cash flows – Indirect Method

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

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

Line item code	Description	Accumulated from the current year September 30, 2024	Accumulated from the prior year September 30, 2023
6.01	Net cash from operating activities	2.061.312	1.730.667
6.01.01	Cash from operating activities	1.974.603	1.929.104
6.01.01.01	Profit for the period	1.132.477	1.138.542
6.01.01.02	Depreciation and amortization	412.568	355.693
6.01.01.03	Costs of write-off of PP&E and intangible assets	10.354	7.628
6.01.01.04	Impairment of assets	-1.202	-1.579
6.01.01.06	Adjustment to present value of assets and liabilities	-24.911	-22.776
6.01.01.07	Allowance for expected credit losses	92.402	-88.055
6.01.01.08	Deferred income tax and social contribution liabilities	67.788	-74.179
6.01.01.09	Withholdings	-226.098	139.594
6.01.01.10	Pension plan and healthcare plan	37.546	34.291
6.01.01.11	Interest on borrowings	359.138	315.942
6.01.01.12	Inflation adjustments on financing	69.215	83.410
6.01.01.13	Interest and inflation adjustments on leases	35.679	33.630
6.01.01.14	Foreign exchange gains (losses), net	14.033	-658
6.01.01.15	Changes in derivative financial instrument	-8.975	2.243
6.01.01.16	Share of profit from equity accounted investments	0	949
6.01.01.17	Allocation of borrowing costs	4.768	4.552
6.01.01.18	Adjustment to fair value - investments	-179	-123
6.01.02	Changes in assets and liabilities	86.709	-198.437
6.01.02.01	Trade receivables	-16.036	-239.109
6.01.02.02	Recoverable taxes and contributions	14.538	38.228
6.01.02.03	Inventories	-1.366	9.592
6.01.02.04	Escrow deposits	151.919	-95.149
6.01.02.05	Other claims and receivables	-86.482	-36.414
6.01.02.06	Contractors and suppliers	-17.033	37.886
6.01.02.08	Taxes and contributions	282.080	395.248
6.01.02.09	Payroll and related taxes	55.871	90.963
6.01.02.10	Collaterals and contractual withholdings	87	91
6.01.02.11	Unearned revenue	-2.670	-2.670
6.01.02.12	Income tax and social contribution paid	-311.871	-414.068
6.01.02.13	Other payables	17.672	16.965
6.02	Net cash flows from investing activities	-1.374.342	-1.372.688
6.02.01	Investment in PP&E, intangible assets and contractua	-1.374.342	-1.371.726
6.02.02	Investment in investee	0	-962
6.03	Net cash from financing activities	-297.392	-289.819
6.03.01	Borrowings	1.058.152	879.167
6.03.02	Repayment of financing	-440.963	-374.343
6.03.03	Payments on interest on financing	-358.595	-309.047
6.03.04	Lease payments	-93.576	-80.501
6.03.05	Cost of borrowings	-4.906	-2.258
6.03.06	Restricted deposits	-54.432	-17.295
6.03.07	Interest on Capital Payments	-403.072	-385.542
6.05	Increase (decrease) in cash and cash equivalents	389.578	68.160

Individual financial information - Statements of cash flows – Indirect Method

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

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

Line item code	Description	Accumulated from the current year September 30, 2024	Accumulated from the prior year September 30, 2023
6.05.01	Cash and cash equivalents at the beginning of the period	1.285.158	1.207.932
6.05.02	Cash and cash equivalents at the end of the period	1.674.736	1.276.092

Individual financial information - Statements of changes in equity on September 30, 2024

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

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

Line item code	Description	Paid-in capital	Capital reserves, options granted and treasury shares	Earnings reserve	Retained earnings or accumulated losses	Other comprehensive income	Equity
5.01	Opening balance	5.996.137	0	3.507.386	0	240.677	9.744.200
5.03	Adjusted opening balance	5.996.137	0	3.507.386	0	240.677	9.744.200
5.04	Capital Transactions with partners	0	0	-95.326	-224020	0	-319.346
5.04.06	Dividends	0	0	-95.326	0	0	-95.326
5.04.07	Interest on Capital	0	0	0	-224020	0	-224.020
5.05	Total comprehensive income	0	0	0	1135683	-3.206	1.132.477
5.05.01	Profit for the period	0	0	0	1132477	0	1.132.477
5.05.02	Other comprehensive income	0	0	0	3206	-3.206	0
5.05.02.06	Realization of the revaluation reserves	0	0	0	4680	-4.680	0
5.05.02.07	Withholdings	0	0	0	-1591	1.591	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
5.07	Closing balances	5.996.137	0	3.412.060	911663	237.471	10.557.331

Individual financial information - Statements of changes in equity on September 30, 2023

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

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

Line item code	Description	Paid-in capital	Capital reserves, options granted and treasury shares	Earnings reserve	Retained earnings or accumulated losses	Other comprehensive income	Equity
5.01	Opening balance	3.996.137	0	4.515.837	0	274.913	8.786.887
5.03	Adjusted opening balance	3.996.137	0	4.515.837	0	274.913	8.786.887
5.04	Capital Transactions with partners	2.000.000	0	-2.159.146	-268850	0	-427.996
5.04.01	Capital Increases	2.000.000	0	-2.000.000	0	0	0
5.04.06	Dividends	0	0	-159.146	0	0	-159.146
5.04.07	Interest on Capital	0	0	0	-268850	0	-268.850
5.05	Total comprehensive income	0	0	0	1141807	-3.265	1.138.542
5.05.01	Profit for the period	0	0	0	1138542	0	1.138.542
5.05.02	Other comprehensive income	0	0	0	3265	-3.265	0
5.05.02.06	Withholdings	0	0	0	4838	-4.838	0
5.05.02.07	Taxes on the realization of the revaluation reserves	0	0	0	-1645	1.645	0
5.05.02.08	Realization of the adjustment to deemed cost	0	0	0	109	-109	0
5.05.02.09	Taxes on the realization of the adjustment to deemed cost	0	0	0	-37	37	0
5.07	Closing balances	5.996.137	0	2.356.691	872957	271.648	9.497.433

Individual financial information - Statements of Value Added

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

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

Line item code	Description	Accumulated from the current	Accumulated from the prior year
		year September 30, 2024	September 30, 2023
7.01	Revenue	5.360.682	5.021.250
7.01.01	Sales of goods and services	5.461.157	4.953.867
7.01.02	Other income	-8.073	-20.672
7.01.04	Allowance for/reversal of expected credit losses	-92.402	88.055
7.02	Inputs acquired from third parties	-1.440.217	-1.469.340
7.02.01	Cost of sales and services	-723.921	-674.900
7.02.02	Supplies, power, outside services, and other costs	-861.192	-705.153
7.02.04	Other	144.896	-89.287
7.03	Gross value added	3.920.465	3.551.910
7.04	Withholdings	-412.568	-355.693
7.04.01	Depreciation, amortization and depletion	-412.568	-355.693
7.05	Wealth created	3.507.897	3.196.217
7.06	Wealth received in transfer	288.363	219.795
7.06.01	Share of profit from equity accounted investments	0	-949
7.06.02	Finance income	288.363	220.744
7.07	Wealth for distribution	3.796.260	3.416.012
7.08	Wealth distributed	3.796.260	3.416.012
7.08.01	Personnel	1.172.527	926.362
7.08.01.01	Salaries and wages	629.814	597.329
7.08.01.02	Benefits	500.433	289.354
7.08.01.03	Severance Pay Fund (FGTS)	42.280	39.679
7.08.02	Taxes, fees and contributions	1.021.148	942.606
7.08.02.01	Federal	1.010.426	937.079
7.08.02.02	State	470	495
7.08.02.03	Municipal	10.252	5.032
7.08.03	Lenders and lessors	470.108	408.502
7.08.03.01	Interest	464.812	402.115
7.08.03.02	Leases	5.296	6.387
7.08.04	Shareholders	1.132.477	1.138.542
7.08.04.01	Interest on Capital	224.020	268.850
7.08.04.03	Retained earnings/loss for the period	908.457	869.692

Performance comment

1. OPERATING DATA

1.1 MARKET

The table below shows the agreements as a percentage of the Company's Total Revenue, as at September 30, 2024:

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	22.1%	23.7 years	Water and Sewage	100%	99.0%	846.0	833.7
Londrina	7.2%	23.7 years	Water and Sewage	100%	98.7%	257.8	257.0
Maringa	5.4%	15.9 years	Water and Sewage	100%	100.0%	175.1	197.1
Ponta Grossa	3.8%	23.7 years	Water and Sewage	100%	92.5%	163.3	150.2
Cascavel	3.7%	23.7 years	Water and Sewage	100%	100.0%	137.8	152.0
Foz do Iguaçu	3.5%	23.7 years	Water and Sewage	100%	83.3%	124.1	103.8
São José dos Pinhais	2.8%	23.7 years	Water and Sewage	100%	88.0%	121.9	105.7
Colombo	1.8%	23.7 years	Water and Sewage	100%	77.0%	88.9	68.1
Guarapuava	1.7%	23.7 years	Water and Sewage	100%	88.0%	73.0	62.8
Toledo	1.6%	23.7 years	Water and Sewage	100%	85.5%	65.7	55.6
Other municipalities	46.4%					2,252.6	1,458.4
Total				100.0%	80.8%	4,306.2	3,444.4

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

The index of service with treated water is 100% and the index of service with sewage collection network (Urban IARCE) is 80.8%, noting that all the wastewater collected is treated, according to the Company's Information System.

Revenue is primarily generated by residential-type water connections, which account for 90.8% of the total existing water connections as at September 30, 2024.

The number of water connections in September 2024 is 0.9% higher than the number of connections existing in September 2023, which represents an increase of 31,476 water connections, as follows:

Number of water connections*	SEP/24 (1)	%	SEP/23 (2)	%	Var. % (1/2)
Residential	3,153,124	90.8	3,125,996	90.8	0.9
Commercial	254,376	7.3	250,598	7.3	1.5
Industrial	13,707	0.4	13,795	0.4	-0.6
Public utility	24,811	0.7	24,390	0.7	1.7
Public power	27,987	0.8	27,750	0.8	0.9
Total	3,474,005	100.0	3,442,529	100.0	0.9

* Information unaudited or not reviewed by the independent auditors.

Performance comment

The number of water connections in September 2024 is 2.3% higher than the number of connections existing in September 2023, which represents an increase of 57,175 water connections, as follows:

Number of Sewage connections*	SEP/24 (1)	%	SEP/23 (2)	%	Var. % (1/2)
Residential	2,309,481	90.4	2,258,407	90.4	2.3
Commercial	205,531	8.0	200,385	8.0	2.6
Industrial	6,471	0.3	6,389	0.3	1.3
Public utility	16,789	0.7	16,316	0.7	2.9
Public power	16,142	0.6	15,742	0.6	2.5
Total	2,554,414	100.0	2,497,239	100.0	2.3

* Information unaudited or not reviewed by the independent auditors.

1.2 OPERATIONAL PERFORMANCE

In 3Q24, the measured volume of treated water was 136.8 million m³, compared to 131.8 million m³ in 3Q23, a representing an increase of 3.8%, as shown below:

Measured water volume - million m ³ *	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Residential	115.5	112.0	3.1	355.2	338.4	5.0
Commercial	11.1	10.7	3.7	33.5	31.7	5.7
Industrial	3.1	2.8	10.7	9.0	8.5	5.9
Public utility	1.5	1.4	7.1	4.4	4.1	7.3
Public power	5.6	4.9	14.3	16.0	14.3	11.9
Total	136.8	131.8	3.8	418.1	397.0	5.3

* Information unaudited or not reviewed by the independent auditors.

In 3Q24, the measured volume of treated water was 142.8 million m³, compared to 138.0 million m³ in 3Q23, a representing an increase of 3.5%, as shown below:

Billed water volume - million m ³ *	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Residential	120.6	117.4	2.7	370.0	353.8	4.6
Commercial	12.1	11.6	4.3	36.4	34.5	5.5
Industrial	3.3	2.9	13.8	9.2	8.7	5.7
Public utility	1.2	1.1	9.1	3.6	3.3	9.1
Public power	5.6	5.0	12.0	16.2	14.6	11.0
Total	142.8	138.0	3.5	435.4	414.9	4.9

* Information unaudited or not reviewed by the independent auditors.

The billed volume of sewage in 3Q24 increased 4.8% compared to 3Q23, as shown below:

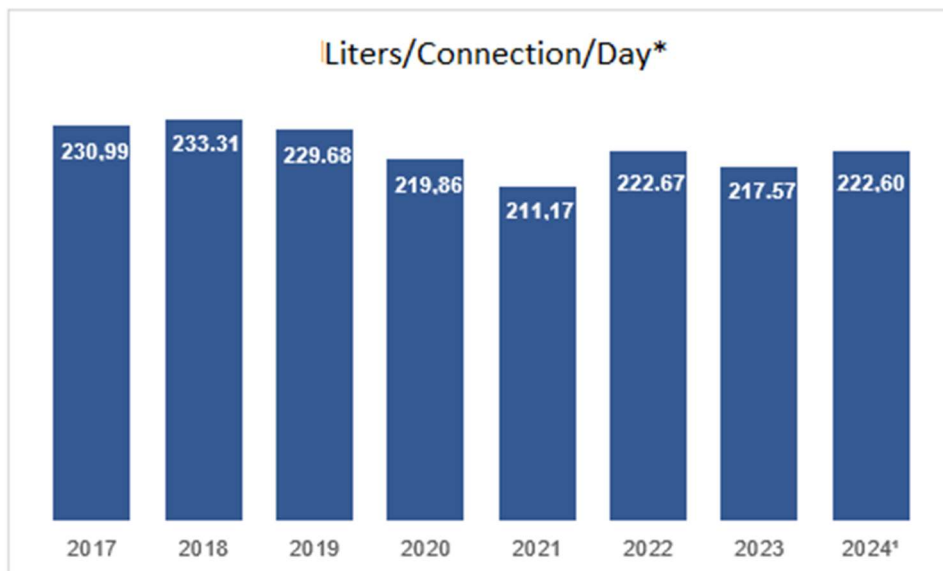
Billed Sewage volume - million m ³ *	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Residential	96,6	92,7	4,2	294,3	277,0	6,2
Commercial	11,5	10,8	6,5	34,4	32,2	6,8
Industrial	1,1	0,9	22,2	3,0	2,9	3,4
Public utility	1,1	1,0	10,0	3,2	2,9	10,3
Public power	4,3	3,9	10,3	12,6	11,3	11,5
Total	114,6	109,3	4,8	347,5	326,3	6,5

* Information unaudited or not reviewed by the independent auditors.

Performance comment

STATEMENT OF LOSS RATIO PER CONNECTION

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



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

(1) Amounts accumulated in the past twelve months.

Water*	SEP/24 (1)	SEP/23 (2)	Var. % (1/2)	SEP/22 (3)	Var. % (2/3)
Users served by distribution	4,306,220	4,267,446	0.9 %	4,222,691	1.1 %
No. of treatment plants	168	168	0.0 %	168	0.0 %
No. of wells	1,210	1,270	-4.7 %	1,170	8.5 %
No. of surface abstractions	227	232	-2.2 %	235	-1.3 %
Km of network laid	62,184	61,086	1.8 %	59,825	2.1 %
Produced volume (m ³)	638,277,816	603,591,792	5.7 %	583,826,365	3.4 %
Billing losses - %	31.79	31.26	0.53 p.p.	31.66	-0.40 p.p.
Revenue evasion - % (default)	0.77	-3.36	4.13 p.p.	4.08	-7.44 p.p.

