

COST AND EXPENSE POLICY

Cost and Expense Policy

This is a free translation for informative purposes only, without any legal validity. The original text in Portuguese is the only legal version and must be consulted in order to elucidate any doubts or conflicts.

Companhia de Saneamento do Paraná – Sanepar (“Company”) informs that it has a Cost and Expense Policy, but it will not be made public as the matter is of a confidential nature.

1. BACKGROUND

Cost e Expense Policy		Version		1
		Management Department		Financial Planning Department
		Secrecy		External Audience
Version	Date	Person in Charge	Approved by	Change Description
1	04/16/2026	Integrated Planning Committee	Board of Directors	First Issue

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