

COMPANHIA DE SANEAMENTO DO PARANÁ

CVM REGISTRY No. 01862-7 CNPJ No. 76.484.013/0001-45

MATERIAL FACT

Companhia de Saneamento do Paraná (“Sanepar”), (“Company”), in compliance with CVM resolution No. 44/2021 and in continuity to the Material Fact of October 20, 2022, informs its shareholders, investors and the market at large that the Board of Directors, at its 3rd/2023 Extraordinary Meeting held on this date, became aware of Sanepar's manifestations to the Preliminary Report prepared by the Paraná Regulatory Agency for Delegated Public Services (“*Agência Reguladora de Serviços Públicos Delegados do Paraná*”), (“AGEPAR”) regarding the inspection of the Regulatory Asset Base (“RAB”) Report and authorized the forwarding to AGEPAR. Follows below a summary of the values contained in the updated Evaluation Report to be sent to the Agency:

2nd RTP RAB Summary - in BRL				
No	Breakdown of costly items	Shielded RAB	Incremental RAB	Total
1	Fixed Assets VNR ¹	22,741,294,478.96	3,356,469,199.16	26,097,763,678.12
2	Fixed Assets VNR ¹ x IA ²	22,552,388,945.76	3,279,012,144.03	25,831,401,089.79
3	Fixed Assets CCV ³	323,212,387.87	150,838,589.66	474,050,977.53
4	100% depreciated assets x IA ²	1,278,241,228.82	-	1,278,241,228.82
5	Land x IA ²	1,439,578,731.09	100,719,903.41	1,540,298,634.50
6	Mobile Operating Technical Reserve	64,537,919.86	44,374,408.43	108,912,328.29
7	Accumulated Depreciation x IA ²	9,366,784,318.70	319,918,975.18	9,686,703,293.88
8	Mobile Op. Technical Reserve Depreciation	51,051,301.67	3,771,331.80	54,822,633.47
9	GROSS RAB (2+3-4-5)	20,157,781,373.72	3,329,130,830.28	23,486,912,204.00
10	NET RAB (9+5+6-8-7)	12,244,062,404.30	3,150,534,835.14	15,394,597,239.44

¹ VNR: DORC / Depreciated Optimized Replacement Cost

² IA: Utilization Index

³ CCV: Current Cost Valuation

The updated Evaluation Report will be subject to inspection by AGEPAR and may change due to the Agency's analysis.

The Company will keep the market informed about the progress of this process.

Curitiba, February 27, 2023.

Abel Demetrio
Chief Financial and Investor Relations Officer

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