* Information unaudited or not reviewed by the independent auditors.

Sewage*	SEP/24 (1)	SEP/23 (2)	Var. % (1/2)	SEP/22 (3)	Var. % (2/3)
Users served by collection system	3,444,395	3,369,781	2.2 %	3,272,951	3.0 %
No. of treatment plants	267	264	1.1 %	260	1.5 %
Km of network laid	42,932	41,827	2.6 %	40,428	3.5 %
Volume collected in m ³	331,843,494	310,321,968	6.9 %	290,821,131	6.7 %

* Information unaudited or not reviewed by the independent auditors.

Performance comment

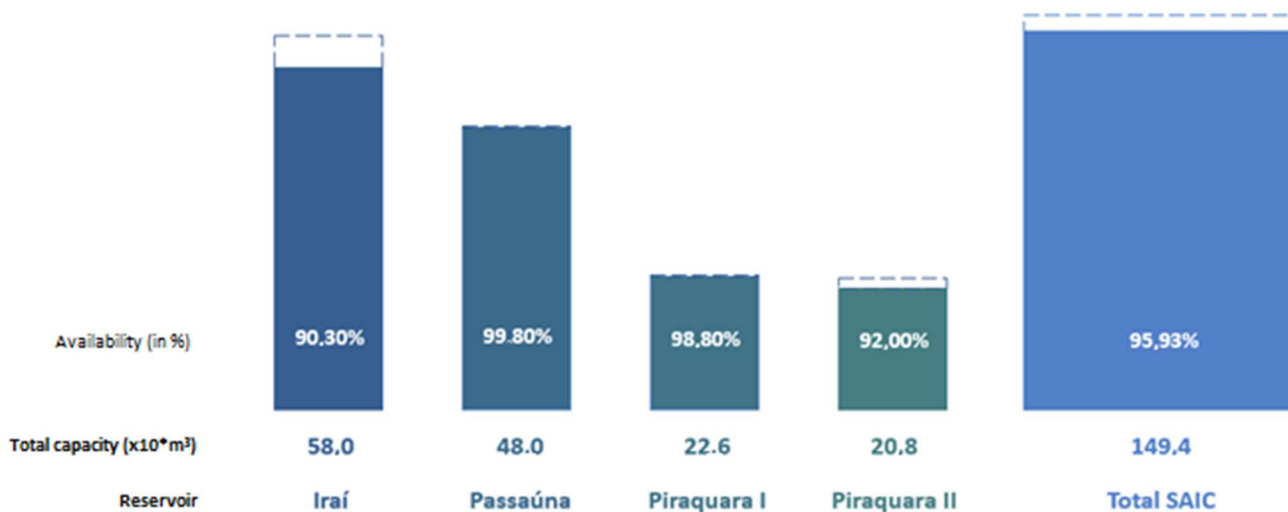
WATER CRISIS/DROUGHT AND AVAILABLE VOLUMES

On 09/04/2024, State Decree No 7.258 was published, recognizing the situation of water emergency caused by a drought that affects some municipalities of the State of Parana, for the term of 180 days. On 09/12/2024, the State Council of Water Resources – CERH No. 022/2023, published the Resolution No. 42/2024, aiming to establish guidelines and general criteria to face the emergency situation in the areas affected by drought. Among the guidelines, there is the one for changing the coefficient for calculation of the maximum outflow assignable in State’s superficial water bodies to up to 0.8, applicable to water collection/derivations and launching of effluents and prioritization of the analysis and issuance of consents for emergency collection points, destined to water supply projects.

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.

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 considered medium-sized, considering the storage volume, however large-sized due to the height/deepness superior to 15 meters. On September 30, 2024, the average volume of reservations was 95.9% (99.0% on 09/30/2023).



* Information unaudited or not reviewed by the independent auditors.

Performance comment

2. FINANCIAL DATA

2.1 ECONOMIC PERFORMANCE

Gross operating revenue - R\$ million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Revenue from water	1,086.7	1,050.1	3.5	3,240.5	3,067.1	5.7
Revenue from sewage	696.0	627.9	10.8	2,049.4	1,743.8	17.5
Revenue from services	35.2	31.6	11.4	104.0	82.1	26.7
Revenue from solid waste	3.7	3.3	12.1	11.5	9.9	16.2
Services provided to municipalities	6.5	6.3	3.2	19.3	18.0	7.2
Donations made by customers	10.4	9.4	10.6	31.0	27.8	11.5
Other income	2.4	1.9	26.3	5.5	5.2	5.8
Total operating revenue	1,840.9	1,730.5	6.4	5,461.2	4,953.9	10.2
Tax in revenue (COFINS)	-107.9	-102.5	5.3	-320.2	-294.6	8.7
Tax on revenue (PASEP)	-23.3	-22.2	5.0	-69.0	-63.5	8.7
Total deductions	-131.2	-124.7	5.2	-389.2	-358.1	8.7
Total operating revenue, net	1,709.7	1,605.8	6.5	5,072.0	4,595.8	10.4

The increase in net operating revenue was 6.5%, from R\$ 1,605.8 million in 3Q23 to R\$ 1,709.7 million in 3Q24, due to: (i) tariff adjustment of 2.9577% on May 17, 2024; (ii) increase in the billed water and sewage volumes; and (iv) increase in the number of connections.

Operating costs and expenses R\$ Million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Personnel	-432.8	-330.6	30.9	-1,240.5	-983.8	26.1
Supplies	-78.3	-80.9	-3.2	-235.8	-244.0	-3.4
Electric power	-122.7	-132.7	-7.5	-407.8	-368.6	10.6
Sewage operation services - PPP	-11.7	-	-	-29.5	-	-
Outsourced services	-275.1	-225.8	21.8	-762.0	-613.8	24.1
Depreciation and amortization	-142.0	-121.6	16.8	-412.6	-355.7	16.0
Gains (losses) on realization of receivables	-31.3	43.3	-172.3	-92.4	88.1	-204.9
Municipal Sanitation Environmental Management Fund.	-34.8	-28.1	23.8	-105.0	-81.0	29.6
Regulatory fee	-9.2	-8.7	5.7	-27.5	-26.2	5.0
Compensation for damages to third parties	-47.8	-11.1	330.6	-90.8	-15.2	497.4
Compensation to outsourced employees	-0.3	-	-	-7.5	-1.1	581.8
Fees, permits, and licenses	-0.6	-	-	-8.6	-1.0	760.0
Capitalized expenses	34.8	30.9	12.6	92.3	92.9	-0.6
Provision for contingencies	128.3	-18.7	-786.1	226.1	-139.6	-262.0
Pension plan and healthcare plan	-12.5	-11.4	9.6	-37.5	-34.3	9.3
Profit-sharing program	-28.8	-30.4	-5.3	-86.6	-87.1	-0.6
Write-off of assets, net	1.2	-1.2	-200.0	-3.5	-3.9	-10.3
Other costs and expenses	-29.6	-22.7	30.4	-78.7	-72.3	8.9
Total	-1,093.2	-949.7	15.1	-3,307.9	-2,846.6	16.2

Performance comment

Operating costs and expenses for 3Q24 increased by 15.1% in comparison to 3Q23. The main change resulted from:

Personnel

Growth of 30.9%, due to: (i) salary increase of 3.86% (INPC) on payroll and benefits under the 2024/2026 Collective Bargaining Agreement (ACT) (base date March 2024); (ii) increase of 9.88% of SANESAÚDE in June 2024; (iii) Labor indemnifications related to lawsuits judged in the amount of R\$ 85.3 million (R\$ 9.2 million in the same period of 2023); and provision for the indemnification allowance amounting to R\$ 17.2 million (R\$ 16.3 million in the same period of 2023). On the other hand, the number of employees increased from 6,140 in 3Q23 to 6,066 in 3Q24.

Supplies

Decrease of 3.2% related to expenses on office supplies, use and consumption (21.1% drop), on safety and protection supplies (39.4% drop), and mainly on treatment supplies, which account for 62.0% of total expenses on supplies for the quarter (5.2% drop). The decrease in materials results primarily from: (i) decrease in the price of chemicals used in water treatment, such as: aluminum sulfate and orthopolyphosphate; (ii) favorable conditions of turbidity in most of water springs (presence of organisms and organic matter); (iii) reduction in the use of PAC and chlorine dioxide due to the improvement of fresh water quality in the region covered by the Ponta Grossa Regional Management; and (iv) in sewage, the operational routine WWTP are counting on controls to improve and reduce the application of coagulant (PAC).

Electric power

Reduction of 7.5%, mainly for the reflex of migration of approximately 250 operating consumer units of the Company to the Free Energy Market in the third quarter of 2024.

Sewage operation services– PPP

Beginning of operations in 2024 of the Public-Private Partnership South Center to operation of sewage system in 16 municipalities of the Macro-region Coast-Center of Parana (MRAE-1).

Outside services

A 21.8% increase, mainly in network maintenance services (19.0%), surveillance services (35.6%), and system operation and maintenance services (68.3%).

Depreciations and amortizations

A 16.8% increase, mainly due to the entry into operation of intangible assets and/or property, plant and equipment, in the period October 2023- September 2024, amounting to R\$ 1,810.0 million (net of write-offs).

Expected credit losses

A 172.3% increase, resulting from the increase in default mainly of individual customers. In 3Q23, the credit recovery program for individual customers (RECLIP) was in force, which reflected in the reversal of the allowance for the period, impacting the comparative basis.

Municipal Sanitation and Environmental Management Fund

A 23.8% increase mainly due to the increase in the tax base related to the tariff adjustment, volume increase, and resulting revenue growth, as well as contractual renegotiations.

Performance comment

Compensation for damages to third parties

Increase of 330.6%, due to the recognition in profit or loss of 3Q24 of write offs of civil lawsuits amounting to R\$ 47.8 million, mainly related to the partial write off of a lawsuit that questioned charges practiced by the Company, filed by residential condominiums of municipalities from the Coast of Parana, in the amount of R\$ 28.5 million, besides other lawsuits mainly related with improper collection of amounts and general damages.

Provision for contingencies

Reduction of 786.1%, mainly by the reversal of R\$ 99.3 million, motivated by the definitive write off or procedural filing of 492 labor claims (R\$ 12.3 million refer to labor claims filed by Paraná State Engineers' Union – SENGE), compensated by the supplementary provision and new labor claims amounting to R\$ 65.4 million, which purpose arise mainly from: (ii) allowances and overtime; (ii) lawsuits filed by the Paraná State Engineers' Union (SENGE) regarding salary differences in the Job, Careers and Compensation Plan (PCCR); weekly paid rest period - DSR; and (iv) equal pay. In the 3Q24 occurred the reversal amounting to R\$ 100.6 million, mainly by the reclassification of contingency risk with likelihood of loss from "probable" to "potential" of general damage claims due to water shortage in 2016, in the municipality of Maringa, amounting to R\$ 63.5 million, also for the partial write off of a lawsuit that questioned amounts charged by the Company, filed by residential condominiums of municipalities from the Coast of Parana, amounting to R\$ 27.8 million.

2.2 ECONOMIC INDICATORS

Finance income (costs) - R\$ million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Finance revenue						
Short-term investments	45.4	42.1	7.8	145.8	136.8	6.6
Monetary gains	30.5	29.8	2.3	81.6	82.0	-0.5
Exchange gains	4.7	0.3	1,466.7	4.7	1.2	291.7
Gain from derivative financial instruments	6.3	0.3	2,000.0	18.7	0.5	3,640.0
Other finance income	14.0	-1.6	-975.0	37.6	0.2	18,700.0
Total finance income	100.9	70.9	42.3	288.4	220.7	30.7
Finance costs						
Interests and fees on financing, borrowings						
Debtures and leases	-124.9	-122.5	2.0	-372.3	-321.9	15.7
Monetary losses	-11.8	-12.3	-4.1	-63.1	-76.4	-17.4
Exchange losses	-7.6	-0.5	1,420.0	-18.7	-0.5	3,640.0
Loss on derivative financial instruments	-5.3	-0.7	657.1	-9.7	-2.8	246.4
Other finance costs	-0.1	-	-	-1.0	-0.5	100.0
Total finance costs	-149.7	-136.0	10.1	-464.8	-402.1	15.6
Finance income (loss)	-48.8	-65.1	-25.0	-176.4	-181.4	-2.8

Finance income and costs varied by -25.0%, from finance costs of R\$ 65.1 million in 3Q23 to finance costs of R\$ 48.8 million in 3Q24. Finance costs increased 10.1%, mainly in interest expenses with exchange losses and loss on derivative financial instruments, from R\$ -136.0 million in 3Q23 to R\$ -149.7 million in 3Q24. On the other hand, finance income grew by 42.3%, from R\$ 70.9 million in 3Q23 to R\$ 100.9 million in 3Q24, mainly due to Other finance income/Reversal (related to contractual default and adjustment to present value on contractual financial assets), Gain from derivative financial instruments and Exchange gains.

Performance comment

Economic income (costs) - R\$ million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Operating profit	616.5	656.1	-6.0	1,764.1	1,749.2	0.9
Finance income (loss)	-48.8	-65.1	-25.0	-176.4	-181.4	-2.8
Income taxes	-190.2	-194.2	-2.1	-455.3	-429.3	6.1
Net Profit	377.5	396.8	-4.9	1,132.4	1,138.5	-0.5

The Company recorded net profit of R\$ 377.5 million in 3Q24, 4.9% lower than R\$ 396.8 million in 3Q23. Profit was negatively impacted by the 15.1% increase in operating costs and expenses.

Non-recurring items - R\$ million *	3Q24	3Q23	9M24	9M23
Net Profit	377.5	396.8	1,132.4	1,138.5
Change in the probability of probable loss for potential civil lawsuit - Maringa	-63.5	-	-63.5	-
Tax effects	21.6	-	21.6	-
Net profit adjusted to non-recurring items	335.6	396.8	1,090.5	1,138.5
% Net Margin of non-recurring items	19.6	24.7	21.5	24.8
Adjusted EBITDA of non-recurring items	695.0	777.7	2,113.3	2,104.9
% EBITDA Adjusted Margin of non-recurring items	40.6	48.4	41.7	45.8

* Information unaudited or not reviewed by the independent auditors.

Distribution of Wealth Created - R\$ million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Payroll	408.9	311.5	31.3	1,172.6	926.4	26.6
Payment to Governments (Taxes)	378.2	370.2	2.2	1,021.2	942.6	8.3
Payments to third parties (leases)	1.4	1.5	-6.7	5.3	6.3	-15.9
Third-party capital yield (Interests and Inflation adjustments)	149.7	136.0	10.1	464.8	402.1	15.6
Interest on equity capital and dividends	-	-	-	224.0	268.9	-16.7
Undistributed profit for the period	377.5	396.9	-4.9	908.4	869.7	4.4
Total wealth created	1,315.7	1,216.1	8.2	3,796.3	3,416.0	11.1

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	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Net operating revenue	1,709.7	1,605.8	6.5 %	5,072.0	4,595.8	10.4 %
Operating (loss) profit	616.5	656.1	-6.0 %	1,764.1	1,749.2	0.9 %
Net Profit	377.5	396.8	-4.9 %	1,132.4	1,138.5	-0.5 %
Operating margin *	30.8	34.2	-3.4 p.p.	29.1	31.6	-2.5 p.p.
% Net margin *	22.1	24.7	-2.6 p.p.	22.3	24.8	-2.5 p.p.
% Profitability of average Net Assets *	3.6	4.3	-0.7 p.p.	11.2	12.5	-1.3 p.p.
Net debt-to-EBITDA (12-month cumulative ratio) *	1.7	1.6	0.1 p.p.	1.7	1.6	0.1 p.p.

