

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 the provisions of CVM Resolution No. 44/2021, and in continuity with the Material Fact of October 21, 2025, and the Notice to the Market of January 14, 2026, hereby informs its shareholders, investors, and the market at large that the Paraná State Public Services Regulatory Agency (“AGEPAR”) has published Technical Note No. 01/2026, prepared by the Intersectoral Working Group established by AGEPAR Ordinance No. 02/2026. The aforementioned document presents the conclusive analysis and evaluation of the regulatory treatments regarding the amount received by Sanepar arising from Court-Ordered Payment (*Precatório*) No. 1189180920244019198 (original lawsuit No. 0008066-96.1994.4.01.3400, filed before the 21st Federal Civil Court of the Judicial Section of the Federal District).

Technical Note No. 01/2026 proposes that the amount, calculated as of September 1, 2025, in the sum of BRL 3,944,392,294.27 (three billion, nine hundred and forty-four million, three hundred and ninety-two thousand, two hundred and ninety-four Brazilian Reais and twenty-seven cents), net of taxes and legal fees, be fully allocated to Sanepar's users. The proposal aims to ensure tariff affordability through non-onerous investments and/or invoice discounts, altering the previous premise of gain-sharing from tax credit recovery provided for in the Tariff Review Manual (Technical Note No. 07/2024 – AGEPAR – DRE/CSB).

As a result of this analysis, AGEPAR announced the opening of a Public Consultation, with a 30-day term between March 27, 2026, and April 28, 2026, and a Public Hearing to be held on April 29, 2026. Relevant documents may be accessed at:

<https://www.agepar.pr.gov.br/Pagina/Consultas-Publicas> (Portuguese only).

Sanepar informs that it will participate in said Public Consultation, issuing its statement in a timely manner and submitting contributions it deems pertinent to safeguard its interests.

The Company will keep the market duly informed regarding the developments of this matter.

Curitiba, March 23, 2026.

Leura Lucia Conte de Oliveira
Acting Chief Financial and Investor Relations Officer

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