* Information unaudited or not reviewed by the independent auditors.

Performance comment

At the end of 3Q24, the Company's total assets reached R\$ 20,134.3 million (R\$ 18,803.9 million as at December 31, 2023), while total debt at the end of 3Q24 was R\$ 9,557.0 million (R\$ 9,059.7 million as at December 31, 2023).

Of total debt, R\$ 6,458.8 million (R\$ 5,777.7 million as at December 31, 2023) refers to borrowings, financing, debentures and leases, a 11.8% increase compared to 2023.

	Baseline	SEP/ 24	DEC/23	Var.
Equity	R\$ Million	10,557.3	9,744.2	8.3 %
Equity value of Share*	R\$	6.99	6.45	8.4 %
Indebtedness*	%	47.6	48.2	-0.6 p.p.
Current liquidity *	R\$	1.75	1.41	24.1 %
Dry liquidity*	R\$	1.71	1.37	24.8 %

* Information unaudited or not reviewed by the independent auditors.

EBITDA and Operating Cash Generation

EBITDA in 3Q24, which represents the Company's operating income, was R\$ 758.5 million, compared to R\$ 777.7 million in 3Q23. The EBITDA margin increased from 48.4% to 44.4%.

Operating cash generation in 3Q24 was R\$ 828.2 million, increase of 17.3% in relation to 3Q23. The EBITDA conversion of Operating Cash was 109.2%.

EBTDA - R\$ million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Net Profit	377.5	396.8	-4.9	1,132.4	1,138.5	-0.5
(+) Income taxes	190.2	194.2	-2.1	455.3	429.3	6.1
(+) Financial income (loss)	48.8	65.1	-25.0	176.4	181.4	-2.8
(+) Depreciations and amortizations	142.0	121.6	16.8	412.6	355.7	16.0
EBITDA	758.5	777.7	-2.5	2,176.7	2,104.9	3.4
% EBITDA Margin	44.4	48.4	-4.0 p.p.	42.9	45.8	-2.9 p.p.
% EBITDA conversion into cash	109.2	90.8	18.4 p.p.	94.7	82.2	12.5 p.p.

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

2.3 INVESTMENTS

Investments made in 3Q24 totaled R\$ 503.0 million (R\$ 491.4 million in 3Q23), as follows:

Investments- R\$ million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Water	170.4	202.4	-15.8	486.8	535.1	-9.0
Sewage	301.3	272.4	10.6	786.9	767.9	2.5
Other investments	31.3	16.6	88.6	100.6	68.7	46.4
Total	503.0	491.4	2.4	1,374.3	1,371.7	0.2

Performance comment

2.4 DEBT

Gross debt ranged from R\$ 5,777.7 million in December 2023 to R\$ 6,458.8 million in September 2024, representing a growth of R\$ 681.1 million. Net debt ranged from R\$ 4,492.5 million in December 2023 to R\$ 4,784.1 million in September 2024.

The leverage ratio, measured by “Net debt-to-EBITDA (12-month cumulative ratio)” was 1.7x in 3Q24 (1.6x in 3Q23).

Indebtedness was 47.6% in the closing of the 3Q24 (48.1% in the 3Q23).

We present below the breakdown of borrowings, financing, debentures, and leases with their respective interest rates, maturity dates, and debit balances on September 30, 2024:

Debt - R\$ million	Annual interest rate	Index	Contract termination	Debit balance	%
Caixa Econômica Federal	6.62% to 12.00%	TR	19/04/2046	2,146.1	33.2
Debentures 14th Issue - Single Series	DI + 1.05%	-	15/01/2030	610.2	9.4
Debentures 10th Issue - Single Series	4.66%	IPCA	15/03/2027	453.7	7.0
Debentures 13th Issue - Single Series	DI + 1.90%	-	15/04/2028	421.2	6.5
Debentures 12th Issue - 2nd Series	5.89%	IPCA	15/01/2032	340.7	5.3
Cost Lease	11.14%	IPC-FIPE	07/12/2036	306.9	4.8
Debentures 12th Issue - 1st Series	DI + 0.88%	-	15/01/2027	304.5	4.7
BNDES - Avançar	3.59% and 5.60%	IPCA	15/12/2041	269.9	4.2
Debentures 11th Issue - 2nd Series	4.25%	IPCA	15/03/2029	255.0	3.9
BNDES - PAC2	TJLP + 1.67% to 2.05%	-	15/07/2029	217.8	3.4
Debentures 11th Issue - 3th Series	4.49%	IPCA	17/03/2031	197.6	3.1
Right of use Lease	12.12%	-	30/06/2029	181.6	2.8
Debentures 9th Issue - 2nd Series	107.25% of DI	-	11/06/2026	155.9	2.4
Banco KFW	1.35%	EURO	30/12/2032	153.7	2.4
Debentures 11th Issue - 1st Series	DI + 1.65%	-	16/03/2026	129.7	2.0
Debentures 7th Issue - 2nd Series*	4.79%	IPCA	15/11/2038	86.7	1.3
Debentures 4th Issue - 1st Series	TJLP + 1.67%	-	15/07/2027	69.3	1.1
Debentures 7th Issue - 4th Series	6.57%	IPCA	15/11/2038	49.5	0.8
Debentures 4th Issue - 2nd Series	7.44%	IPCA	15/07/2027	49.3	0.8
Debentures 7th Issue - 1st Series*	5.20%	IPCA	15/11/2038	37.7	0.6
Debentures 7th Issue - 3th Series	6.97%	IPCA	15/11/2038	21.6	0.3
Banco Itaú PSI	3.00% to 6.00%	-	15/01/2025	0.2	-
Total				6,458.8	100.0

* IPCA as the variable portion of TLP

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

Description - R\$ million	Debit balance	%
Up to 12 months	542.8	8.4
13 to 24 months	723.0	11.2
25 to 36 months	917.6	14.2
37 to 60 months	1,177.9	18.2
Over 60 months	3,097.5	48.0
Total	6,458.8	100.0

Performance comment

3. REGULATION

2nd Periodic Tariff Review - RTP of Sanepar

On October 21, 2020, in the 21st Special Meeting of the Board of Directors of the Regulatory Agency of Delegated Public Services of Parana (AGEPAR), the establishment of the 2nd Periodic Tariff Review (RTP) of Sanepar was approved, with orientation so that it would occur in two phases, the first being in 2021, and the second phase in 2022.

The first phase of the 2nd RTP was consolidated in nine technical notes, which had as basis the applied methodology in the first tariff cycle. According to the establishment in the State Supplementary Law No. 222/2020, technical notes were submitted to public inquiries, in the period of January 4 to February 17, 2021, and in public hearing on March 31, 2021.

On April 14, 2021, and AGEPAR's Administrative Board in the Special Meeting No. 012/2021 presented the final result of the 1st phase of the 2nd RTP, when decided for the approval of the tariff repositioning of 5.7701% with annual application of Factor X of 0.98% on the portion B of the tariff.

Through the Resolution No. 007, of March 29, 2022, AGEPAR disclosed the schedule of the 2nd phase of the 2nd RTP which resulted in the preparation of eighteen technical notes, which, pursuant to State Supplementary Law No. 222/2020, were submitted to four public inquiries, held between June 2022 and March 2023, and one public hearing, where it was presented the result P0, corresponding to the 2nd tariff cycle of Sanepar on April 18, 2023.

On April 20, 2023, the Administrative Board of AGEPAR certified the adjustment ratio of 8.2327% which comprised the final calculation of the tariff repositioning related to the 2nd RTP annual tariff adjustments (IRTs) of 2022 and 2023, indexed to IPCA, and the Factor X of 0.08%, applied on the total tariff resulting of P0 (except for financial installments), becoming effective on May 17, 2023.

Sanepar's pricing model underwent changes in the 2nd Periodic Tariff Review, for example, the reclassification of costs into manageable and non-manageable to be considered by the regulatory agent.

The most significant amendments were related to costs of chemical products that started to be considered as manageable costs, and electric power costs, in which the Agency implemented a differentiated tariff treatment, broken down into: (i) average price of electric power, measured in R\$/Gwh, classified as non-manageable cost; and (ii) specific consumption, through the consumption of electric power measured in projected Gwh, classified as manageable cost. The motivation for such breakdown arises from the claim that the Company does not manage the electric power price, only acting on the management of consumption.

Yet, they were still kept as non-manageable costs, the Municipal Sanitation Fund, the Charge for the Use of Water Resources, and the Transference for the Use of Spring, and the Regulatory fee, and expenses with IPVA, IPTU, and fees, permits, and licenses were included.

Performance comment

Deferral 1st RTP

Part of the financial portion in the tariff is from the deferral of Sanepar's 1st RTP, in that time, the Company was authorized by the Regulatory Agency of Delegated Public Services of Parana (AGEPAR), through the Resolution No. 003, of April 12, 2027, to apply the tariff repositioning ratio of 25.63%, from April 17, 2027, as provided for in article 3:

“Art. 3 - Define that the application of the tariff revision homologated as per article 2 herein will be deferred in eight (8) years, and the first installment shall correspond, in the year of 2017 to an average repositioning of 8.53% (eight point fifty-three per cent), plus the corresponding financial correction and the economic correction, which will happen through the application of the weighted average rate of daily financing calculated in the Special System for Settlement and Custody (SELIC), pursuant to Technical Note approved in article 1st of this Resolution.”

In the 2nd phase of the 2nd RTP, AGEPAR updated the calculation rule of the financial portions in relation to the criterion of the 1st RTP.

Specifically in relation to the calculation of the tariff for deferral compensation, the balance was calculated in December/2020 (base date for calculation of the 2nd RTP), and had SELIC rate as correction index, applied on the difference between verified revenue and the effective tariff, which resulted in the amount of R\$ 1.582 billion.

The change of methodology occurred in the indexer of the projection of compensation installments, considered in the tariff of the 2nd RTP, being defined by the Agency a single index, including for the deferral, and they became to be projected based on WACC calculated in the 2nd RTP until the closing of the cycle.

The balance of the compensation installments on the base date of December/2020 (2nd RTP), that finish at the end of the second tariff cycle totaled R\$ 1.255 billion.

Regarding accounting records, similarly to the Technical Guideline OCPC 08 – Recognition of Certain Assets and Liabilities in the Accounting and Financial Reports for General Purposes of Electric power Utilities issued in accordance with Brazilian and International Standards on Auditing, the Company does not recognize in the Financial Statements amounts receivable from the deferral, considering: (i) realization or demandability of these amounts would depend on a future event not fully controllable by the entity - future billing of water and sewage; (ii) It is not feasible to know, at the time of receiving the right to receive which debtors of such amounts; and (iii) the actual receipt of these amounts will occur only upon the maintenance of concessions.

Public Inquiry of Annual Tariff Adjustment Methodology - IRT

On September 12, 2023, AGEPAR's Public Inquiry was opened, regarding the Technical Note No. 10/2023- CSB - Annual Tariff Adjustment Methodology to be applied as of 2024 for basic sanitation of water and sewage of Sanepar. On October 11, 2023, the Company presented contributions.

Performance comment

In summary, the methodology proposed by the Agency corrects the tariff by IPCA, except for the portion pegged to the coverage of electric power expenditures, which are corrected by the variation of electric power prices itself, and both are discounted or increased by one quality performance factor (Factor Q), and discounting productivity gains (Factor X) Regarding Sectoral Charges, the methodology establishes that adjustments related to the variation between projected amounts and those realized will be analyzed only the subsequent RTP.

On January 23, 2024, AGEPAR's administrative board homologated the Technical Note No. 010/2023 - Annual Tariff Adjustment Methodology for Basic Sanitation Services of Water and Sewage.

Annual Tariff Adjustment Index – IRT 2024

On February 09, 2024, the Company filed a request for the Annual Tariff Adjustment Index (IRT 2024) to AGEPAR. In a Meeting of the Administrative Board, held on April 09, 2024, the percentage of tariff adjustment was homologated of R\$ 2.9577% (according to ROCD 009/2024), considering that on April 12, 2024, Agepar published the resolution No. 19, of April 10, 2024, which approved the Tariff Adjustment of the Companhia de Saneamento do Paraná – SANEPAR for the year of 2024, to be applied as of May 17, 2024.

3rd Periodic Tariff Review - RTP of Sanepar

In order to perform the 3rd RTP, scheduled to be finished in May 2025, Agepar took, until now, the following actions:

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 Periodic Tariff Revision – RTP of the basic sanitation services of water and sewage.

On June 13, 2024, in the Special meeting 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 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.

Performance comment

4. ESG AGENDA - ENVIRONMENTAL, SOCIAL, AND GOVERNANCE

In August, the Company had its economic performance recognized in several significant awards, such as: Troféu Transparência, granted by the National Association of Executives in Finance, Administration and Accounting – ANEFAC by the Financial Statements of the Fiscal Year 2023, in the category of net revenue between R\$ 5 billion and R\$ 20 billion; and Prêmio Valor 1000, promoted by the Newspaper Valor Economico, also for the financial performance in 2023, and for actions aimed to environmental, social, and governance (ESG) practices. Sanepar had the best performance in the South Region among the largest companies in industry “Water, Sanitation, and Environmental Services”, and reached the fourth position in the industry in Brazil. Besides the recognition for its economic performance, the Company also received in August, in Canada, the recognition of *Climate Smart Utilities* under the *IWA Recognition Programme*, promoted by the International Water Association (IWA). In September, following the mobilization for the Yellow September, the Company launched its new mental health program, and program for fighting chemical dependency – the “Mente Sã” (sane mind, free translation); and promoted, through its Corporate Volunteering Program, three Saturdays of campaign for cleaning rivers and beaches, in partnership with the Social Service of Commerce (SESC/PR), for the International Coastal Clean-Up Day.

5. PUBLIC-PRIVATE PARTNERSHIPS (PPPs) OF MICRO-REGIONS CENTER-EAST (MRAE-2) AND WEST (MRAE-3) OF PARANA

In a public session held on September 20, 2024, in the B3 - Brazil Stock Exchange, it took place the opening of the bids within International Competitiveness No. 001/2024, of Public-Private Partnerships (PPPs), related to the provision of sanitation services in the municipalities of Micro-Regions Center-East (MRAE-2) and West (MRAE-3) of Parana, in three Lots.

The Public Tender Commission stated as the bidders ranked in the first positions and with a higher discount to the maximum price accepted in the competitive bidding:

- Lot 1 – Micro-Region Center-East (36 municipalities) – Best ranked bidder “Saneamento Consultoria S/A”, with discount in the engagement of 24.85%;
- Lot 2 – Micro-Region West (48 municipalities) – Best ranked bidder “Acciona Água Brasil-Tratamento de Água Ltda.”, with discount in the engagement of 28.59%;
- Lot 3 – Micro-Region West (28 municipalities) – Best ranked bidder “Iguá Saneamento S/A”, with discount in the engagement of 26.24%.

The further steps of the schedule are: (i) Publication of Minutes for judgement of the bid; (ii) Opening of Single Deadline for an Appeal; (iii) Publication of the disposition of appeals; and (iv) Award of the contract to the winning bidders and homologation of the bid result.

Notes to the interim financial information

1. GENERAL INFORMATION

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

On July 28, 2020, Law 20.266/2020 was sanctioned, which amended Article 1 of Law 4.684, of January 24, 1963, authorizing the Company to operate, including abroad, in the exploration of public services and private systems water supply, collection, removal and final disposal of effluents, domestic and industrial solid waste, urban drainage, related services to protection of the environment and its water resources, in addition to being authorized to sell the energy generated in its units, services and rights arising from its patrimonial assets and to use networks for the installation of optical fibers. The Company may also hold majority or minority interests in consortia, investment funds or businesses together with state-owned and private sector companies. These businesses may be managed directly or through subsidiaries, through special purpose entities or other legal types of association approved by the General Shareholders’ Meeting.

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

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

Upon termination of the concession, the municipality shall reimburse the Company for the amounts of the concession-related assets. Additionally, the Company is discussing in court the validity of the amendment that extended the concession with the municipality of Maringá. The Extraordinary Appeal (ARE), under No. 1363547, was distributed to Federal Supreme Court (STF) Justice Ricardo Lewandowski at the time, which was denied on February 16, 2022, with the pending analysis of the Appeal filed, on September 19, 2022. Also, at the STF, on April 20, 2022, May 23, 2022, and August 5, 2022, conciliation hearings were held, with the support of the STF Mediation and Conciliation Center and the participation of the State Public Prosecutor’s Office of Paraná, in which Sanepar submitted a proposal to the Municipality; however, these remained unfruitful. According to the note in the “Notice to the Market”, on February 7, 2023, the Company and the Municipality of Maringá jointly petitioned in the court records of ARE 1363547, the suspension of the case for thirty (30)

Notes to the interim financial information

days, due to internal demands, at the administrative level, inherent to the case's subject matter. There has not yet been any related procedural change, with the appeal being transferred to the rapporteur of Minister Cristiano Zanin, due to the retirement of Minister Ricardo Lewandowski, with the process being concluded since August 10, 2023, to review the request. As determined by the court, the contract shall not be terminated until the Municipality pays the compensation due to the Company.

2. PRESENTATION OF THE INTERIM FINANCIAL INFORMATION

2.1. Statement of Compliance

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

The Interim Financial Information was approved by the Company's Management authorized for issue on November 07, 2024.

2.2. Basis of preparation and presentation

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

2.3. Functional and presentation currency

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

3. MAIN ACCOUNTING POLICIES

The main accounting policies used in the preparation of the Interim Financial Information for the quarter ended September 30, 2024, are consistent with the policies described in Note 3 to the Company's Financial Statements for the year ended December 31, 2023. Accordingly, this interim accounting information should be read together with the annual financial statements for the year ended December 31, 2023, which were issued on February 8, 2024, except for the accounting policies related to Public-Private Partnerships, as follows:

Notes to the interim financial information

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

Liabilities related to the investments made will be measured at the present value of the payments due during the contractual term.

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

After initial recognition, the liabilities related to the Public-Private Partnership will increase as a result of interest calculated at a constant rate on the outstanding balance and will be reduced by the payments made. Assets linked to the Public-Private Partnership will be amortized according to the Study on the Useful Life of Assets prepared by the Company, in accordance with their type.

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

4. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

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

4.1. Financial risk management

Business Risk: the Company’s business relates primarily to sourcing, treating, and distributing water, collecting, and treating sewage for 345 municipal concessions in the State of Paraná and one in the State of Santa Catarina. The Company’s results depend on the maintenance of concessions in the municipalities where it operates, concession contracts and program contracts last until 2048, with the exception of concession contracts for Andirá (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).

Notes to the interim financial information

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, 2024, and is stated in Notes 6 and 18. The risks related to customers are mitigated by their composition, which includes a pulverized base that covers the entire population of the state of Paraná. Considering the type of business, Management does not conduct a credit analysis on the customer's ability to pay, adopting the practice of cutting off the supply in the event of default upon prior written notice delivered to the user, at least thirty days in advance of the scheduled cut date. The level of losses on the realization of accounts receivable is considered normal for the sanitation sector.

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 interest on borrowings and financing held in reais varied around 25% and 50%, with all other variables held constant, the effect on pre-tax earnings would be R\$ 18,107 and R\$ 36,214 on September 30, 2024, more or less, mainly as a result of income from financial investments and lower or higher interest expenses on financial investments and variable rate borrowings and financing as described below:

Notes to the interim financial information

Description	Index	+25%	-25%	+50%	-50%
Short-term investments	DI	37,054	(37,054)	74,108	(74,108)
Assets		37,054	(37,054)	74,108	(74,108)
Caixa Econômica Federal	TR	(2,300)	2,300	(4,600)	4,600
BNDES-PAC2	TJLP	(2,511)	2,511	(5,022)	5,022
BNDES-AVANÇAR	IPCA	(873)	873	(1,746)	1,746
Debentures - 2th Issue - 1st and 3th Series	TJLP	(134)	134	(268)	268
Debentures - 2nd Issue - 2nd Series	IPCA	(197)	197	(394)	394
Debentures - 4th Issue - 1st Series	TJLP	(982)	982	(1,964)	1,964
Debentures - 4th Issue - 2nd Series	IPCA	(456)	456	(912)	912
Debentures - 7th Issue - 1st and 4th Series	IPCA	(1,390)	1,390	(2,780)	2,780
Debentures - 9th Issue - 1st and 2nd Series	DI	(5,687)	5,687	(11,374)	11,374
Debentures - 10th Issue - Single Series	IPCA	(3,623)	3,623	(7,246)	7,246
Debentures - 11th Issue - 1st Series	DI	(2,694)	2,694	(5,388)	5,388
Debentures - 11th Issue - 1st and 3rd Series	IPCA	(3,633)	3,633	(7,266)	7,266
Debentures - 12th Issue - 1st Series	DI	(6,081)	6,081	(12,162)	12,162
Debentures - 12th Issue - 2nd Series	IPCA	(2,855)	2,855	(5,710)	5,710
Debentures - 13th Issue - Single Series	DI	(8,039)	8,039	(16,078)	16,078
Debentures - 14th Issue - Single Series	DI	(10,997)	10,997	(21,994)	21,994
Right of use Lease	DI	(2,709)	2,709	(5,418)	5,418
Liabilities		(55,161)	55,161	(110,322)	110,322
Effect on Profit before taxation		(18,107)	18,107	(36,214)	36,214

The index considered for the twelve-month period ended on September 30, 2024, were TR of 0.82% and the TJLP of 6.66% obtained from Central Bank of Brazil (BACEN), the Broad Consumer Price Index (IPCA) at the rate of 4.42% obtained from IBGE (Brazilian Statistics Bureau), the DI at the rate of 11.05% obtained from B3 – Brasil, Bolsa e Balcão and the CPI at the rate of 3.45% obtained from FIPE.

Exchange rate sensitivity analysis: we present below the impacts that would be generated by changes in the risk variables related to derivative financial instruments intended to hedge the foreign currency borrowing. According to data from the Central Bank of Brazil (BACEN), obtained from the Market Outlook System, the probable scenario for the next quarter is an increase of 1.1343% in the US dollar rate. This scenario uses the average exchange rate projected for December 2024, compared to the PTAX rate disclosed for September 30, 2024.

Considering the amount of debt in foreign currency of € 25,408,000 (R\$ 154,273,000), the Euro exchange rate of R\$ 6.0719 for September 30, 2024 (Ptax – Central Bank) and considering the assumption of maintaining the proportional value of US\$ 1.1145 per euro, according to a US dollar PTAX of R\$ 5.4481, we present below an exchange rate fluctuation stressed by a 25% and 50% appreciation and depreciation regarding this exposure:

Effect on result	Probable	+25%	-25%	+50%	-50%
Variation risk in Euro (reduction of 1.1343%)	1,750	(38,568)	38,568	(77,136)	77,136

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 12, 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.

Notes to the interim financial information

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 the hedge accounting policy for this contract, measuring it at fair value through profit or loss, with the effects of this derivative financial instrument presented in the finance income (losses). The debt of this borrowing is shown in Note 12.

As at September 30, 2024, the Company has swap contracts (Euro + Interest v. CDI) as shown below:

Financial Instruments							
Operation	Agent	Date of the beginning of operations	Maturity of Operation	Notional Amount EUR	Fair Value of Active Position (in R\$)	Fair Value of Liabilities Position (in R\$)	Gain (Loss) on Derivative Instruments - Swap (in R\$)
1	Banco Bradesco	12/06/2023	24/12/2024	314	1,914	1,683	231
2	Banco Bradesco	28/11/2023	24/12/2024	2,067	12,601	11,260	1,341
3	Banco Bradesco	28/11/2023	25/06/2025	2,381	14,515	12,971	1,544
4	Banco Itaú	28/11/2023	24/12/2025	2,381	14,509	12,974	1,535
5	Banco Itaú	28/11/2023	25/06/2026	2,181	13,291	11,891	1,400
6	Banco Bradesco	04/06/2024	25/06/2026	200	1,219	1,161	58
7	Banco Bradesco	04/06/2024	24/12/2026	2,381	14,515	13,824	691
8	Banco Itaú	04/06/2024	25/06/2027	2,381	14,509	13,822	687
9	Banco Itaú	04/06/2024	24/12/2027	2,381	14,509	13,824	685
10	Banco Itaú	04/06/2024	26/06/2028	2,381	14,509	13,827	682
11	Banco Itaú	04/06/2024	22/12/2028	2,381	14,509	13,830	679
12	Banco Itaú	04/06/2024	25/06/2029	2,381	14,510	13,832	678
13	Banco Itaú	04/06/2024	24/12/2029	1,513	9,219	8,790	429
TOTAL				25,323	154,329	143,689	10,640

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, 2024, there were no changes to the capital structure goals, policies, or processes.

Notes to the interim financial information

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	9/30/2024	12/31/2023
Borrowings, financing, debentures, and leases	6,458,749	5,777,660
Cash and cash equivalents	(1,674,736)	(1,285,158)
Net debit	4,784,013	4,492,502
Equity	10,557,331	9,744,200
Net debt/equity ratio	0.45	0.46

4.3. Financial Instruments

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

Description	9/30/2024	12/31/2023
Assets		
Fair value through profit or loss		
Short-term investments	1,633,951	1,248,392
Derivative Financial Instruments	154,329	62,838
Restricted deposits	206,145	151,713
Amortized cost		
Cash and banks	40,785	36,766
Trade receivables, net	1,455,361	1,531,727
Contractual Financial Assets	845,621	708,227
Other Receivables	168,194	79,894
Total	4,504,386	3,819,557
Liabilities		
Fair value through profit or loss		
Derivative Financial Instruments	143,689	62,287
Amortized cost		
Borrowings, financing, debentures, and leases	6,458,749	5,777,660
Trade payables	337,864	354,897
Other Payables	214,199	193,368
Total	7,154,501	6,388,212

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

5. CASH AND CASH EQUIVALENTS

These may be broken down as follows:

Description	9/30/2024	12/31/2023
Free bank deposits	2,200	3,780
Restricted bank deposits	38,585	32,986
	40,785	36,766
Short-term investments	1,633,951	1,248,392
Total Cash and cash equivalents	1,674,736	1,285,158

Notes to the interim financial information

Short-term investments approximate their fair values, are classified in level 2 of the fair value hierarchy, and are characterized by their short terms, high liquidity, and low risk of changes in value. They consist of a fixed income fund, invested in an exclusive Investment Fund (CNPJ 03.737.212/0001-44 – Caixa SANEPAR I Fixed Income Exclusive Investment Fund) whose portfolio consists mostly of federal government bonds and by Certificates of Deposit (CDB) from Caixa (CNPJ 00.360.305/0001-04), with an average yield of 99.16% of Interbank Certificates of Deposit rate (CDI) (100.06% in 2023). Investments in CDBs have a profitability of 100.5% to 102.0% of CDI.

6. TRADE RECEIVABLES

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

Description	9/30/2024	12/31/2023
Trade Receivables falling due	420,294	384,665
Trade Receivables of installment payments	421,135	534,953
Adjustment to present value	(59,724)	(64,136)
Accounts to invoice (Non-invoice consumption)	298,380	287,657
	<u>1,080,085</u>	<u>1,143,139</u>
Trade Receivables past due		
1-30 days	215,915	207,840
31 to 60 days	70,313	77,791
61 to 90 days	34,611	41,500
91 to 180 days	72,945	77,435
Over 180 days	585,809	496,348
Provision for Expected credit losses in the realization of credits	(604,317)	(512,326)
	<u>375,276</u>	<u>388,588</u>
Total of receivables, net	<u>1,455,361</u>	<u>1,531,727</u>
Current	1,269,984	1,260,202
Non-current	185,377	271,525

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

Description	Trade Receivables	Provision for losses	Adjustment to present value	9/30/2024	12/31/2023
City halls	107,691	(53,968)	(44)	53,679	53,655
Private	1,988,017	(550,349)	(59,680)	1,377,988	1,462,488
Federal Sector	2,735	-	-	2,735	2,184
State Sector	20,959	-	-	20,959	13,400
Closing balance	<u>2,119,402</u>	<u>(604,317)</u>	<u>(59,724)</u>	<u>1,455,361</u>	<u>1,531,727</u>

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

Description	9/30/2024	12/31/2023
Opening balance	(512,326)	(582,144)
Amounts recorded as (Expenses)/Reversal	(92,402)	69,698
Write-offs, net of recoveries	411	120
Closing balance	<u>(604,317)</u>	<u>(512,326)</u>

Notes to the interim financial information

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

Description	9/30/2024	12/31/2023
Private customers	(550,349)	(459,149)
City halls	(53,968)	(53,177)
Total	(604,317)	(512,326)

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	9/30/2024	12/31/2023
Opening balance	(64,136)	(32,060)
Adjustment to present value	4,412	(32,076)
Closing balance	(59,724)	(64,136)

7. RESTRICTED DEPOSITS

These may be broken down as follows:

Description	9/30/2024	12/31/2023
Fundação Nacional de Saúde - FUNASA	-	1,911
Reservations kept in CAIXA (1)	126,781	90,059
Other Agreements (2)	79,364	59,743
Total	206,145	151,713
Current	79,364	61,654
Non-current	126,781	90,059

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

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

8. OTHER RECEIVABLES

These may be broken down as follows:

Description	9/30/2024	12/31/2023
Advances to employees	33,849	16,599
Refundable payments	494	382
Deposits in guarantee	2,019	1,932
Municipal Sanitation and Environmental Management Fund(1)	130,047	58,968
Prepaid expenses	289	111
Bonds and other receivables	1,496	1,902
Total	168,194	79,894
Current	43,007	22,931
Non-current	125,187	56,963

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

Notes to the interim financial information

9. CONTRACTUAL FINANCIAL ASSETS

Changes in financial assets are as follows:

Description	12/31/2023	Additions	APV revenue	AVP expenses	9/30/2024
Non-amortized investment	1,923,366	300,641	-	-	2,224,007
Adjustment to present value	(1,215,139)	(188,158)	25,096	(185)	(1,378,386)
Total	708,227	(a) 112,483	25,096	(185)	845,621

(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 11c).

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

10. CONTRACTUAL ASSET

Changes are as follows:

Description	12/31/2023	Additions	Interest capitalization	Write-off and Losses	Transference to intangible assets	Requisition for works	9/30/2024
Projects and works in progress	2,667,515	1,226,606	31,082	323	(1,078,551)	-	2,846,975
Inventory for works	93,498	84,666	-	-	-	(73,702)	104,462
Total	2,761,013	1,311,272	31,082	323	(1,078,551)	(73,702)	2,951,437

In the third quarter of 2024, the Company recognized as projects and construction in progress the amount R\$ 1,311,272 (R\$ 1,313,852 in the same period of 2023), arising from: (i) expansion of the Water Supply System, primarily in the municipalities of Londrina, Medianeira, Campo Mourão, Telêmaco Borba, and Cianorte; (ii) Sewage Treatment and Collection, especially in the municipalities Curitiba, Pato Branco, Arapongas, and Assis Chateaubriand. 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 Londrina, Campo Mourão, Curitiba, São José dos Pinhais, and Irati.

Until September 30, 2024, interest and other financial charges were capitalized on the funds and borrowings that financed the Company's projects and works, amounting to R\$ 31,082 (R\$ 39,444 in the same period of 2023). The average rate used to determine the amount of capitalized borrowing costs concerning total costs was 7.2%.

Notes to the interim financial information

11. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

a) Property, plant, and equipment

These may be broken down as follows:

By accounts			9/30/2024	12/31/2023
Description	Cost	Accumulated depreciation	Net value	
Goods of administrative use	400,999	(184,520)	216,479	218,171
Other property and equipment	767	(525)	242	456
Right of use in leases	268,690	(124,623)	144,067	159,425
Total	670,456	(309,668)	360,788	378,052

By nature				9/30/2024	12/31/2023
Description	Annual depreciation rate	Cost	Accumulated depreciation	Net value	
Land	-	2,921	-	2,921	2,945
Civil constructions	*1.84%	124,555	(27,772)	96,783	95,631
Improvements	*2%	3,630	(996)	2,634	2,593
Facilities	*5.83%	12,215	(5,271)	6,944	7,467
Equipment	*6.23%	105,475	(48,082)	57,393	59,456
Furniture and fixtures	*7.14%	53,441	(27,483)	25,958	27,277
IT equipment	*19.82%	45,518	(30,972)	14,546	12,174
Vehicles	*13.05%	28,834	(22,475)	6,359	7,414
Machinery, Tractors, and similar items	*19.35%	23,489	(21,139)	2,350	2,673
Tools	*6.67%	1,672	(855)	817	877
Capital assets to acquire	-	16	-	16	120
Right of use in leases	*28.61%	268,690	(124,623)	144,067	159,425
Total		670,456	(309,668)	360,788	378,052

* Weighted Average Rate

Notes to the interim financial information

b) Intangible assets

These may be broken down as follows:

By accounts			9/30/2024	12/31/2023
Description	Cost	Accumulated amortization	Net value	
Water systems	7,261,146	(2,338,475)	4,922,671	4,600,873
Sewage systems	7,672,207	(1,995,295)	5,676,912	5,346,070
Solid waste	6,689	(6,435)	254	-
Right-of-use assets and systems operation	125,114	(80,739)	44,375	45,781
Right of use in leases	200,154	(29,925)	170,229	173,643
IT systems under implementation	73,229	-	73,229	-
Other receivables intangible assets	289,842	(128,722)	161,120	177,300
Total	15,628,381	(4,579,591)	11,048,790	10,343,667

By nature				9/30/2024	12/31/2023
Description	Annual amortization rate	Cost	Accumulated amortization	Net value	
Land	-	338,075	-	338,075	328,767
Wells	*3.10%	193,371	(47,489)	145,882	142,778
Dams	*2.67%	261,875	(74,540)	187,335	82,872
Civil constructions	*2.59%	3,875,222	(888,794)	2,986,428	2,777,110
Improvements	*2.67%	68,428	(9,395)	59,033	51,162
Pipes	*2.64%	7,292,151	(2,087,839)	5,204,312	5,020,847
Building connections	*3.33%	1,101,890	(370,720)	731,170	695,900
Facilities	*5.83%	279,796	(129,338)	150,458	136,648
Water meters	*10%	365,664	(153,431)	212,233	196,365
Macrometers	*10%	9,549	(6,061)	3,488	3,153
Equipment	*6.23%	1,091,527	(449,367)	642,160	598,448
Furniture and fixtures	*7.14%	7,984	(4,415)	3,569	3,554
IT equipment	*19.82%	94,735	(88,767)	5,968	7,183
IT programs	*20%	144,665	(83,411)	61,254	56,776
Vehicles	*13.05%	22,708	(17,779)	4,929	5,710
Machinery, Tractors, and similar items	*19.35%	28,536	(26,326)	2,210	2,846
Tools	*6.67%	378	(272)	106	112
Right-of-use assets and Transmission Line	*6.25%	4,823	(970)	3,853	4,047
Environment protection and preservation	*20%	46,277	(30,013)	16,264	7,328
Concession of the municipality of Curitiba (*1.5%	125,000	(80,625)	44,375	45,781
Concession of the municipality of Cianorte (*5%	114	(114)	-	-
Capital assets to acquire	-	2,230	-	2,230	2,637
Right of use in leases	*36.29%	200,154	(29,925)	170,229	173,643
IT systems under implementation	-	73,229	-	73,229	-
Total		15,628,381	(4,579,591)	11,048,790	10,343,667

* Weighted Average Rate

(1) Right to grant the onerous concession agreement executed on December 6, 2001, which renewed in advance on June 5, 2018, with the execution of the program agreement in accordance with Law 11.445, of January 5, 2007, and other relevant legal acts;

(2) Right to grant an onerous concession agreement with the Municipality of Cianorte, executed on March 7, 2002, to provide solid waste collection, treatment, and final disposal public utility services for a 20-year period. The continuity of the services was authorized on a tentative basis by Cianorte Municipal Decree 3, of January 12, 2023, for the period until April 30, 2025, or until the service provision in the municipality is regularized under the terms of current legislation.

Notes to the interim financial information

Public-Private Partnership:

The Public-Private Partnership agreement assets linked (Center-Coastal Microregion) totaling R\$ 468,269 refer to the assignment by the Company of the structure related to contractual performance, the payment of which began in February 2024.

As at September 30, 2024, the carrying amount for each asset category linked to the Public-Private Partnership recognized in Intangible Assets is as follows:

By accounts				9/30/2024	12/31/2023
Description	Annual amortization rate	Cost	Accumulated amortization	Net value	
Land	-	6,807	-	6,807	-
Civil constructions	*2.59%	112,351	(32,463)	79,888	-
Improvements	*2.67%	1,779	(368)	1,411	-
Pipes	*2.64%	302,621	(86,108)	216,513	-
Building connections	*3.33%	24,249	(8,089)	16,160	-
Facilities	*5.83%	5,792	(3,124)	2,668	-
Equipment	*6.23%	12,666	(6,805)	5,861	-
IT equipment	*19.82%	1,852	(1,852)	-	-
Environment protection and preservation	*20%	152	(7)	145	-
Assets of PPP		468,269	(138,816)	329,453	-

* Weighted Average Rate

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

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 12.

Notes to the interim financial information

As at September 30, 2024, the carrying amount for each category of leased assets, recognized in property, plant and equipment and intangible assets is as follows:

By accounts				9/30/2024	12/31/2023
Description	Annual amortization rate	Cost	Accumulated amortization	Net value	
Civil constructions	1.67%	37,434	(4,547)	32,887	33,356
Pipes	2.00%	147,315	(20,182)	127,133	129,343
Building connections	3.33%	8,227	(1,910)	6,317	6,522
Facilities	6.67%	309	(150)	159	175
Equipment	6.00%	6,013	(2,647)	3,366	3,648
Coast Lease		199,298	(29,436)	169,862	173,044
Vehicles	53.71%	138,781	(73,002)	65,779	71,185
Civil constructions	20.48%	41,662	(11,231)	30,431	32,379
Equipment	69.44%	1,129	(492)	637	562
IT equipment	33.77%	87,974	(40,387)	47,587	55,898
Right of use Lease		269,546	(125,112)	144,434	160,024
Total		468,844	(154,548)	314,296	333,068
Property, plant, and equipment		268,690	(124,623)	144,067	159,425
Intangible assets		200,154	(29,925)	170,229	173,643

The Company recognized in profit or loss R\$ 4,601 related to low value and short-term lease (less than twelve months) contracts.

Changes in assets resulting from lease contracts were as follows:

Assets	12/31/2023	Entries	Amortizations	9/30/2024
Coast Lease	173,044	-	(3,182)	169,862
Vehicles	71,185	26,758	(32,164)	65,779
Civil constructions	32,379	4,228	(6,176)	30,431
Equipment	562	589	(514)	637
IT equipment	55,898	6,569	(14,880)	47,587
Balance	333,068	38,144	(56,916)	314,296

Notes to the interim financial information

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

Description	12/31/2023	Additions	Depreciations and amortizations	Write-off and Losses	Transference of works	Transfers	9/30/2024
Property, plant, and equipment							
Land	2,945	-	-	-	-	(24)	2,921
Civil constructions	95,631	30	(1,778)	-	3,003	(103)	96,783
Improvements	2,593	95	(54)	-	-	-	2,634
Facilities	7,467	-	(553)	-	30	-	6,944
Equipment	59,456	3,438	(4,407)	(54)	-	(1,040)	57,393
Furniture and fixtures	27,277	1,190	(2,403)	(106)	-	-	25,958
IT equipment	12,174	5,499	(3,029)	(98)	-	-	14,546
Vehicles	7,414	49	(1,104)	-	-	-	6,359
Machinery, Tractors, and similar items	2,673	17	(340)	-	-	-	2,350
Tools	877	10	(70)	-	-	-	817
Capital assets to acquire	120	(104)	-	-	-	-	16
Right of use in leases	159,425	38,144	(53,502)	-	-	-	144,067
Property, plant, and equipment	378,052	48,368	(67,240)	(258)	3,033	(1,167)	360,788
Intangible assets							
Land	328,767	4,119	-	-	5,189	-	338,075
Wells	142,778	-	(1,734)	(183)	5,026	(5)	145,882
Dams	82,872	85	(4,614)	-	134,769	(25,777)	187,335
Civil constructions	2,777,110	6,426	(72,502)	(218)	309,910	(34,298)	2,986,428
Improvements	51,162	689	(1,329)	-	9,840	(1,329)	59,033
Pipes	5,020,847	23,151	(133,234)	(632)	342,594	(48,414)	5,204,312
Building connections	695,900	-	(25,705)	(190)	63,708	(2,543)	731,170
Facilities	136,648	291	(12,204)	-	25,723	-	150,458
Water meters	196,365	12	(24,023)	(1,005)	40,884	-	212,233
Macrometers	3,153	-	(390)	-	725	-	3,488
Equipment	598,448	26,947	(42,093)	(6,354)	64,161	1,051	642,160
Furniture and fixtures	3,554	334	(298)	(47)	27	(1)	3,569
IT equipment	7,183	9	(1,251)	(10)	37	-	5,968
IT programs	56,776	21,254	(17,688)	(578)	1,490	-	61,254
Vehicles	5,710	-	(781)	-	-	-	4,929
Machinery, Tractors, and similar items	2,846	-	(636)	-	-	-	2,210
Tools	112	5	(11)	-	-	-	106
Right-of-use assets and Transmission Lines	4,047	-	(221)	-	27	-	3,853
Environment protection and preservation	7,328	493	(1,794)	-	10,237	-	16,264
Concession of the municipality of Curitiba	45,781	-	(1,406)	-	-	-	44,375
Capital assets to acquire	2,637	(407)	-	-	-	-	2,230
Right of use in leases	173,643	-	(3,414)	-	-	-	170,229
IT systems under implementation	-	12,058	-	-	61,171	-	73,229
Total intangible assets	10,343,667	95,466	(345,328)	(9,217)	1,075,518	(111,316)	11,048,790
Grand total	10,721,719	143,834	(412,568)	(9,475)	(a) 1,078,551	(b) (112,483)	11,409,578

a) Amount transferred to Agreement Assets (Note 10);

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 9).

Notes to the interim financial information

12. BORROWINGS, FINANCING, DEBENTURES, AND LEASES

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

Description	Annual interest rate	Index	9/30/2024			12/31/2023		
			Current	Non-current	Total	Current	Non-current	Total
In reais:								
Banco do Brasil - PSI	3.00% to 6.00%	-	-	-	-	190	-	190
Debentures 2nd Issue - 1st Series*	TJLP + 1.92%	-	-	-	-	9,357	-	9,357
Debentures 2nd Issue - 2nd Series*	9.19%	IPCA	-	-	-	24,663	-	24,663
Debentures 2nd Issue - 3rd Series*	TJLP + 1.92%	-	-	-	-	12,475	-	12,475
Debentures 9th Issue - 1st Series	106.05% of DI	-	-	-	-	200,353	-	200,353
Banco Itaú - PSI	3.00% to 6.00%	-	194	-	194	1,423	26	1,449
Debentures 12th Issue - 1st Series	DI + 0.88%	-	6,026	298,495	304,521	17,088	297,648	314,736
Debentures 9th Issue - 2nd Series	107.25% of DI	-	5,096	150,839	155,935	915	150,826	151,741
Debentures 11th Issue - 1st Series	DI + 1.65%	-	65,000	64,682	129,682	4,302	129,241	133,543
Debentures 4th Issue - 1st Series	TJLP + 1.67%	-	24,606	44,736	69,342	24,571	62,725	87,296
Debentures 4th Issue - 2nd Series	7.44%	IPCA	17,477	31,783	49,260	16,960	43,368	60,328
Debentures 10th Issue - Single Series	4.66%	IPCA	-	453,713	453,713	4,373	438,727	443,100
Debentures 13th Issue - Single Series	DI + 1.90%	-	22,324	398,852	421,176	10,531	398,519	409,050
Debentures 11th Issue - 2nd Series	4.25%	IPCA	-	254,967	254,967	2,286	246,524	248,810
BNDES - PAC2	TJLP + 1.67% a 2.05%	-	73,437	144,407	217,844	67,346	183,161	250,507
Cost Lease	11.14%	IPC-FIPE	16,511	290,357	306,868	15,560	301,179	316,739
Right-of-use Lease	12.12%	-	102,646	78,909	181,555	89,345	102,092	191,437
Debentures 14th Issue - Single Series	DI + 1.05%	-	13,729	596,506	610,235	-	-	-
Debentures 11th Issue - 3th Series	4.49%	IPCA	-	197,583	197,583	2,005	190,985	192,990
Debentures 12th Issue - 2nd Series	5.89%	IPCA	3,719	337,001	340,720	8,074	325,159	333,233
Debentures 7th Issue - 1st Series**	5.20%	IPCA	2,728	34,964	37,692	2,795	36,955	39,750
Debentures 7th Issue - 2nd Series**	4.79%	IPCA	6,263	80,451	86,714	5,367	71,138	76,505
Debentures 7th Issue - 3th Series	6.97%	IPCA	1,576	19,986	21,562	1,529	20,453	21,982
Debentures 7th Issue - 4th Series	6.57%	IPCA	3,610	45,881	49,491	2,817	37,780	40,597
BNDES-AVANÇAR	3.59% to 5.60%	IPCA	15,312	254,594	269,906	8,835	229,568	238,403
Caixa Econômica Federal	6.62% to 12.00%	TR	133,167	2,012,926	2,146,093	112,543	1,803,873	1,916,416
Total in reais			513,421	5,791,632	6,305,053	645,703	5,069,947	5,715,650
In foreign currency:								
Banco KfW	1.35%	EURO	29,363	124,333	153,696	25,414	36,596	62,010
Foreign currency-denominated total			29,363	124,333	153,696	25,414	36,596	62,010
Closing balance			542,784	5,915,965	6,458,749	671,117	5,106,543	5,777,660
Borrowings and financing			251,473	2,536,260	2,787,733	215,751	2,253,224	2,468,975
Debentures			172,154	3,010,439	3,182,593	350,461	2,450,048	2,800,509
Leases			119,157	369,266	488,423	104,905	403,271	508,176

*On September 15, 2024, the debentures of the 2nd issue, 1st, 2nd, and 3rd series were settled.

** IPCA as the variable portion of TLP

Foreign currency-denominated 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. Total disbursements up to the first quarter of 2024 amounted to € 34,846,000. As at September 30, 2024, there were 13 swap transactions outstanding, with the notional amount of € 25,323,000 to hedge against interest rate and foreign exchange fluctuations, without a speculative nature, which convert the financial charges thereon to 78.68% of CDI (weighted average), which represents the percentage of 8.69% for a rate of 11.05% of CDI (accumulated from past 12 months).

Notes to the interim financial information

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 discount rate applied in the initial recognition of this contract refers to the period in which the contractual stages were delivered and corresponds to the weighted average of 11.1%; and

(ii) The contract terms of the vehicle and chattel and real estate lease contracts (Lease – Right of Use) do not exceed five years. The incremental borrowing rate (weighted average) applied to these lease liabilities varies depending on the data when they were executed, which is the initial accounting recognition time. As at January 1, 2019, the weighted average discount rate applied to contracts was 6.88%. As at September 30, 2024, the weighted average rate was 12.12%. The Company does not have variable rent payments under its leasing contracts, nor does it have a sale or leaseback transaction of assets.

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

Liabilities	12/31/2023	Entries	Financial charges	Payments	9/30/2024
Coast Lease	316,739	-	24,844	(34,715)	306,868
Right of use Lease	191,437	38,144	10,835	(58,861)	181,555
Total	508,176	38,144	35,679	(93,576)	488,423
Current	104,905				119,157
Non-current	403,271				369,266

As at September 30, 2024, the present value of the minimum future financial obligations related to the Leases is as follows:

Description	Minimum future payments	Financial charges	9/30/2024	12/31/2023
			Present value of future payments	Present value of future payments
Coast Lease				
Less than 01 year	45,833	(29,321)	16,511	15,560
More than one year and less than five years	185,146	(111,349)	73,797	70,119
Over five years	307,351	(90,792)	216,560	231,060
Subtotal	538,330	(231,462)	306,868	316,739
Right of use Lease				
Less than 01 year	117,026	(14,380)	102,646	89,345
More than one year and less than five years	91,480	(12,571)	78,909	102,092
Subtotal	208,506	(26,951)	181,555	191,437
Total	746,836	(258,413)	488,423	508,176

Notes to the interim financial information

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

Description	9/30/2024
Coast Lease	369,883
Vehicles	75,319
Chattels	55,731
Real estate	36,694
Total	537,627

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

Description	2024	2025	2026	2027	2028	2029	2030 to 2036	Total
Coast - Lease	11,984	48,733	50,624	52,496	54,401	56,360	405,499	680,097
Vehicles	12,277	47,541	19,340	6,397	-	-	-	85,555
Chattels	5,659	21,951	18,709	16,172	3,241	1,686	-	67,418
Real estate	1,758	7,763	8,967	10,538	12,410	10,736	-	52,172
Total	31,678	125,988	97,640	85,603	70,052	68,782	405,499	885,242

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

Index	9/30/2024	12/31/2023
TR	2,146,093	1,916,416
TJLP	287,186	359,635
IPCA	1,761,608	1,720,361
DI	1,621,549	1,209,423
IPC-FIPE	306,868	316,739
EURO	153,696	62,010
Without inflation adjustment	181,749	193,076
Total	6,458,749	5,777,660

Notes to the interim financial information

b) The maturity schedule is as follows:

Description	2024	2025	2026	2027	2028	2029	2030	2031
Debentures 4th Issue	10,776	41,745	41,746	24,335	-	-	-	-
Debentures 7th Issue	3,851	13,768	13,769	13,769	13,769	13,769	13,769	13,769
Debentures 9th Issue	5,096	-	150,839	-	-	-	-	-
Debentures 10th Issue	-	-	-	453,713	-	-	-	-
Debentures 11th Issue	-	65,000	65,373	-	-	254,967	-	196,892
Debentures 12th Issue(1)	9,745	-	149,247	149,247	-	-	-	-
Debentures 13th Issue	22,324	-	-	-	398,852	-	-	-
Debentures 14th Issue	13,729	-	-	-	-	-	596,506	-
Debentures subtotal	65,521	120,513	420,974	641,064	412,621	268,736	610,275	210,661
BNDES - PAC2	18,833	72,806	59,067	33,261	28,556	5,321	-	-
BNDES-AVANÇAR	3,748	16,379	16,270	16,292	16,292	16,292	16,292	16,292
Banco Itaú - PSI	169	25	-	-	-	-	-	-
Caixa Econômica Federal	36,062	130,460	137,376	143,325	155,955	158,207	156,341	151,973
Banco KfW	14,958	28,827	28,777	28,778	28,778	23,578	-	-
Borrowings and financing subtotal	73,770	248,497	241,490	221,656	229,581	203,398	172,633	168,265
Coast Lease	6,861	14,722	16,274	18,009	19,951	22,124	24,558	27,288
Right of use Lease	46,938	65,178	37,206	22,832	7,379	2,022	-	-
Leases subtotal	53,799	79,900	53,480	40,841	27,330	24,146	24,558	27,288
Total	193,090	448,910	715,944	903,561	669,532	496,280	807,466	406,214

Description	2032	2033	2034	2035	2036	2037	2038 a 2046	Total
Debentures 4th Issue	-	-	-	-	-	-	-	118,602
Debentures 7th Issue	13,769	13,769	13,769	13,769	13,769	13,769	12,612	195,459
Debentures 9th Issue	-	-	-	-	-	-	-	155,935
Debentures 10th Issue	-	-	-	-	-	-	-	453,713
Debentures 11th Issue	-	-	-	-	-	-	-	582,232
Debentures 12th Issue(1)	337,002	-	-	-	-	-	-	645,241
Debentures 13th Issue	-	-	-	-	-	-	-	421,176
Debentures 14th Issue	-	-	-	-	-	-	-	610,235
Debentures subtotal	350,771	13,769	13,769	13,769	13,769	13,769	12,612	3,182,593
BNDES - PAC2	-	-	-	-	-	-	-	217,844
BNDES-AVANÇAR	16,292	16,292	16,292	16,292	16,292	16,292	54,297	269,906
Banco Itaú - PSI	-	-	-	-	-	-	-	194
Caixa Econômica Federal	116,453	117,263	110,335	113,490	117,996	111,053	389,804	2,146,093
Banco KfW	-	-	-	-	-	-	-	153,696
Borrowings and financing subtotal	132,745	133,555	126,627	129,782	134,288	127,345	444,101	2,787,733
Coast Lease	30,350	33,788	37,650	38,803	16,490	-	-	306,868
Right of use Lease	-	-	-	-	-	-	-	181,555
Leases subtotal	30,350	33,788	37,650	38,803	16,490	-	-	488,423
Total	513,866	181,112	178,046	182,354	164,547	141,114	456,713	6,458,749

(1) In February 2022, the Company raised R\$ 600,000 in the capital market as a supplement to its investment plan, divided into two series of R\$ 300,000 each, of which the first series is institutional, and the second series is tax incentivized. The first series matures in five (5) years, to be renegotiated after 30 months from the debentures' issue date, which took place on January 15, 2022. The second series matures in ten (10) years. There was renegotiation of the rate of the 1st series, changing from CDI+1.08% per year to CDI+0.88% per year, starting on July 15, 2024, as per the Second Amendment to the Private Instrument of the 12th issue of Debentures.

Notes to the interim financial information

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

Description	9/30/2024		9/30/2023	
	Current	Non-current	Current	Non-current
Opening balance	671,117	5,106,543	575,651	4,507,593
Releases	-	1,058,152	24,038	855,129
Interests and fees on financing	359,138	-	315,942	-
Inflation adjustments on financing	-	69,215	-	83,410
Transfers	317,770	(317,770)	445,914	(445,914)
Amortizations	(893,134)	-	(763,891)	-
Cost in raising funds of third parties	37	(175)	499	1,795
Foreign exchange gains	14,033	-	(658)	-
Interest and inflation adjustment Leases	35,679	-	22,395	11,235
Leases	38,144	-	44,158	-
Closing balance	542,784	5,915,965	664,048	5,013,248

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

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

Index	Releases	Amortizations
Debentures 2nd Issue	-	(49,628)
Debentures 4th Issue	-	(38,654)
Debentures 7th Issue	21,589	(21,354)
Debentures 9th Issue	-	(218,907)
Debentures 10th Issue	-	(20,757)
Debentures 11th Issue	-	(35,821)
Debentures 12th Issue	-	(56,279)
Debentures 13th Issue	-	(25,913)
Debentures 14th Issue	600,000	(33,359)
BNDES - PAC2	16,892	(63,728)
BNDES - AVANÇAR2	28,000	(13,607)
Banco do Brasil - PSI	-	(192)
Banco Itaú - PSI	-	(1,289)
Caixa Econômica Federal	300,728	(205,645)
Banco KfW	90,943	(14,425)
Subtotal	1,058,152	(799,558)
Leases (1)	38,144	(93,576)
Total	1,096,296	(893,134)

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

Notes to the interim financial information

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

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

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

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

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

Contents	Limit
Adjusted EBITDA/Net financial expense	Equal or over 1.5
Net Bank Debt/EBITDA adjusted	Equal or under 3.0

(iii) Covenants of the agreements with Caixa Econômica Federal

Contents	Limit
Adjusted EBITDA/Net financial expense	Equal or over 1.5
Net Bank Debt/EBITDA adjusted	Equal or under 3.0
Other onerous debts/EBITDA adjusted	Equal or under 1.0

(iv) Covenants of the agreement with KfW Bank

Contents	Limit
EBITDA / Debt service	Equal or over 1.5
Net Bank Debt/EBITDA	Equal or under 3.0
Other onerous debts/EBITDA	Equal or under 1.0
Indebtedness*	Equal or under 60%

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

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

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

Notes to the interim financial information

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

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

As at September 30, 2024, the Company is fully compliant with the restrictive clauses stipulated when issuing debentures, and financing from BNDES, Caixa Econômica Federal and KfW Bank.

13. TAXES AND CONTRIBUTIONS

These may be broken down as follows:

Description	9/30/2024	12/31/2023
Income taxes payable	23,375	-
Social contribution payable	10,314	1,132
COFINS payable	37,626	37,551
PASEP payable	8,094	8,107
Withholding income tax	15,043	53,297
Total taxes and contributions	94,452	100,087
Current	94,452	100,087

14. INCOME TAX AND SOCIAL CONTRIBUTION

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

Description	9/30/2024		9/30/2023	
	Income tax	Social Contribution	Income tax	Social Contribution
Profit before income tax and social contribution	1,587,702	1,587,702	1,567,827	1,567,827
Income tax and social contribution - effective tax rates	(396,926)	(142,893)	(391,957)	(141,104)
Benefit of deductibility of Interest on the stockholders' equity	56,005	20,162	67,213	24,197
Worker's Food Program (PAT) (1)	11,245	-	14,681	-
Incentive Empresa Cidadã (2)	340	-	490	-
Equity method	-	-	(237)	(86)
Others	(2,781)	(377)	(1,777)	(705)
Total costs	(332,117)	(123,108)	(311,587)	(117,698)
Total Income tax and social contribution	(455,225)		(429,285)	
Effective tax rate	28.7%		27.4%	

(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.

Notes to the interim financial information

b) Current and Deferred Income Tax and Social Contribution

These may be broken down as follows:

Description	9/30/2024	9/30/2023
Income tax	(282,530)	(366,381)
Social Contribution	(104,907)	(137,083)
Realization of deferred income tax	(49,587)	54,794
Realization of deferred social Contribution	(18,201)	19,385
Total	(455,225)	(429,285)

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

c) Deferred income tax and social contribution

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

Description	Estimated term for realization	9/30/2024			12/31/2023	
		Calculation basis	Income tax	Social Contribution	Total	Total
ASSETS						
Impairment of assets - Industrial water	46 years	7,456	1,864	671	2,535	2,606
APV on Contractual financial assets	25 years	1,378,386	344,597	124,054	468,651	413,147
Impairment of assets - Solid waste	17 years	11,179	2,795	1,006	3,801	4,138
Health insurance and pension plan	15 years	1,142,073	285,518	102,787	388,305	375,539
Coast - Lease (assets)	13 years	306,869	76,717	27,618	104,335	107,691
Impairment of assets	10 years	4,163	1,041	374	1,415	1,415
Civil, labor, tax, and environmental provisions	5 years	632,287	158,072	56,906	214,978	291,851
Liability contingency provision - Acquisition CS Bioenergia	5 years	-	-	-	-	78
Right of use - Lease (asset)	5 years	181,554	45,388	16,340	61,728	65,088
APV of receivables	5 years	59,724	14,931	5,375	20,306	21,806
AFV - Investments measured at fair value	5 years	61	15	6	21	82
Provision for credit losses in the realization of credits	3 years	52,952	13,238	4,766	18,004	17,819
Allowance for expected losses from trade receivables - CPC 4	3 years	17,754	4,438	1,598	6,036	5,168
Realizable value of inventory, net	2 years	267	67	24	91	88
Provision for PPR	1 year	86,634	21,659	7,797	29,456	39,103
PAI - Programa de Aposentadoria Incentivada (Incentivized Pe	-	-	-	-	-	101
Total			970,340	349,322	1,319,662	1,345,720
LIABILITIES						
Surplus of Property, plant, and equipment CS Bioenergia	50 years	4,349	1,087	392	1,479	1,535
APV on Contractual financial assets	25 years	1,165,198	291,300	104,867	396,167	345,409
Revaluation Surplus	24 years	71,326	17,832	6,419	24,251	25,842
Donation from public bodies	20 years	11,716	2,929	1,054	3,983	3,949
Deferred IRPJ on constructions and improvements	19 years	96,348	24,087	-	24,087	25,060
Coast - Lease (Liabilities)	13 years	169,862	42,465	15,288	57,753	58,835
Attribution New Cost of Property, plant and equipment	11 years	6,194	1,548	558	2,106	2,166
Right of use - Lease (Liabilities)	5 years	144,434	36,109	12,999	49,108	54,408
Total			417,357	141,577	558,934	517,204
Net total			552,983	207,745	760,728	828,516

Notes to the interim financial information

d) Estimated Future Realization of Deferred Income Tax and Social Contribution

The breakdown of the estimated future realization of deferred tax assets and deferred tax liabilities as at September 30, 2024, is as follows:

Realization period	Deferred tax assets			Deferred tax Liabilities		
	Income tax	Social Contribution	Total	Income tax	Social Contribution	Total
2024	20,760	7,474	28,234	6,187	2,108	8,295
2025	104,699	37,692	142,391	24,747	8,434	33,181
2026	100,663	36,239	136,902	24,747	8,434	33,181
2027	82,987	29,875	112,862	24,747	8,434	33,181
2028	115,748	41,669	157,417	30,163	10,384	40,547
2029 a 2031	117,916	42,450	160,366	52,575	17,501	70,076
2032 a 2034	118,957	42,825	161,782	52,575	17,501	70,076
2035 a 2037	111,654	40,195	151,849	48,655	16,090	64,745
2038 a 2040	75,152	27,055	102,207	41,722	13,594	55,316
2041 a 2043	41,475	14,931	56,406	40,512	13,634	54,146
2044 a 2046	41,475	14,931	56,406	37,323	13,436	50,759
2047 a 2049	38,029	13,691	51,720	32,876	11,835	44,711
2050 a 2052	123	45	168	66	24	90
2053 a 2055	124	44	168	66	24	90
2056 a 2058	124	44	168	66	24	90
2059 a 2061	124	44	168	66	24	90
2062 a 2064	124	44	168	66	24	90
2065 a 2067	124	44	168	66	24	90
2068 a 2070	82	30	112	66	24	90
2071 a 2073	-	-	-	66	24	90
Total	970,340	349,322	1,319,662	417,357	141,577	558,934

15. 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 2024 was R\$ 2,670 (R\$ 2,670 for the same period of 2023). The balance as at September 30, 2024, is R\$ 8,603 (R\$ 11,273 as at December 31, 2023), of which R\$ 3,560 (R\$ 3,560 as at December 31, 2023) is recognized in current liabilities and R\$ 5,043 (R\$ 7,713 as at December 31, 2023) is recognized in non-current liabilities.

16. PROVISIONS, CONTINGENT LIABILITIES AND ESCROW DEPOSITS

a) Nature of the Provisions for Contingent Liabilities

(i) Labor

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

Notes to the interim financial information

(ii) Civil

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

(iii) Environmental

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

(iv) Tax

Tax proceedings 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 proceedings to which the Company is a party involve the municipalities of Curitiba and Londrina. The main ISSQN proceedings refer to challenges from the municipalities of Maringá and Araucária.

b) Provisions

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

Nature	12/31/2023	Additions	Reversals	Payments	9/30/2024
Labor claims (i)	545,608	170,727	(16,583)	(236,522)	463,230
Civil claims (ii)	277,505	9,878	(58,454)	(89,070)	139,859
Environmental claims (iii)	24,844	7,116	(118)	(6,971)	24,871
Tax claims (iv)	10,656	5,480	(116)	(11,693)	4,327
Total	858,613	193,201	(75,271)	(344,256)	632,287

Main events in the period:

Reduction of labor provisions (Reversals and Payments) totaling R\$ 253,105, due to the archiving and partial write offs of lawsuits, offset by the complement of labor claims, amounting to: i) R\$ 32,185 referring to a lawsuit filed by the Paraná State Engineers' Union (SENGE), claiming the payment of salary differences in the Jobs, Career and Compensation Plan, and ii) R\$ 138,552 referring to the adjustment to the provision for labor lawsuits due to court decisions and 29 new lawsuits recognized in the period.

Reduction in civil provisions (Reversals and Payments) in the amount of R\$ 147,524, mainly due to: i) reclassification of contingency risk of "probable" loss for "potential" loss of general damages lawsuits for water shortage due to rain in Maringá, in 2016, amounting to R\$ 63,464;

Notes to the interim financial information

ii) the termination of lawsuits questioning rates charged by the Company, filed by residential condominiums in municipalities on the coast of Paraná and Foz do Iguaçu, amounting to R\$ 46,479; iii) termination of lawsuit seeking compensation for a traffic accident resulting from a leak that caused a slope to collapse and mud to be released onto the highway, amounting to R\$ 12,981; and iv) termination of lawsuit related to economic and financial rebalancing with a supplier of chemical products, amounting to R\$ 4,837. On the other hand, a civil provision was recognized in the amount of R\$ 3,681, for the lawsuit filed by the condominiums from the coast of Parana, related to sewage fees.

Reduction of tax provisions (Reversals and payments) amounting to R\$ 11,809, due to termination and partial analyses of lawsuits related, mainly, to IOTU charges and municipal fees.

c) Contingent Liabilities

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

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

Nature	Contingent Liabilities	
	9/30/2024	12/31/2023
Labor claims (i)	77,049	102,777
Civil claims (ii)	1,356,446	1,296,227
Environmental claims (iii)	287,188	233,062
Tax claims (iv)	19,842	25,597
Total	1,740,525	1,657,663

d) Contingent Assets

The Company is the plaintiff in declaratory action 1074228-74.2022.4.01.3400, in which the Regional Federal Court for the First Region recognized the lack of a legal tax relationship between Sanepar and the Federal Government because the Company benefits from tax immunity reciprocity provided for under Article 150, VI, “a”, of the 1988 Federal Recognition, in which the success is restricted to the payment of the Corporate Income Tax (IRPJ) (unduly paid taxes) for the period of May 1996 to December 2022. The uncontroversial estimated value initially recognized by the Federal Government was R\$ 3,628,754.

The estimated amount may change and, therefore, the Company has already requested the issuance of a request letter for a debt bond issue to be included in the Federal Government budget. It is safe to say that it is not possible to estimate a deadline for the settlement of the court-ordered debt bond. Finally, it should be noted that the request to issue the court-ordered debt bond (2024.3400.021.000080) was approved by the Regional Federal Court for the First Region in the amount of R\$ 3,979,261.

Notes to the interim financial information

e) Escrow Deposits

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

These may be broken down as follows:

Nature	Escrow Deposits	
	9/30/2024	12/31/2023
Labor claims (i)	320,543	416,285
Civil claims (ii)	86,866	130,433
Environmental claims (iii)	14,152	14,555
Tax claims (iv)	13,389	25,596
Total	434,950	586,869

Main events in the period:

Until the third quarter of 2024, write offs of labor escrow deposits occurred, due to the termination and partial analyses amounting to R\$ 231,746, offset by the recognition of new escrow deposits and adjustments amounting to R\$ 136,004, of which new escrow deposits and adjustments refer to lawsuits filed by Paraná State Engineers' Union - SENGE, which are related to salary differences of the Jobs, Career and Compensation Plan, amounting to R\$ 42,662;

Until the third quarter of 2024, write offs of civil judicial deposits occurred due to terminations and partial analyses amounting to R\$ 93,521, offset by the recognition of new escrow deposits and update in the amount of R\$ 49,954 that are mainly related to improper collection from customers and general and actual damages;

Until the third quarter of 2024, write offs of tax judicial deposits occurred, due to terminations and partial analyses amounting to R\$ 15,350, mainly related to collection of IPTU and municipal fees.

17. PENSION PLAN AND HEALTHCARE PLAN

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

The pension plan managed by FUSAN has the following main features: defined contribution during the working phase and defined benefit with lifetime annuity for pensioners and beneficiaries of risk benefits (disability, disease, accident, and survivor's pensions). Until the third quarter of 2024, the Sponsor transferred R\$ 32,299 (R\$ 27,994 in the same period of 2023) as contributions to FUSAN.

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

Notes to the interim financial information

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

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

As a contribution to this Foundation, this quarter the Company transferred R\$ 79,740 (R\$ 71,081 in the same period of 2023).

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

The table below shows the actuarial position of the liabilities related to the pension and healthcare plans as at September 30, 2024, and December 31, 2023:

Description	Pension plan	Health insurance	9/30/2024	12/31/2023
Current	26,785	49,353	76,138	73,635
Non-current	374,995	690,940	1,065,935	1,030,892
Total	401,780	740,293	1,142,073	1,104,527

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

Description	Pension plan	Health insurance	2024
Cost of current services	6,767	2,263	9,030
Interest costs	133,330	68,811	202,141
Yield expected from the plan's assets	(96,300)	-	(96,300)
Sponsor/Participants' contributions	(27,156)	(37,654)	(64,810)
Total	16,641	33,420	50,061

The amount of R\$ 50,061 was actuarially estimated as the expected change in the plans for 2024, which is being recognized by the Company on a monthly basis. Until the third quarter of 2024, the amount of R\$ 37,546 was appropriated (R\$ 34,291 in the same period of 2023). At the end of the year 2024, a new actuarial review will take place, which will determine accounting adjustments required in the plans. In case abnormal variances occur in the rules of the pension and health insurance plans during the year, or even in its base of participants, the Company may perform intermediary actuarial revisions, which has not occurred until now.

Notes to the interim financial information

18. RELATED PARTIES

a) Related-Party Balances and Transactions

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

Related-party balances and transactions were as follows:

Description	Assets		Liabilities		Revenue		Costs/ expenses	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023	9/30/2024	9/30/2023	9/30/2024	9/30/2023
State of Parana								
Interest on the stockholders' equity	-	-	42,061	84,936	-	-	-	-
Municipalities								
Solid waste services	-	-	-	-	11,519	9,920	-	-
Garbage collection fee billing service	-	-	-	-	19,275	18,000	-	-
Water and Sewage services	-	-	-	-	103,494	91,024	-	-
Trade Receivables	53,679	53,655	-	-	-	-	-	-
Municipal Sanitation and Environmental Management Fund	-	-	27,853	14,736	-	-	103,373	80,968
Fundações Sanepar								
Property rent	-	-	-	-	-	-	496	492
Employees' contributions	-	-	-	-	-	-	112,039	99,075
Tecpar								
ISO and water safety plan	-	-	-	-	-	-	49	303
Celepar								
System e-Protocolo, among others	-	-	14	28	-	-	136	205
Investment in shares	5	5	-	-	-	-	-	-
Interest receivable	12	12	-	-	-	-	-	-
Simepar								
Water safety plan and others	-	-	-	-	-	-	4,118	2,805
Ceasa								
Allocation of organic waste	-	-	-	-	729	603	-	-
Total	53,696	53,672	69,928	99,700	135,017	119,547	220,211	183,848

b) Compensation of key management personnel

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

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

Description	9/30/2024	9/30/2023
Compensation Manager	8,646	7,443
Charges and benefits	3,116	2,608
Social charges	2,929	2,460
Health insurance (Sanesaúde)	88	67
Pension plan (Fusanprev)	96	81
Complementary programs	3	-
Total	11,762	10,051

Notes to the interim financial information

19. OTHER PAYABLES

These may be broken down as follows:

Description	9/30/2024	12/31/2023
Contracts and agreements with third parties (1)	53,373	45,099
Agreements with municipalities	24,641	25,995
Security and amounts to refund	17,270	18,043
IBAMA installments - PRD (2)	368	368
IAT installments (3)	1,398	1,496
TCCM IBAMA (4)	87,631	87,631
Municipal Sanitation and Environmental Management Fund	29,518	14,736
Total	214,199	193,368
Current	137,675	107,517
Non-current	76,524	85,851

(1) Amount referring to the technical and financial cooperation agreement entered into by the Company, Itaipu, and Fundação Parque Tecnológico Itaipu – PTI, to build sanitary infrastructure and monitoring of water resources and public health, aiming at promoting environmental, social, and economic improvements in the western region of Paraná;

(2) Amount referring to installment payments of several environmental infraction notices issued by the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA);

(3) Amount referring to the installment payments of several environmental infraction notices issued by Instituto Água e Terra – IAT;

(4) Two (2) Commitments for the Conversion of Fines (TCCM), in the direct modality, which consolidated the debt amount of five (5) Environmental Infractions Notices (AIA), issued by the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA) in 2012, totaling R\$ 87,631, to be invested directly by the Company over one hundred and twenty (120) months in Environmental Lawsuits related to the implementation of an environmental project called “Revamping of pit complexes for environmental improvement of the Iguaçu River and surrounding wet areas”.

20. EQUITY

a) Share capital

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

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

The book value of each share as at September 30, 2024 is R\$ 6.99 (R\$ 6.45 as at December 31, 2023).

Notes to the interim financial information

Subscribed and paid-in capital as at September 30, 2024, is R\$ 6,000,000, which, net of share issue cost, amounts to R\$ 5,996,137, held as follows:

Shareholders	Number of shares					
	Common shares	%	Preferred shares	%	Total	%
State of Parana	302,653,775	60.1	3	-	302,653,778	20.0
Municipalities	-	-	5,561,963	0.5	5,561,963	0.4
Foreign investors	62,439,508	12.4	313,069,904	31.1	375,509,412	24.8
Other investors	138,641,976	27.5	688,838,390	68.4	827,480,366	54.8
Total	503,735,259	100.0	1,007,470,260	100.0	1,511,205,519	100.0

b) Earnings Reserves

b.1) Legal reserve

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

b.2) Tax Incentives Reserve

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

b.3) Investment Plan Reserve

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

c) Revaluation Surplus

Until the third quarter of 2024, it was realized and transferred to Retained earnings the amount of R\$ 3,089 (R\$ 3,193 in the same period of 2023), net of income tax and social contribution. This reserve is realized at the same ratio as derecognition and depreciation of assets recorded in property, plant and equipment and intangible assets, subject matter of said reevaluation.

Notes to the interim financial information

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

Description	9/30/2024	9/30/2023
Opening balance	50,164	54,426
Realization of revaluation reserve	(4,680)	(4,838)
Realization of Taxes on Revaluation Surplus	1,591	1,645
Closing balance	47,075	51,233

d) Valuation adjustments to equity

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

This quarter, R\$ 117 (R\$ 72 in the same period of 2023) was transferred to retained earnings, net of income tax and social contribution. This reserve is realized at the same ratio as derecognition and depreciation of assets recorded in property, plant and equipment and intangible assets, to which new amounts were assigned.

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

Description	9/30/2024	9/30/2023
Opening balance	4,205	4,322
Realization of Adjustments to Deemed costs	(177)	(109)
Realization of Taxes on Adjustments to Deemed costs	60	37
Closing balance	4,088	4,250

e) Other comprehensive earnings

Pursuant to CPC 33 (R1) "Employee Benefits", adjustments to the fair value of actuarial liabilities related to employee benefit plans (Note 17) 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) Shareholder Payouts

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

Notes to the interim financial information

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

On April 29, 2024, the 60th Annual Shareholders' Meeting approved the payment of interest on capital and additional dividends, credited to shareholders in 2023, in the gross amount of R\$ 452,373, which, net of Withholding Income Tax, represented R\$ 403,208, the amount of R\$ 403,208 having been paid by June 2024. The amount of interest on capital and dividends, which exceeded the mandatory minimum dividend, in the amount of R\$95,326, was transferred from the Earnings Reserve in Equity to Current Liabilities, after approval by the Annual Shareholders' Meeting.

g) Earnings per Share

The amount paid to shareholders per share was as follows:

	2023	2022
Common shares	0.28064	0.26839
Preferred shares	0.30870	0.29522
Value for 1 "Unit"	1.51544	1.44928

In June 2024, Management proposed and the Board of Directors approved in the 6th/2024 Ordinary Meeting, held on June 20, 2024, the disbursement of Interest on Equity, observing the legal limit of the TJLP variation in the period, based on profit (loss) recorded in the 1st half of 2024. The gross amount of Interest on Equity calculated for the 1st half of 2024 was R\$ 224,020, R\$ 24,154 corresponding to Withholding Income Tax. This credit generated tax savings of R\$ 76,167.

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

Basic and diluted earnings (loss) per share	9/30/2024	9/30/2023
Numerator		
Net profit for the period attributable to the Company shareholders		
Common shares	353,899	355,794
Preferred shares	778,578	782,748
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	0.70255	0.70631
Per preferred share	0.77280	0.77694

Notes to the interim financial information

21. OPERATING REVENUE

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

Description	7/01/2024 to 9/30/2024	7/01/2023 to 9/30/2023	1/01/2024 to 9/30/2024	1/01/2023 to 9/30/2023
Revenue				
Revenue from water	1,086,699	1,050,075	3,240,487	3,067,099
Revenue from sewage	695,966	627,918	2,049,393	1,743,798
Revenue from services	35,185	31,569	103,969	82,058
Revenue from solid waste	3,708	3,311	11,519	9,920
Services provided to city halls	6,513	6,291	19,275	18,000
Donations made by customers	10,327	9,358	30,960	27,795
Other income	2,439	1,906	5,554	5,197
Total operating revenue	1,840,837	1,730,428	5,461,157	4,953,867
Deductions from operating revenue				
Tax in revenue (COFINS)	(107,846)	(102,552)	(320,153)	(294,633)
Tax on revenue (PASEP)	(23,243)	(22,100)	(68,992)	(63,466)
Total deductions	(131,089)	(124,652)	(389,145)	(358,099)
Total operating revenue, net	1,709,748	1,605,776	5,072,012	4,595,768

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\$ 58,035 (R\$ 58,328 for the same period of 2023), until the third quarter, i.e., at a zero margin. Revenue is disclosed net of construction costs.

22. COST OF SERVICES

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

Description	7/01/2024 to 9/30/2024			7/01/2023 to 9/30/2023		
	Water	Sewage	Total	Water	Sewage	Total
Personnel	(109,134)	(52,391)	(161,525)	(83,006)	(41,921)	(124,927)
Supplies	(34,981)	(29,226)	(64,207)	(31,945)	(31,792)	(63,737)
Electric power	(105,752)	(16,911)	(122,663)	(114,877)	(17,836)	(132,713)
Sewage operation services - PPP	-	(11,721)	(11,721)	-	-	-
Outsourced services	(104,532)	(74,497)	(179,029)	(79,902)	(63,010)	(142,912)
Depreciations and amortizations	(56,648)	(54,835)	(111,483)	(48,980)	(48,335)	(97,315)
Compensation for damages to third parties	(5,798)	(2,238)	(8,036)	(1,086)	(6,613)	(7,699)
Municipal. Management Fund. And Env. Mgmt.	(18,844)	(15,959)	(34,803)	(15,262)	(12,757)	(28,019)
Other costs	(34,322)	(8,117)	(42,439)	(31,083)	(14,681)	(45,764)
Total	(470,011)	(265,895)	(735,906)	(406,141)	(236,945)	(643,086)

Description	01/01/2024 to 09/30/2024			01/01/2023 to 09/30/2023		
	Water	Sewage	Total	Water	Sewage	Total
Personnel	(324,524)	(156,413)	(480,937)	(255,932)	(125,711)	(381,643)
Supplies	(108,833)	(85,036)	(193,869)	(105,443)	(89,492)	(194,935)
Electric power	(352,770)	(54,986)	(407,756)	(320,568)	(48,039)	(368,607)
Sewage operation services - PPP	-	(29,523)	(29,523)	-	-	-
Outsourced services	(283,571)	(200,821)	(484,392)	(220,366)	(173,380)	(393,746)
Depreciations and amortizations	(164,776)	(160,271)	(325,047)	(143,590)	(139,433)	(283,023)
Compensation for damages to third parties	(8,721)	(3,292)	(12,013)	(2,929)	(7,666)	(10,595)
Municipal. Management Fund. And Env. Mgmt.	(56,855)	(48,146)	(105,001)	(44,577)	(36,391)	(80,968)
Other costs	(94,894)	(23,927)	(118,821)	(98,268)	(37,048)	(135,316)
Total	(1,394,944)	(762,415)	(2,157,359)	(1,191,673)	(657,160)	(1,848,833)

Notes to the interim financial information

23. SELLING, ADMINISTRATIVE AND OTHER EXPENSES

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

Description	7/01/2024 to 9/30/2024	7/01/2023 to 9/30/2023	1/01/2024 to 9/30/2024	1/01/2023 to 9/30/2023
Commercial				
Personnel	(37,512)	(34,072)	(114,450)	(102,054)
Supplies	(2,722)	(1,913)	(7,721)	(5,107)
Outside services	(47,377)	(45,658)	(144,828)	(110,503)
Depreciations and amortizations	(3,139)	(2,537)	(9,015)	(7,156)
Gains (losses) on realization of receivables	(31,297)	43,342	(92,402)	88,175
Compensation for damages to third parties(1)	(34,552)	(1,619)	(44,171)	(2,814)
Sanepar Rural program	(1,845)	(1,294)	(4,798)	(4,323)
Other expenses	(1,345)	(379)	(2,160)	(1,081)
Total Commercial costs	(159,789)	(44,130)	(419,545)	(144,863)
Administrative				
Personnel	(233,774)	(171,611)	(645,109)	(500,138)
Supplies	(11,363)	(15,202)	(34,215)	(43,920)
Outside services	(48,734)	(37,283)	(132,784)	(109,557)
Depreciations and amortizations	(27,314)	(21,781)	(78,506)	(65,514)
Regulatory fee	(9,159)	(8,754)	(27,478)	(26,256)
Travel expenses	(1,774)	(1,562)	(4,622)	(4,419)
Legal and judicial costs	(3,714)	(2,864)	(6,688)	(7,804)
Social and Environmental programs	(3,219)	(2,432)	(13,094)	(8,930)
Compensation for damages to third parties(1)	(5,213)	(995)	(34,594)	(1,784)
Compensation to outsourced employees	(242)	(207)	(7,454)	(1,055)
Fees, permits, and licenses	(629)	(254)	(8,603)	(1,039)
Other expenses	(5,996)	(3,388)	(19,860)	(13,776)
Transference to Commercial costs and expenses (2)	31,932	42,783	95,956	121,140
Capitalized expenses (3)	34,773	30,833	92,250	92,782
Total Administrative costs	(284,426)	(192,717)	(824,801)	(570,270)
Other income operating (expenses)				
Expenses				
Potential losses	(1)	(7,743)	(256)	(7,681)
Environmental fees	(1,318)	(11)	(4,495)	(9,218)
Revenue from sale of assets	4,887	200	5,748	2,424
Assets written-off	(3,666)	(1,390)	(9,249)	(6,320)
Fair Value Adjustment- Investments	87	84	179	123
Total of Other (Expenses) Revenue Operating	(11)	(8,860)	(8,073)	(20,672)

(1) Amounts referring to definitive write-offs of civil actions, mainly related to: (i) the termination of lawsuits challenging rates charged by the Company, filed by residential condominiums in municipalities on the coast of Paraná and Foz do Iguaçu; (ii) a lawsuit seeking compensation for a traffic accident that occurred in December 2003, due to a leak that caused a slope to collapse and mud to be released onto the highway; and (iii) a lawsuit related to the economic and financial rebalancing with a supplier of chemical products;

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

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

24. PROFIT-SHARING PROGRAM

The Company accrued R\$ 86,634 (R\$ 87,098 for the same period of 2023), related to profit-sharing, based on goals and performance targets established for 2024, which is recognized in line item "Payroll and related taxes" in current liabilities.

Notes to the interim financial information

25. FINANCE INCOME (COSTS)

Description	7/01/2024 to 9/30/2024	7/01/2023 to 9/30/2023	1/01/2024 to 9/30/2024	1/01/2023 to 9/30/2023
Finance revenue				
Short-term investments	45,435	42,061	145,795	136,790
Monetary gains	30,534	29,867	81,634	82,040
Exchange gains	4,669	370	4,669	1,217
Gain from Derivatives financial instruments (1)	6,280	311	18,720	519
Other finance income/reversal (2)	13,961	(1,632)	37,545	178
Total finance income	100,879	70,977	288,363	220,744
Finance costs				
Interests and fees on financing, borrowings				
Debentures and leases (3)	(124,810)	(122,481)	(372,262)	(321,861)
Monetary losses	(11,722)	(12,337)	(63,064)	(76,437)
Exchange losses (4)	(7,637)	(559)	(18,702)	(559)
Loss from Derivatives financial instruments (5)	(5,354)	(617)	(9,745)	(2,762)
Other finance costs	(181)	(15)	(1,039)	(496)
Total finance costs	(149,704)	(136,009)	(464,812)	(402,115)
Finance income (loss)	(48,825)	(65,032)	(176,449)	(181,371)

(1) Positive impact of the Euro variance on SWAP transactions contracted by the Company;

(2) Amount related to contractual performance and present value adjustment on Contractual Financial Assets;

(3) Increase of the calculation basis of interest in function of raising of funds from third parties, mainly related to the amount of the 14th debentures Issuance;

(4) Disbursement of EUR 15 million in May/2024, increasing interest and fees (devaluation of Real in comparison to Euro);

(5) Negative impact of the Euro variance on SWAP transactions contracted by the Company.

26. SEGMENT REPORTING

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

Notes to the interim financial information

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 the following table:

Description	1/01/2024 to 9/30/2024			1/01/2023 to 9/30/2023		
	Water	Sewage	Total	Water	Sewage	Total
Direct operating revenue	3,319,964	2,085,404	5,405,368	3,126,816	1,776,059	4,902,875
Other operating revenue	31,026	24,763	55,789	28,542	22,450	50,992
Total gross operating revenue	3,350,990	2,110,167	5,461,157	3,155,358	1,798,509	4,953,867
Deductions from revenue (PASEP and COFINS)	(216,414)	(172,731)	(389,145)	(200,439)	(157,660)	(358,099)
Net operating revenue	3,134,576	1,937,436	5,072,012	2,954,919	1,640,849	4,595,768
Cost	(1,394,944)	(762,415)	(2,157,359)	(1,191,673)	(657,160)	(1,848,833)
Gross profit	1,739,632	1,175,021	2,914,653	1,763,246	983,689	2,746,935
Selling expenses	(233,324)	(186,221)	(419,545)	(81,086)	(63,777)	(144,863)
Administrative expenses	(458,701)	(366,100)	(824,801)	(319,204)	(251,066)	(570,270)
Other operating income (expenses)	(4,490)	(3,583)	(8,073)	(11,571)	(9,101)	(20,672)
Equity method result	-	-	-	-	(949)	(949)
Finance income (loss)	(62,303)	(114,146)	(176,449)	(81,456)	(99,915)	(181,371)
Profit-sharing program	(48,180)	(38,454)	(86,634)	(48,752)	(38,346)	(87,098)
Provisions	125,623	100,474	226,097	(78,150)	(61,444)	(139,594)
Pension plan and healthcare plan	(20,880)	(16,666)	(37,546)	(19,194)	(15,097)	(34,291)
Profit before taxes and contributions	1,037,377	550,325	1,587,702	1,123,833	443,994	1,567,827
Income tax and social contribution	(297,436)	(157,789)	(455,225)	(307,715)	(121,570)	(429,285)
Net income for the period	739,941	392,536	1,132,477	816,118	322,424	1,138,542
Operating margin - Non-audited/Reviewed	31.0%	26.1%	29.1%	38.0%	27.1%	34.1%
Net margin - Non-audited/Reviewed	23.6%	20.3%	22.3%	27.6%	19.6%	24.8%
Investments in property, plant and equipment/Intangible assets (1)	523,971	850,371	1,374,342	562,901	808,825	1,371,726
Equity interests - CS Bioenergia	-	-	-	-	960	960
Debt - Borrowings, financing, debentures, and leases	2,849,632	3,609,117	6,458,749	2,596,306	3,080,990	5,677,296
Contract assets, Property, plant, and equipment, and intangible assets	6,245,787	8,115,228	14,361,015	5,763,927	7,202,777	12,966,704
Depreciations and amortizations for the period	(213,447)	(199,121)	(412,568)	(184,272)	(171,421)	(355,693)
Accounts receivable (Current and Non-current) (2)	1,521,855	597,547	2,119,402	1,537,818	560,281	2,098,099
Total assets	8,756,669	11,377,649	20,134,318	8,141,556	10,173,933	18,315,489
Total current and non-current (liabilities)	4,225,415	5,351,572	9,576,987	4,032,618	4,785,438	8,818,056
Number of connections - Unaudited/Non-Reviewed	3,474,005	2,554,414	-	3,442,529	2,497,239	-
Volume Thousands of m3 billed - Unaudited/Non-reviewed	435,384	347,491	-	414,916	326,348	-

(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.

Notes to the interim financial information

27. INSURANCE

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

Assets	Amount insured
Buildings	1,168,976
Machinery, equipment, and Vehicles	852,407
Inventories	72,259
Total	2,093,642

Additionally, the Company has Judicial Guarantee Insurance policies to guarantee amounts that would be deposited and/or replace amounts already deposited and/or assets pledged in labor, civil, tax, and environmental lawsuits. Up to September 30, 2024, the Company offered guarantees through the Surety Bond in 412 lawsuits totaling R\$ 412,696 with Pottencial Seguradora S/A, maturing on June 15, 2025.

The Company also entered into/renewed the contract with Starr Internacional Brasil Seguradora S/A for general liability insurance coverage of Sanepar Directors, Officers, and Managers (D&O insurance) with local and international coverage, with a guarantee ceiling of R\$ 20,000, with a 365-day contract term ending September 9, 2024. The company will perform a new bidding process, aiming to once more contract services of insurance coverage in the type of civil liability (D&O - Directors and Officers).

28. EXPLANATION ADDED TO THE ENGLISH VERSION

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

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail. See Note 28 to the financial statements.)

Opinions and Declarations / Special Review Report – Unqualified

Report on the review of quarterly information

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

Introduction

We have reviewed the accompanying interim financial information of Companhia de Saneamento do Paraná – Sanepar (the Company), comprised in the Quarterly Information Form for the quarter ended September 30, 2024, comprising the balance sheet as of September 30, 2024 and the respective statements of income, of comprehensive income for the period of three and nine months then ended and the changes in shareholders' equity and of cash flows for the period of nine months then ended, including the explanatory notes.

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

Review scope

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

Conclusion on the interim financial information

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

Other matters

Statement of value added

The quarterly information referred to above includes the statement of value added for the period of nine months ended September 30, 2024, prepared under the responsibility of the Company's management and presented as supplementary information for the purposes of IAS 34. This statement was submitted to the same review procedures in conjunction with the review of the Company's interim financial information to conclude it is reconciliated to the interim financial information and to the accounting records, as applicable, and whether the structure and content are in accordance with the criteria established in the NBC TG 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that the accompanying statement of value added were not prepared, in all material respects, in accordance to the criteria defined in that standard and consistently in relation to the interim financial information taken as a whole.

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

The amounts corresponding to the year ended December 31, 2023, and the three-month and nine-month periods ended September 30, 2023, stated for comparison purposes were, respectively, audited and reviewed by another independent auditor. Their unqualified report on auditing and review of the interim financial information were issued on February 8, 2024, and November 8, 2023, respectively.

Curitiba, November 07, 2024

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



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

STATEMENT

By this instrument, the Executive Board of Companhia de Saneamento do Paraná - Sanepar, a state-owned public company, with its headquarters at Rua Engenheiros Rebouças nº 1,376, Curitiba - PR, registered at CNPJ under nº 76.484.013/0001- 45, for the purposes of CVM Resolution nº 80/2022, declares that it has reviewed, discussed and agreed with Sanepar's interim financial statements for the period ended on September 30, 2024.

Curitiba, October 29, 2024.

WILSON BLEY LIPSKI
Chief Executive Officer

ABEL DEMETRIO
Chief Financial and Investor
Relations Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

BIHL ELERIAN ZANETTI
Chief Commercial Officer

FLAVIO LUIS COUTINHO SLIVINSKI
Chief Legal Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief Administrative Officer

JULIO CESAR GONCHOROSKY
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer

STATEMENT

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, 2024.

Curitiba, November 07, 2024.

WILSON BLEY LIPSKI
Chief Executive Officer

ABEL DEMETRIO
Chief Financial and Investor
Relations Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

BIHL ELERIAN ZANETTI
Chief Commercial Officer

FLAVIO LUIS COUTINHO SLIVINSKI
Chief Legal Officer

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Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer