

2024 INTEGRATED REPORT





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ABOUT THE REPORT

GRI 2-3, 2-5, 2-14

Sanepar's 2024 Integrated Report was prepared in accordance with the Global Reporting Initiative (GRI) Standards, the International Integrated Reporting Council (IIRC) framework for Integrated Reporting and the Sustainability Accounting Standards Board (SASB) disclosure standards. The report presents Sanepar's financial, social, environmental and corporate governance performance between January 1st and December 31st, 2024, in accordance with the annual frequency of publication of the Company's Integrated Reports. Data on connections, economic units and water volume refers solely to drinking water. This year's edition was approved by the Board of Directors after the Executive Board's endorsement.

Queries about this document should be sent to the Strategic Planning Department: planejamentoestrategico@sanepar.com.br

Standards used



Global Reporting Initiative

The Report was prepared in accordance with the 2021 GRI Standards.



International Integrated Reporting Council

The Report follows the Integrated Reporting guidelines.



Sustainability Accounting Standards Board

Sector indicators (Waste Management and Water Utilities Services) were applied.



Sustainable Development Goals (SDG)

The information is aligned with the United Nations (UN) principles.

External assurance

Non-financial content and data in this report were verified by Grant Thornton Auditores Independentes Ltda, to prepare its opinion on the non-financial information in the 2024 Integrated Report. The verification was done on a limited assurance basis, in accordance with the standards of Brazil's Federal Accounting Council (CFC) and the International Auditing and Assurance Standards Board (IAASB).

The report was prepared in accordance with the guidelines of the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB - Waste Management and Water Utilities Services) and CPC Guideline 09 - Integrated Report, related to the Basic Conceptual Framework for Integrated Reporting prepared by the International Integrated Reporting Council (IIRC).

[See the assurance report on page 160.](#)

The following icons help while reading this report:

Reading highlights



This document contains interactive features. For better viewing of the PDF, use Acrobat Reader.



Interactive summary



External link

GRI 2-50, 2-53
Sasb EM-IS-130

GRI and SASB indicators



Interactive infographics

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Wilson Bley Lipski
CEO of Sanepar

MESSAGE FROM MANAGEMENT

GRI 2-22

The year 2024 marked a milestone in Sanepar’s history, underscoring our commitment to operational excellence, sustainability and innovation. Despite a challenging scenario in the sanitation sector, we made significant progress in meeting our strategic goals and reaffirmed our role as an industry benchmark.

Sanepar was recognized globally as a leader in strategies and actions aimed at providing universal access to water and sanitation. The Company won the Sustainable Development Goal Champion Award (SDG 6) for Clear Water and Sanitation) at its first edition during the Global Water Summit, the premier event in the global water and sanitation sector, held in 2024. This recognition values our efforts to ensure the availability and sustainable management of

drinking water and sanitation services for all, thus strengthening our Company.

For the eleventh time, and the seventh year in a row, our financial statements won the Transparency Award given by the National Association of Finance, Administration and Accounting Executives (Anefac). For the eighth time, our Greenhouse Gas Emission Inventory (GHGI) earned the Gold Seal in recognition of Sanepar’s environmental commitment. The Brazilian GHG Protocol Program (PBGHGP), managed by Fundação Getulio Vargas, grants the Gold Seal as the highest level of recognition to companies that meet all the transparency criteria in publishing their greenhouse gas emissions.

According to a study by the Paraná Institute of Economic and Social Development (Iparides), the Company’s investments increased Paraná’s GDP by BRL5.75 billion in 2023 and created 78,000 jobs.

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By 2029, BRL11.8 billion will be invested in works designed to ensure that the service level for treated water is maintained, reduce water losses, as well as implement and expand sewage collection and treatment systems.

Sanepar is currently one of the top rated water supply and sanitation utilities, obtaining the “C” score in the Carbon Disclosure Project (CDP) - Climate Change in 2024. It was also recognized as one of the Climate Smart Utilities in IWA’s Recognition Programme, in the Entrant category.

Aware of the immense responsibility of ensuring health and quality of life to the people of Paraná, we have bolstered efforts on essential projects related to the collection and treatment of sewage and on maintaining the level of quality and quantity of drinking water supplied in the state. Although we are close to reaching universal access to sewage services (81.44%), we still need to implement new systems and expand collection networks and treatment stations. Our goal is to achieve universal access to sewage services for most of the state’s population before the 2033 deadline set by the New Legal Framework for Water and Sanitation (Federal Law 14,026).

We are launching the largest investment program in our history, despite the operational efficiency challenges, the management of water crises and climate change, and the regulatory and economic scenario. By 2029, BRL 11.8 billion will be invested in works designed to ensure the maintenance of service level of drinking water distribution, reduce water losses and implement and expand sewage collection and treatment systems. This robust investment plan retains Paraná as a benchmark in water and sanitation services, while contributing to the economy in all regions across the state and creating jobs and generating income in municipalities. According to a recent study by Iparde, investments made by the Company, both in works and funding, increased the state’s GDP by BRL 5.75 billion in 2023 and created 78,000 jobs.

We understand that these efforts require strong operational performance and

responsible management of environmental risks that we are exposed to. Our strategy for growth and development in the public utilities market, which now is also open to private initiative, is grounded in the pursuit of effective results and the commitment to service coverage and quality, based on sustainability and meeting the needs of our stakeholders.

We continue to develop public-private partnerships (PPPs) – in addition to the contract signed in 2023 for the Center-Coast Microregion, in September 2024, three new PPPs were auctioned for the other two microregions in the state. These PPPs undertook to invest in ensuring universal access to sanitation in 112 municipalities across Paraná.

Our challenge is to provide universal access to water and sanitation services at affordable prices in an efficient and environmentally responsible manner, which requires creative and innovative solutions. In 2024, we launched new initiatives within the scope of Sanepar Startups, an open innovation program that identifies startups to accelerate innovative projects in the sanitation sector.

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Our challenge is to provide universal access to services at affordable prices in an efficient and environmentally responsible manner, which requires creative and innovative solutions.

In the sustainability sphere, regarding the waste management, sludge is considered a valuable input for agriculture and fertilizer production. Transforming sludge into components for a circular and productive chain is an example of innovation and sustainability.

As regards investments in reducing water losses, we implemented two new systems: the first uses Israeli satellite technology to identify hidden leaks in the distribution network and is already in operation in the main systems of Curitiba and its metropolitan region; the second, closer to the community, identifies losses at consumer units.

We are making progress in acquiring electricity on the free market to supply 887 units, many of which are already in operation. These units account for 90% of the Company's energy consumption, with contracts that generate

estimated savings of BRL 620 million over five years.

Among the highlights on the social front, in addition to the *Água Solidária* Program, we advanced on the *CadÚnico* Social Tariff project, which will enable thousands of vulnerable families to access sanitation services at more affordable prices. We have also implemented significant improvements in the communities, in line with the principles of social inclusion and our commitment to universal access to services.

As for innovation, we are developing a digital platform that integrates customers, partners and internal processes, thus promoting efficiency and transparency in the services we provide. This initiative underlines our vision of being a Company that anticipates trends and adapts to evolving demands from the market and society.

As for our workforce, we are implementing a Voluntary Redundancy Plan (PDV), with the application process for eligible employees scheduled to begin in early 2025. Our employees are valued through diverse initiatives that promote closer and more transparent relations with all employees. In 2024, we also held a civil service exam to renew and optimize our team. The filling of new vacancies and adjusting internal career opportunities will be carried out in a structured and strategically coordinated manner to ensure business continuity.

Sanepar also made progress in its governance by implementing new policies and initiatives that strengthen strategic management and transparency in its operations. We celebrated five years of our Integrity Program with important advances and improvements that help us to think and act with integrity in order to ensure the

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Company’s perpetuity. The program has provided training to third-party employees, with ethics and transparency seen as essential characteristics for maintaining all partnerships.

In 2024, our operations were further aligned with our mission of promoting sustainable development in Paraná, integrating innovation and environmental care into our operations. The challenges ahead for 2025 will be faced with the same level of commitment, strengthening our partnerships and expanding our operational horizons.

We thank our shareholders, employees, customers and partners for their trust. Together, we will continue to build an increasingly strong, transparent and inclusive Sanepar.

In this report, we showcase our performance in 2024.

Enjoy your reading!



Demetrius Nichele Macei
Chairman of the Board of Directors

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2024 HIGHLIGHTS

Environmental



Number of water connections increased

1.0%
versus 2023

Number of sewage connections increased

 **2.69%**
versus 2023

Included in
ISE B3
Corporate Sustainability
Index's 2024 portfolio

Recognized
as one of Climate
Smart Utilities by
IWA's Recognition
Programme

Social



6,047
own employees
and
7,219
third-party
employees



Employee satisfaction
index stood at

77.45%
above the
Company's target

Benefits granted by the
Água Solidária
Program reached

BRL 382.2
million

Governance



International coop-
eration initiatives
with countries such as
Argentina, Paraguay,
Bolivia, Spain
and Germany



**2023 Transparency
Trophy**

Anefac for the quality of
the financial statements

**Integrity
Program**
training for
third-party employees

Financial



In 2024,
BRL 600
million
was raised through the
14th debenture issue.
Investments totaled

BRL 1.9
billion



Net revenue
was up

8.8%
versus 2023

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Note: versus 2023.

Awards and certifications

ISE B3

The Company currently holds one of the best ratings in the public utility sector – water and sanitation – among those providing water supply and sewage treatment services, obtaining the “C-” score in 2024 from the Carbon Disclosure Project (CDP) - Climate Change.



Awards

SDG 6 – Champions Award

Sanepar was named the world’s best company in terms of strategies and actions to ensure universal access to sanitation services by Global Water Intelligence and Global Water Leaders.

Regional Leaders Award

Sanepar received double recognition: Leader in ESG – Environmental and Leader in ESG – Governance. The award, given by Lide Paraná, is the highest accolade for entrepreneurship and economy in Paraná.

National Universalizar Award

Sanepar won the Water Security and Energy Transition categories and ranked 2nd in the Environment category at the 1st Brazilian Association of State Sanitation Companies (Aesbe) Awards.

Valor 1000 Award

Sanepar was the top performer in Brazil’s Southern Region among the largest “Water, Sanitation and Environmental Services” companies and ranked 4th in the sector nationwide.

Valor Inovação Brasil Award

The Valor Econômico magazine, in partnership with the consulting firm Strategy& (PwC), honored Sanepar as the company with the greatest capacity for innovation, ranking it 3rd in the infrastructure sector.

Transparency Award

Anefac awarded Sanepar the Transparency Award for the 11th time (7th consecutive year), in the “companies with net revenue of BRL 5 billion to BRL 20 billion” category.

South Region’s Innovation Champions Award

The Public-Private Partnerships (PPPs) in the Center-Coast Microregion case earned Sanepar the 1st place in the State-Owned Enterprises and Philanthropic Entities in the Southern Region category.

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Best of Biogas Award

The sludge drying unit at Sanepar’s Atuba Sul Sewage Treatment Station (STS) in Curitiba topped the “Best Biogas Generating Plant in Sanitation” category at the 6th South Brazilian Biogas and Biomethane Forum.

Expressão de Ecologia Award

The award is a Brazilian initiative that recognizes and publicizes the actions of companies and organizations that work towards reducing environmental impact. Sanepar was awarded for a social responsibility initiative that involved cleaning the beaches of Paraná during the *Verão Maior* Operation.

500 Biggest in South Brazil — Public Services

Sanepar was elected the sector leader and the 8th largest company in Paraná in Weighted Value of Magnitude (VPG), according to a ranking compiled by the Amanhã Group.



Certifications

ISO 9001

This external certification, valid until August 2024, refers to the Quality Management System (QMS) of the dam operation, water treatment and storage, and sewage collection and transportation systems, as well as network maintenance, customer service, projects and works, and people, information and material management processes.

ISO 14001

The certification is valid for the Environmental Management System at the Urban Solid Waste Landfill of Cianorte and for the Foz do Iguaçu Regional Management Office.

ISO IEC 17025

The accreditation certificate is awarded by Inmetro, the Brazilian certification authority, together with the Água e Terra Institute (IAT). In 2024, four laboratories – Curitiba, Londrina, Cascavel and Maringá – renewed their certification.

LEED

The design of Sanepar’s administrative headquarters in Curitiba meets the requirements of the Leadership in Energy and Environmental Design (LEED) certification awarded by the United States Green Building Council.

Sustainable bonds

Sanepar is the first public company in Brazil to issue sustainable and blue bonds in line with the Green Bond Principles and according to the International Finance Corporation (IFC) guidelines.

Ratings

Rating agencies Moody’s and Fitch Ratings reaffirmed the Company’s triple A (AAAbr) credit rating in 2024.

GHG Protocol’s Gold Seal

The Fundação Getulio Vargas’ Brazilian GHG Protocol Program (PBGHGP) awarded the Gold Seal for Sanepar’s Greenhouse Gas Emissions Inventory (GHGI) related to its 2023 emissions.

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Interactive
summary

SANEPAR

GRI 2-1, 2-6

Of the total amount to be invested in PPPs, 48.4% will be allocated to the construction of the sewage collection network and 24.7% to the construction of sewage treatment stations.

Headquartered in Curitiba, Companhia de Saneamento do Paraná (Sanepar) is a publicly-traded company with a legal personality under private law and controlled by the Paraná State Government.

Sanepar is registered with the Brazilian Securities and Exchange Commission (CVM) as a publicly-held company in category A. Its shares are traded under the tickers SAPR3, SAPR4 and SAPR11 on the B3 stock exchange, where it is listed in level 2 of Corporate Governance. The State of Paraná holds 20.03% of all shares and 60.08% of common shares ([see details in the Investor Relations website](#)).

The Company's portfolio provides basic sanitation services to 345 municipalities: 344 in Paraná and Porto União, in Santa Catarina. Sanepar operates in the abstraction, treatment, storage and distribution of water, as well as sewage collection and treatment, besides operating three municipal sanitary landfills through concession/contract in Cianorte, Apucarana and Cornélio Procopio. The Company also conducts studies, projects and works related to new facilities, expansion of water distribution networks, sewage collection networks and provides technical consulting and advisory services in its fields of expertise.



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OUR PURPOSE

To take health to people in a sustainable manner.



OUR MISSION

To provide environmental sanitation services in a sustainable and innovative manner.



OUR VISION

To be a national and international benchmark in environmental sanitation services.



OUR VALUES

Responsibility, innovation, competence, respect, commitment, professionalism, transparency and ethics.



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A Company in motion

Participates in the Government 5.0 Program for implementing innovative practices in public services.

Sanepar seeks to identify and seize strategic opportunities that drive corporate growth, which includes prospecting for emerging technologies, developing innovative solutions, creating new products and services, drawing up business models and investment plans, as well as managing research and innovation projects, monitoring peers and identifying market trends.

The Company participates in Paraná State Government 5.0 Program for implementing innovative practices in providing services to the population. During 2024, Sanepar carried out several Research, Development and Innovation (R&D+I) initiatives associated with its corporate purpose, as well as public health and social inclusion.

The Company operates in a regulated environment and is committed to providing quality services to its stakeholders. As such,

it has made progress in discussing topics such as adopting new technologies, digitizing and optimizing processes, reducing costs, mitigating social and environmental impacts and maximizing revenue, all of which also reflected in the financial results disclosed in its financial reports and balance sheets.

Continuous investments in R&D+I bring Sanepar competitive and strategic advantages, with innovation reinforcing transparency by promoting an optimum flow of information. As a result, the Company is preparing itself not only to meet current demands but also to adapt to future needs, while improving internal harmony and operational efficiency, and boosting performance and competitiveness.

Brand relevance for consumers

In October 2024, the 10th *Estadão Marcas Mais* awards were given to winners in 34 categories, representing a variety of consumer products and services. Sanepar was voted as one of the most recalled brands nationwide in the Water and Sanitation Services category, coming second in the ranking. The Company was the most recalled brand in the South Region. The *Estadão Marcas Mais* award is granted to companies that are most relevant to consumers based on a market survey.

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Leader of the Trata Brasil Institute ranking

Paraná is marching towards universal access to water and sanitation for its population and tops the 2024 Sanitation Ranking published by Trata Brasil Institute, which lists the 100 most populous cities in Brazil in terms of access to water and sanitation.

Maringá
1st overall

Cascavel
9th

Ponta Grossa
10th

Foz do Iguaçu
13th

Londrina
14th

In 2024, in partnership with Center for Studies on Infrastructure and Environmental Solutions (CEISA) of the Fundação Getulio Vargas (FGV), the Trata Brasil Institute recognized the work carried out by Sanepar in Maringá with the Casos de Sucesso & ESG award in the **“Achievement of Targets in New Legal Framework for Basic Sanitation”** category. The non-revenue water (NRW) reduction was one of the factors that led Maringá to the top of the Trata Brasil ranking.

To modernize its operations, Sanepar is devoting efforts to implement the Integrated Digital Technologies Master Plan (PDTEC). Aligned with the Company’s goals, the PDTEC will guide the adoption of convergent technologies that integrate Information Technology into the operational and engineering departments, such as the use of Building Information Modeling (BIM), artificial intelligence systems and software such as SCADA, data analysis and IoT (Internet of Things).

In the future, the PDTEC will enable more efficient resource management, data-driven decisions and process optimization, leading to better services to the population. It will also promote greater integration, favoring interoperability among the Company’s systems and departments, enabling greater precision in investment planning. This approach will prepare the Company to meet growing demands in the industry, comply with environmental regulations and be competitive in facing future challenges.

In 2024, the Company invested BRL 1.9 billion in several works and projects to improve, maintain and expand its networks. By 2029, the Multi-Year Investment Plan (PPI) entails investments of BRL 11.8 billion, of which BRL 6.6 billion in sewage systems, BRL 4.5 billion in water distribution and BRL 658.3 million in other services.

Three additional competitive bids for PPPs to provide sewage services were held 2024. These contracts, together with the PPP contract signed in 2023, will help expedite universal access to sewage collection at an investment of BRL 2.9 billion in 128 municipalities across the state. The 2024 contracts estimate that around 900,000 people will be served by the three partnerships, with the implementation of sewage systems in 76 municipalities and the expansion of services in another 36, totaling 222,000 new sewage connections. Of the total amount to be invested, the largest portion (48.4%) will go to the construction of sewage collection networks and 24.7% to the construction of sewage treatment stations.



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Public commitments

The Company’s operations go beyond its financial and operational goals, also encompassing its responsibility towards sustainable development, social well-being and environmental balance. In this context, public commitments are essential pillars for aligning corporate strategies with universal values and global goals aimed at building a fairer, more inclusive and sustainable future.

Its stakeholder engagement includes the main initiatives and commitments that the organization has embodied as part of its journey of transformation and positive impact.

Sanepar has been a signatory to the United Nations Global Compact, has adopted the Sustainable Development Goals (SDGs) and is working to disseminate the 2030 Agenda.

Sanepar has joined several initiatives:

Global Compact and SDGs

Sanepar is committed to sustainable development. It has been a signatory to the United Nations Global Compact, has adopted the Sustainable Development Goals (SDGs) and is working to contribute to its targets and to disseminate and promote the 2030 Agenda.

Programs such as *Água Solidária* and the way the Company runs its day-to-day operations contribute to its pursuit of the SDGs. Sanepar considers the 17 SDGs to be equally important and intrinsically linked to each other. However, to help in due dissemination across the Company, Sanepar strategically decided to prioritize the following goals:



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+Água Movement

During the 29th UN Conference of the Parties on Climate Change (COP29) held in Baku, Azerbaijan, Sanepar’s Non-revenue water reduction and Control Program was recognized by the Environmental Call for Proposals of *+Água Movement*, an initiative linked to the UN Global Compact – Brazil Network, in the Water Resilience category.

Sanepar participates in *+Água*, reaffirming its commitment to sharing its progress annually with the 2030 Observatory and the Initiative’s Digital Panel, while working to achieve the targets for drinking water and for collected and treated sewage, and meeting the universal access targets (see page 31) set by the Legal Framework for Water and Sanitation to be achieved by 2033.

The Company also participates in the *Viva Água* Movement (MVAM), which seeks to strengthen water security in the Miringuava River Basin, in São José dos Pinhais.

Net Zero Ambition Movement

In 2023, Sanepar joined the UN Global Compact’s Net Zero Ambition initiative with the aim of training and engaging its senior management to establish ambitious, science-based climate commitments.

Living Wage Movement

In 2024, the Company increased its participation in the UN Global Compact’s Living Wage initiative in Brazil, taking joint lead in the movement and participating in the working group to conduct a study on living wage methodologies adapted to the reality in the Global South, especially Brazil. Since March

2023, Sanepar has been participating in the initiative, which aims to guarantee 100% living wages by 2030, while also ensuring decent work and combating poverty in its operations and supply chains.

Mind in Focus Movement

In partnership with the Sanepar Foundation, the Company launched a program to promote the emotional well-being of its employees through support groups and individual sessions with psychologists. The UN Global Compact’s Mind in Focus Initiative in Brazil combats social stigma and prejudice surrounding mental health, thus contributing to SDG 3 (Health and Well-being).



CEAM - Piraquara/PR

Life Coalition

In 2024, the Company joined the Life Coalition for Business & Biodiversity, formed by companies seeking to integrate biodiversity into their business through concrete actions and the dissemination of conservation among stakeholders. Joining this coalition is a significant step in Sanepar's ESG strategy and the Company plans to apply the method on an experimental scale in the coming years to

analyze the pressure index and optimize positive actions.

Together with Life Coalition, the Company took part in the Conference of the Parties to the UN Convention on Biological Diversity (Biodiversity COP16) held in November in Colombia, which discussed the optimization of impact investments to achieve positive social and environmental results.

ESG Committee

The ESG Strategic Committee consists of one member of the Board of Directors and executive officers related to the topic. The committee is supported by an Executive Committee, which analyzes the performance of the ESG agenda and identifies gaps and opportunities. The

Committee's actions and the ESG initiatives are already incorporated into the Company and have been reported and submitted to Anefac's "Good ESG Practices" awards, which, in its first edition, placed Sanepar among the five finalists.



Business Model

SASB IF-WM-000.C

In terms of operations, Sanepar is organized into Regional Management Offices, which are centralized in five hub cities, where the General Managers responsible for the business management are stationed: Curitiba, Londrina, Maringá, Cascavel and Ponta Grossa.

Other facilities: WTS, wells, STS, SSTS, surface water abstraction

1,217 Deep tubular wells (underground abstraction)

167 Water Treatment Stations(WTS)

269 Sewage Treatment Stations (STS)

227 Surface water abstraction

20 Sewage Sludge Treatment Stations (SSTS)

345 municipalities with water services

218 municipalities with sewage services

Basic sanitation: municipalities with water and sewage services

Service index

100%

Water network coverage

4.32 million

active water economic units

99.91%

compliance of distributed water

81.44%

sewage network coverage

100%

collected sewage treated

3.48 million

active sewage economic units

Sanitary Landfills

Sasb IF-WM-000.C

3 municipal sanitary landfills by concession/agreement - Cianorte/Apucarana/Cornélio Procopio.

7 municipalities served

Recycling centers

Sasb IF-WM-000.C

40 Sludge

Management Units (UGL) for sanitizing and processing sewage sludge for agricultural recycling.

Incinerators

Sasb IF-WM-000.C

1 incinerator dryer for thermal drying of the sludge generated at Atuba Sul STS and energy recovery from the sludge after drying (burning of the sludge in the incinerator).

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Business Model

INCOMES

Financial Capital

- Shareholders' equity **BRL 10.8 billion**
- Cash generation **BRL 2.8 billion**
- Investments **BRL 1.9 billion**

Manufactured capital

- Water**
- **167** Water Treatment Stations (WTSs)
 - **1,217** wells
 - **Four** dams

Sewage

- **269** Sewage Treatment Stations (STSs)

Urban solid waste

- **Three** sanitary landfills

Social and Relationship Capital

- *Água Solidária* Solidarity Program
- +Água Movement
- Sanepar Rural Program
- Living Wage Movement
- Mind in Focus Movement

Natural Capital

- Sustainable management of water resources and environmental conservation
- Corporate program to reduce and control water losses

Human Capital

- **6,047** employees
- Sanepar's distance learning platform
- **BRL 17.6 million** invested in innovation projects*

OUTCOMES

Financial Capital

- 2nd time in the B3 ISE portfolio (2023/2024)
- Net Revenue of **BRL 6.8 billion**

Manufactured capital

- Water**
- **345 municipalities** served
 - **3,483,522** water connections
 - **62,505 km** of distribution network

Sewage

- **218 municipalities** served
- **2,585,670** sewage connections
- **43,447 km** of collection network

Social and Relationship Capital

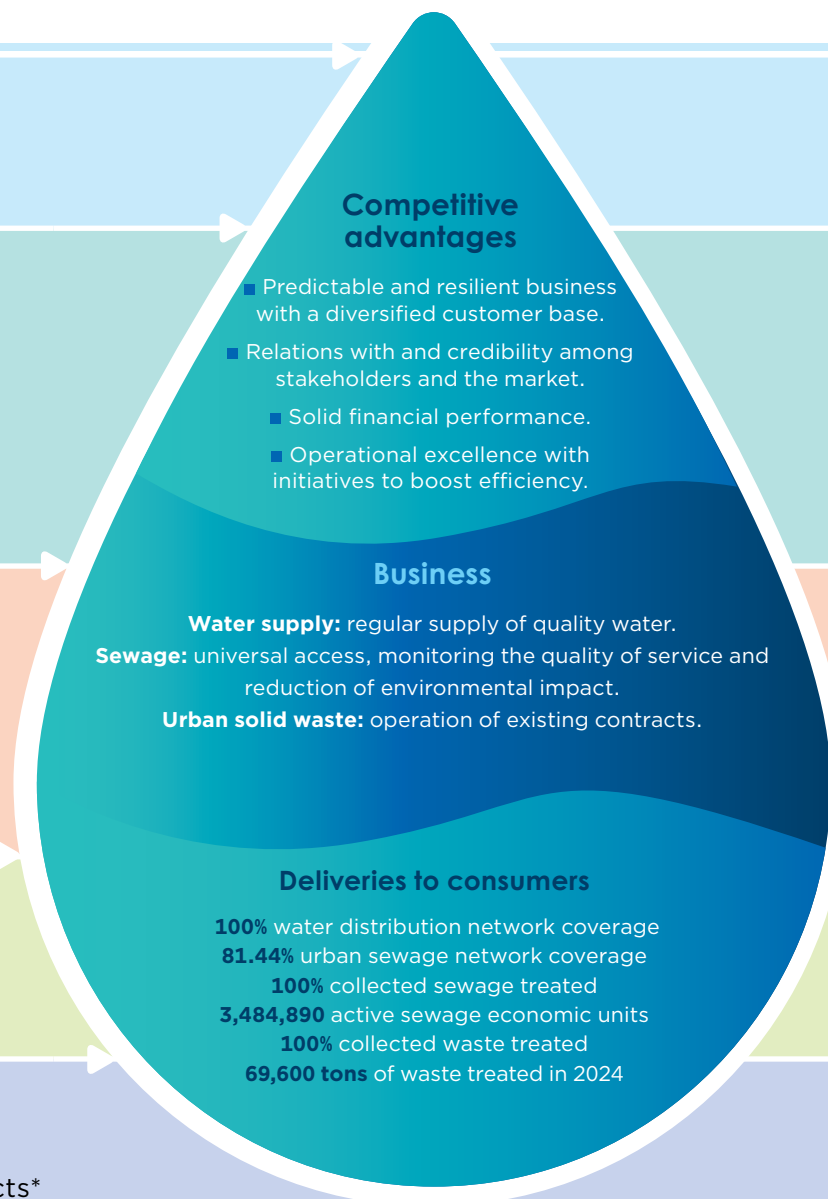
- **383,000 low-income families** served by the *Água Solidária* Solidarity Program
- **83.7% external customers** satisfied with telephone-based customer service
- **21 partnerships** with municipalities for drinking water supply in 2024
- **302 works** in progress

Natural Capital

- **811,288,960 m³** of treated water
- **445.305,6 m³** of treated sewage
- **4.3 million** water economic units
- **3.4 million** sewage economic units

Human Capital

- **1,058,742 hours of training** offered to employees
- Employee Satisfaction Index of **77.45%**, exceeding the Company's target of 75%


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Corporate Governance

GRI 2-6, 2-12, 2-24, 2-25, 3-3 - Material Topic: Corporate governance and transparency

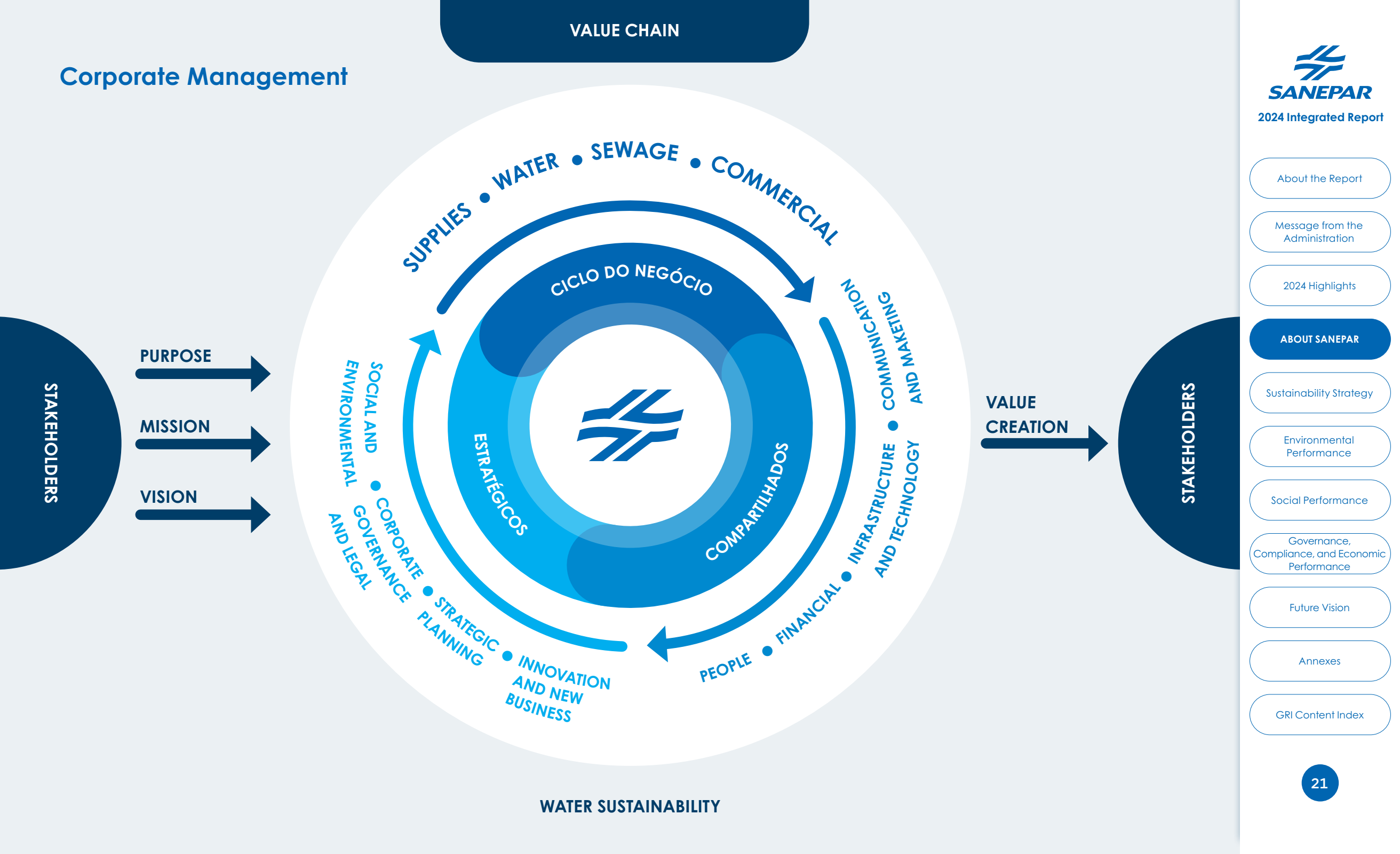
Sanepar is committed to corporate governance principles and all its activities are guided by its Bylaws, the latest version of which was approved in April 2024, — and by its corporate policies designed to ensure excellence and compliance in a highly regulated industry such as water and sanitation. Each year, the Company also publishes its Integrated Risk Management Work Plan.

In line with the best corporate governance practices in the market and those established by the Brazilian Institute of Corporate Governance (IBGC), the Company operates in accordance with the principles, processes and procedures outlined in these official documents. It sets its guidelines through policies approved by the Board of Directors. These documents are available on Sanepar’s Investor Relations website, in the “Bylaws, Codes and Policies” section.

All the documents define the principles, guidelines, rules, responsibilities and concepts that not only govern the relationship between governance bodies and other stakeholders but also incorporate transparency and integrity into the Company’s internal and external activities, thus promoting a culture of integrity at all levels of the organization. (see **Global Compact and SDGs, under Public Commitments**).

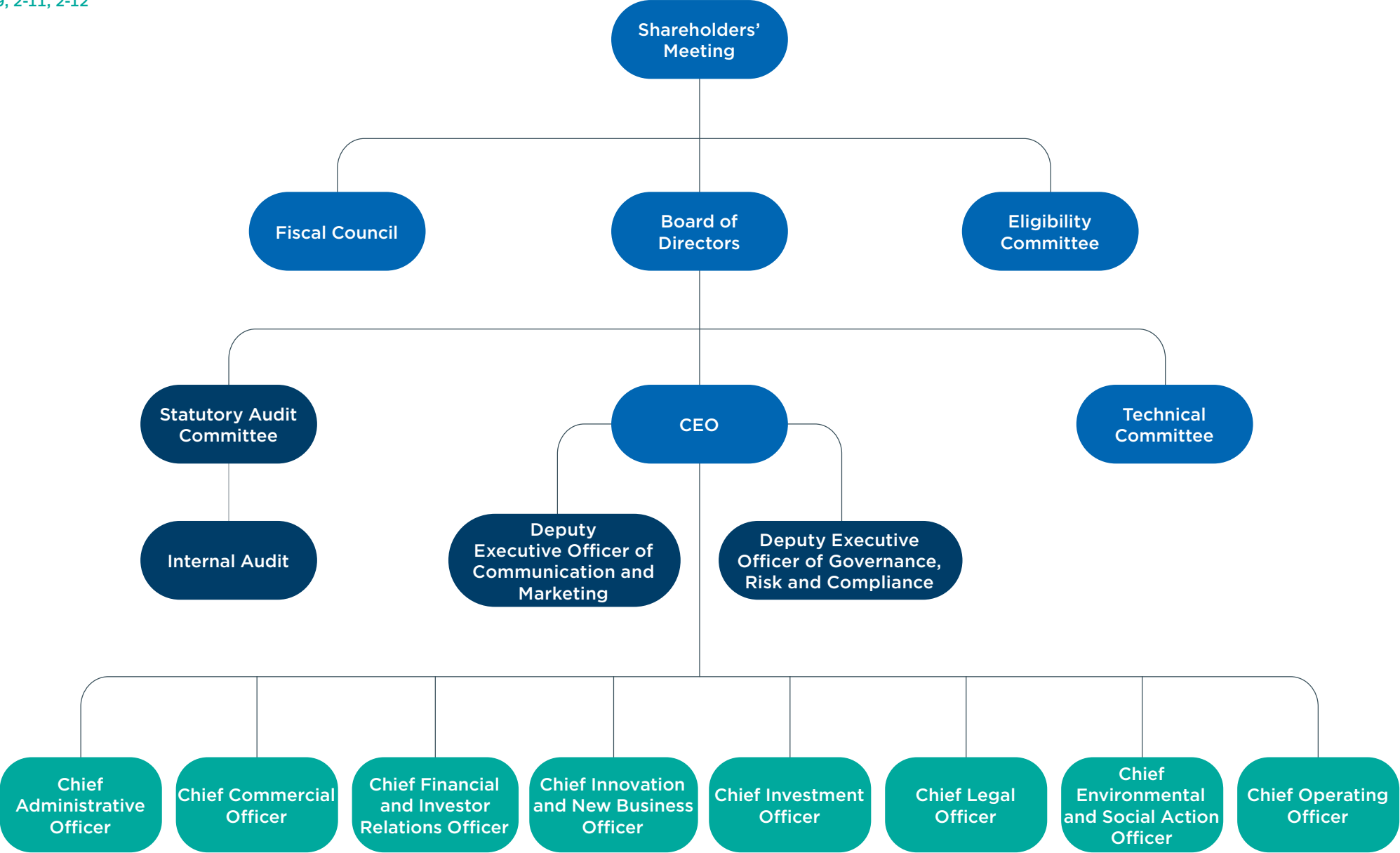


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Governance structure

GRI 2-9, 2-11, 2-12



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Bringing together both the majority and minority shareholders of Sanepar, the General Shareholders' Meeting is governed by applicable legislation; It is convened by the Board of Directors and presided over by the CEO.

The Board of Directors is the Company's decision-making body responsible for defining strategic guidelines, setting the general business direction, managing risks, as well as formulating and disseminating the Company's policies. It consists of nine members, one of whom serves as Chair, provided they are not a senior executive of the organization. The Board meets monthly and, when necessary, may convene for extraordinary meetings at the request of its Chair, or by one-third of its members or by the Executive Board.

The Board's duties and responsibilities are established in the Company's Bylaws. Among its key responsibilities is the election and dismissal of the Executive Board, which is tasked with the day-to-day management of the Company. The Executive Board operates in accordance with the Organizational Plan, Multi-Year Business Plan and Annual Budget, all of which are prepared and approved in accordance with the Company's Bylaws.

The Executive Board consists of nine sitting members, elected every two years, along with two deputy officers, whose duties are outlined in the

Internal Regulations. All executive officers possess specific academic qualifications and impeccable reputations, in compliance with current legislation. The Executive Board meets weekly, and extraordinarily as needed.

The Fiscal Council is a permanent oversight body, with both collective and individual responsibilities. It is composed of five members and an equal number of alternates, all elected by the General Shareholders' Meeting. The Fiscal Council is tasked with monitoring tax and accounting practices, reviewing the annual accounts and overseeing the actions of Management. It meets ordinarily once a month and extraordinarily as needed.

The Eligibility Committee is a permanent statutory body that assists the controlling shareholder in verifying compliance with the eligibility process for members of top management, Fiscal Council, and statutory committees, in accordance with applicable legislation. The committee comprises six members elected by a Special Shareholders' Meeting, in line with Law 13,303/2016 and the Nomination Policy. All candidates nominated by the controlling, minority and preferred shareholders are screened by the Eligibility Committee, particularly with regard to compliance with the requirements and specific prohibitions for each position. The committee meets whenever necessary.

According to Sanepar's Bylaws, the term of office for members of its governance bodies is two years, with the possibility of reelection. The terms are unified, and the duration of each term is documented in the instruments for the election of members of each governance body. Governance agents, with the exception of certain executive officers who are employees, do not have any employment relationship with the Company and therefore, the rules regarding prior notice and contractual termination payments do not apply to them.

Executive Board Members

Wilson Bley Lipski - Chief Executive Officer (CEO)

Sergio Wippel - Chief Operating Officer (COO)

Fernando Mauro Nascimento Guedes - Chief Administrative Officer (CAO)

Leura Lucia Conte de Oliveira - Chief Investments Officer

Abel Demetrio - Chief Financial and Investor Relations Officer (CFO)

Julio Cesar Gonchorosky - Chief Environment and Social Action Officer

Bihl Elerian Zanetti - Chief Commercial Officer (CCO)

Anatalicio Risdén Junior - Chief Innovation and New Business Officer (CIO)

Flavio Luis Coutinho Silvinski - Chief Legal Officer (CLO)

All of the Company's governance bodies have Internal Regulations, which are available here.

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Advisory committees to the Board of Directors

The Statutory Audit Committee is an independent, permanent advisory body to the Board of Directors, directly reporting to it. The committee consists of four independent members, one of whom is a member of the Board.

The committee’s responsibilities include overseeing the accounting and financial reporting processes, as well as the risk management and compliance processes. It also monitors the work of both the independent and internal auditors, and reviews related-party transactions. The committee also monitors measures related to preventing and combating misconduct, wrongdoing and harmful actions. The committee meets at least once a month or whenever necessary.

The Technical Committee is elected and dismissed by the Board of Directors and comprises six members, one of whom is a representative of the Board of Directors. It serves as an advisory body responsible for analyzing and providing non-binding technical opinions on matters such as investment in new businesses, participation in new projects, involvement in companies or consortia beyond those outlined in the Business Plan; people management issues; proposals for the allocation of net income from the year; and the signing of court settlements and consent decrees.

Diversity in governance

GRI 405-1

In accordance with Sanepar’s Nomination Policy, diversity and complementarity of professional experience must be considered by shareholders when nominating governance agents. As of 2024, the governance bodies were composed of 84.85% men and 15.15% women, with 66.7% of the members being over the age of 50. None of the members self-identified as black, and there were no individuals with disabilities.

The policy also emphasizes diversity and mandates that the Board of Directors include at least one independent member, or at least 25% of the Board must consist of independent members.



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Nomination and selection of members of Management

GRI 2-10

Sanepar has a Nomination Policy that establishes the guidelines for nominating members to the Board of Directors, Executive Board, Fiscal Council and Statutory Committees.

According to these principles, in addition to the minimum requirements set forth by law and the Company's Bylaws, candidates nominated to these governance

bodies must possess expertise in one or more of the following areas: Public or Business Administration, Actuarial Science; Economics; International Trade, Accounting or Auditing, Law, Engineering, Statistics, Finance and Mathematics. To ensure that the nomination process adheres to the established eligibility criteria, Sanepar implements a thorough due diligence process. These requirements also

apply to representatives of employees, as well as minority and preferred shareholders.

The policy also emphasizes diversity, stipulating that the Board of Directors consist of at least one independent member, or at least 25% of the Board consist of independent members.



Integration event for councils and boards

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Performance evaluation of governance bodies

GRI 2-17, 2-18

Sanepar conducts both individual and collective performance evaluations of its governance bodies, in accordance with article 13, item III, of the State-Owned Enterprises Law (Law 13,303/2016). These evaluations are aligned with the requirements of the State-Owned Enterprises Law, internal policies and regulations, B3's corporate governance Level 2 guidelines, the Brazilian Corporate Governance Code and CVM regulations.

The assessment is performed annually and independently by a specialized external firm. The methodology used evaluates the responsibilities

and activities of both the governance bodies and agents, based on both qualitative and quantitative criteria, with a strong focus on the Company's core values.

Individual performance is assessed through the technical and behavioral skills of the individual, their performance, relations with other bodies, and their understanding of the key issues in their respective roles. Evaluation outcomes are reported to the Board of Directors, which may consequently propose adjustments to organizational practices.

Governance agents also undergo mandatory training on corporate and capital market legislation, information disclosure, internal controls and the Code of Conduct, as well as updates on the Anti-Corruption Law (Law No. 12,846/2013), as stipulated in Law 13,303/2016. In 2024, with a focus on promoting sustainable development, the training program also included corporate governance for state-owned enterprises and the IFRS S1 and S2 Sustainability Standards.

The evaluation is conducted annually and independently by a specialized external firm.

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Management Compensation

GRI 2-19, 2-20, 2-21

The management compensation policy is aligned with market practices and the Company's Bylaws, always geared towards promoting the alignment of goals with productivity and efficiency, while maintaining Sanepar competitive in the market. The Company also aims to align its interests with those of its employees in order to attract and retain qualified professionals.

The criteria and limits for management compensation are established by the State Companies Oversight Board's (CCEE, in Portuguese), based on studies and surveys of the compensation packages of executives at other companies where the State is a controlling shareholder, directly or indirectly. The

General Shareholders' Meeting approves management compensation based on each executive's responsibilities, skills, reputation, market value, and the time dedicated to their role (Art. 152 of Law 6,404/1976).

In 2024, the annual total compensation of the highest-paid individual was 8.5 times higher than the average compensation of others. The ratio between the highest and lowest

compensation was 29.54. The percentage increase in the highest-paid executive's compensation was 0.7 times the average percentage increase in the compensation of all other employees, considering base salary, fixed bonuses, annual bonus, food vouchers, and labor charges. The ratio between the highest and average compensation was calculated using this data and the calculation included all employees, without distinction.

The criteria and limits for management compensation are established by the State Companies Oversight Board's (CCEE, in Portuguese), based on studies and surveys of the compensation packages of executives at other companies where the State is a controlling shareholder, directly or indirectly.

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Ethics and transparency

Through the Transparency Portal, Sanepar discloses the actions of its management, contributing to and encouraging society to exercise its role in social control by monitoring the actions taken by the company.

Public transparency is one of the mechanisms for accessing information and exercising social control. Sanepar is bound by Federal Law 12,527/2011 (Access to Information Act) and Paraná State Decree 10,285/2014. It is important to highlight that both public transparency and social control are essential for accountability to society, enabling it to monitor the use of public resources and stay informed about matters related to the Company’s management. Moreover, this mechanism works in synergy with efforts to combat fraud, misappropriation of financial resources and corruption.

In accordance with the legislation on transparency and other legal exceptions related to secrecy, Sanepar complies with the active transparency principle by maintaining a Transparency Portal, where it publishes its Management’s actions and encourages society to exercise its role in social control, by monitoring, evaluating and inspecting the Company’s

activities. The Transparency Portal also facilitates passive transparency through the Citizen Information Service (SIC), managed by the Transparency Agent, which responds to requests from the population for access to information and data.

As such, from a macro perspective, Public Transparency is connected to both information security and privacy, and is governed by the General Personal Data Protection Law (Federal Law 13,709/2018). Data and information must be analyzed and classified to determine whether or not they are subject to secrecy in accordance with the law.

Furthermore, Sanepar’s commitment to Personal Data Protection and Information Security has led to the implementation of processes aimed at mitigating potential risks to information security and privacy, covering the entire Company.

This collective effort resulted in initiatives to raise awareness about Information Security and Privacy among employees. Also, the Information Security and the Personal Data Protection and Privacy Policies were revised to incorporate the principles of Security and Privacy by Design, thus meeting the requirements of the General Data Protection Act (LGPD).

Apart from the Transparency and Information Security Portal, Sanepar has appointed a Transparency Agent and a Data Protection Officer (DPO), who work together with the Information Security Committee to guide and establish guidelines for management of the Company’s data and information in line with the Law on Access to Information, the General Data Protection Act and best practices in information security.



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2

SUSTAINABILITY STRATEGY

GRI 3-3 Material topic: Regulatory compliance

Its operational strategy is today closely aligned with its goal of providing universal access to water and sanitation to its customer base.

Sanepar is a company of excellence and a national and international benchmark in environmental sanitation. Its operational strategy is today closely aligned with its goal of providing universal access to water and sanitation to its customer base. Since July 2020, Brazil has had a New Legal Framework for Water and sanitation (Federal Law 14,026), followed by new state laws and decrees to support this initiative in Paraná.

In Paraná, the main change came with the enactment of Complementary State Law No. 237 on July 9, 2021, which established three microregions in the state for the provision of drinking water supply and sewage services, and their respective governance structures. The creation of these microregions altered the organization of the state's sanitary structures, providing new legal support to the municipalities served by Sanepar.

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After the 5th General Meeting of the Water and Sanitation Microregions of Paraná, held in July 2023, the Center-Coast (MRAE-1), Center-East (MRAE-2) and West (MRAE-3) Microregions passed their own regulations, giving each their unique identity and greater autonomy.

On March 30, 2022, the General Meeting of the Microregions had already approved a resolution stating that contracts for the provision of public water and sanitation services must set the universal access targets in amendments to the Concession/Program Contracts.

Three important decisions made in 2023 had a direct impact on Sanepar's operations. The first decision, made in October at the 6th Extraordinary and General Meeting of the Water and Sanitation Microregions of Paraná, standardized and extended the term

of contracts of the 319 municipalities served by the Company to June 2048 in order to maintain the tariffs affordable until the goal of universal access is achieved. These municipalities account for 95% of Sanepar's revenue and include Maringá (with a non-uniform term), whose contractual amendment extending the concession term to August 2040 is under legal review.

In November 2023, the 7th Extraordinary and General Meeting approved Sanepar's request to amend and regularize 25 provisional contracts through direct provision of services at the regional level, with a standardized term extending to June 2048, to meet universal access targets while ensuring tariff affordability. These municipalities account for approximately 5% of Sanepar's total revenue.

Lastly, in December 2023, the Board of Directors of Agepar, the public services regulatory agency

The company continues its efforts to ensure universal access to water and sanitation while reinforcing its commitment to becoming the sector benchmark, with a strategic focus that promotes both economic as well as social and -environmental development.

of Paraná approved Sanepar's request for attesting to its financial capacity. Resolution 10, approved in February 2024, confirmed Sanepar's ability to meet the legal targets for the 345 municipalities it serves. As such, the Company continues its efforts to ensure universal access to water and sanitation services, reinforcing its commitment to becoming the sector benchmark, with a strategic focus that promotes both economic as well as social and environmental development.



CEAM - Piraquara/PR

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Concession Authority

The Company maintains close relations with both the concession authority and the municipalities across Paraná, which enables it to identify the needs and challenges in service delivery, particularly in the context of the establishment of microregions, where the ownership of water and sanitation services is now shared. Actions are evaluated on a regional basis and the effectiveness of these actions is measured through customer satisfaction surveys, as well as through meetings with mayors and other key stakeholders.

Sanepar adopts a strategic approach to address the challenges of investing in essential infrastructure, thus achieving its goal of universal access to sewage services across municipalities within its area of operations. This is further facilitated through public-private partnerships (PPPs), which are agreements for joint action in the three microregions of Paraná.

The first PPP, located in the Center-Coast microregion, is already in operation and comprises 16 municipalities in the Curitiba Metropolitan Region and along the state’s coast. The public bid was won by Saneamento

Consultoria, with estimated investments of BRL 0.7 billion and more than BRL 1 billion allocated for operations. In 2024, bids were held for operations in the other microregions, with an overall investment plan that covers 112 municipalities in Paraná, through 24-year Administrative Concessions.

The Center-East microregion lot, which includes 36 municipalities and was won by Saneamento Consultoria, which offered BRL 5.17 per m³ of measured sewage. A West microregion lot comprising 48 municipalities was won by Acciona, which submitted a bid of BRL 4.72 per m³ of measured sewage. Another lot in the West microregion, comprising 28 municipalities, was won by Iguá Saneamento, which submitted a bid of BRL 4.75 per m³ of measured sewage.

With the PPPs, the Company will modernize sanitation services in Paraná by making significant investments during the current five-year planning cycle with the aim of accelerating universal access to sanitation.

Contract Indicators



Water network service index



Sewage collection network service index



DBO Service and Efficiency Index by Municipality



Loss per Connection/Day Index (IPL) — National Sanitation Information System (SNIS)



Total Coliform Index (ICT)



Service Interruptions Over 24 hours Index



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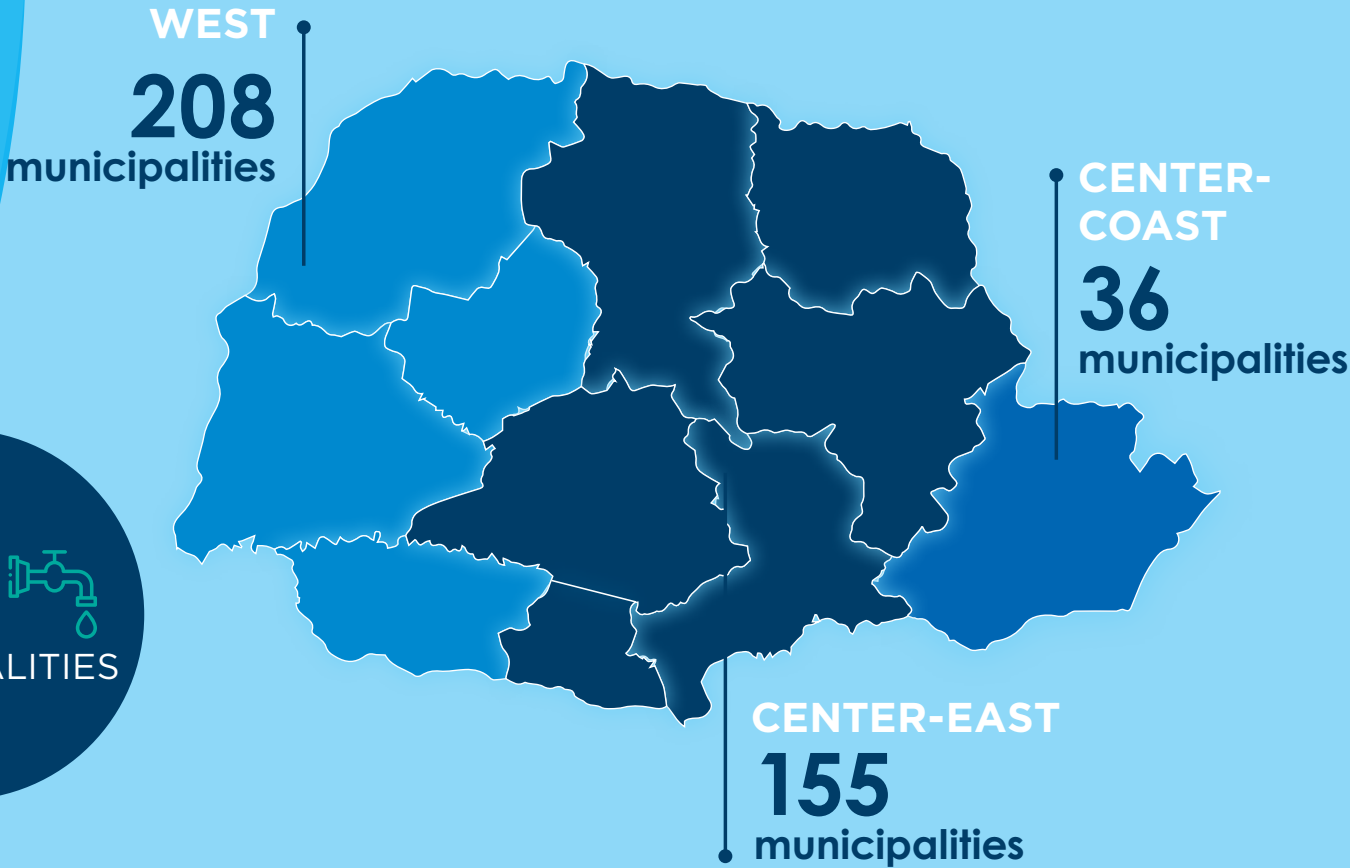
Microregions

The ownership of public water and sanitation services is now shared in councils, with municipalities holding 60% of the votes and the State of Paraná the remaining 40%. Among the council's responsibilities are the planning and formulation of guidelines for water supply, sanitary sewage and urban rainwater management services.

Besides ensuring the supply of drinking water to all urban residents, the Company is also committed to providing access to indigenous communities, *quilombolas*, and small rural towns throughout Paraná. To achieve the universal access targets, the Company has increased investments in sanitation in these regions, allocating up to 0.15% of the previous year's net revenue from water and sewage to these initiatives.



The microregions are structured as follows:



Center-Coast Microregion

with 3.87 million inhabitants, it comprises 36 municipalities, including Curitiba, São José dos Pinhais and Colombo.

3.87 million inhabitants

Center-East Microregion

with 3.56 million inhabitants, it comprises 155 municipalities, including Londrina, Ponta Grossa and Guarapuava.

3.56 million inhabitants

West Microregion

with 4.01 million inhabitants, it comprises 208 municipalities, including Maringá, Cascavel and Foz do Iguaçu.

4.01 million inhabitants

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Participation in national initiatives and entities

GRI 2-28

Sanepar is formally represented and actively participates in collective deliberative and advisory forums focused on environmental issues and water resources at the municipal, state and federal levels. The Company is also a member of several key organizations, including the National Quality Foundation (FNQ), the Brazilian Sanitary Engineering Association (ABES), the Brazilian Association of Publicly-held Companies (ABRASCA), and is a senior member of the Trata Brasil Institute. These entities discuss and assess diverse topics, as well as publish resolutions with legal force, within their specific mandates, which may influence the planning and management of the Company's processes.

Hydrographic Basin Committees

GRI 303-1

In accordance with Brazil's National Policy on Water Resources (Law 9,433/97), the Hydrographic Basin Committees are deliberative and advisory forums in which representatives from local river basin communities discuss and decide on the management of water resources, sharing responsibilities with the government. Sanepar holds at least one seat on

each of the 11 state basin committees and on the Paranapanema River Federal Committee. The Company is also actively involved in technical chambers, where it plays a key role in monitoring and evaluating the preparation of Basin Plans, the frameworks, charging structures, and concession criteria.



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Materiality and Stakeholder Engagement

GRI 2-29, 3-1, 3-2

Material topics refer to the social, environmental, financial and governance impacts both on and caused by the Company. These topics are aligned with the results of an analysis of scenarios using the SWOT methodology. These were selected based on their correlation with the Company’s strategy, corporate risk management, prioritized SDGs, B3’s ISE methodology, the Reference Form, benchmarking against domestic and international peers, and relevant ratings and frameworks (such as AAA, CDP, GRI, SASB, TCFD).

The Executive Officers, the Board of Directors and key stakeholders validated the list of material topics. During qualitative interviews, they discussed the topics with the greatest financial materiality, as well as other significant aspects, both positive and negative. This evaluation process took into account internal and external documents and included input from managers in key department. The impacts were identified, classified and assessed

in terms of their financial effects and opportunities for growth in the market.

The strategic priorities outlined in Sanepar’s materiality framework not only guide the preparation of this Integrated Report but also the Company’s Integrated Strategic Planning (see page 37).

The assessment of impacts identified the need to place greater emphasis on the material topic of Regulatory Compliance so that the Company can understand and address the complex risks associated with this topic and also adapt its internal processes to ensure compliance with relevant regulations and rules. Given the growing

Stakeholder management, based on the AA 1000 methodology, is essential, promoting continuous and transparent engagement. Sanepar values interaction with stakeholders to achieve its strategic objectives, guided by internal regulations and the Sustainability Policy to maintain integrity in its transactions.

importance of the topic, the 2024 materiality review also highlighted the topic of Environmental Management in order to address the Company’s direct and indirect impact on biodiversity.

At Sanepar, stakeholder identification follows the AA 1,000 methodology. The analysis of scenarios and validation of the value chain carried out during the Integrated Planning process serve as the foundation for the periodic review of the Company’s stakeholder groups.

Transactions with stakeholders must always be conducted in the best interests of the Company, with full independence and absolute transparency. Sanepar’s stakeholder groups

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include a diverse range of entities, including the Concession Authority, communities, investors and regulatory bodies. Each of these groups has specific expectations regarding indirect impacts. As a result, Sanepar continuously engages with them through consultations, interviews and satisfaction surveys, which lay the foundation for policies and initiatives related to inclusion, equity and occupational safety.

To better understand the needs and expectations of its stakeholders, the Company analyzes both qualitative and quantitative data

collected through consultations via diverse communication channels, including the Company website, surveys, and interviews, which are an integral part of the materiality and Annual Reports.

Sanepar respects and recognizes its stakeholders and business partners as key contributors to the successful execution of its activities and for achieving its strategic goals. The Company also acknowledges the unique legal, environmental, social and cultural traits of each stakeholder.

It is the Company’s duty to guide its stakeholder relations in accordance with its Code of Conduct and Integrity, its operating and financial policies, and standards. The Company must ensure that all transactions are carried out in accordance with market practices and without any prejudice to any party involved. The premises for building these relations are established in the Sustainability Policy.

2024 STAKEHOLDERS



CONCESSION
AUTHORITY



CUSTOMERS



SOCIETY



WORKFORCE



SUPPLIERS



PEERS



SHAREHOLDERS, BOARD
OF DIRECTORS AND
EXECUTIVE BOARD



REGULATORS

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Impact Study

GRI 3-2, 3-3

MATERIAL TOPIC

Click on the icons for each material topic to see its impact.



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Strategic alignment

A new Strategic Map marked the beginning of the year for Sanepar. The map was designed to align the Company’s strategy with evolving challenges and new directions in the water and sanitation sector. This update reflects Sanepar’s proactive adaptation to market demands, reinforcing its resilience and continuous growth, while maximizing its potential and strengthening its competitiveness. The revised Strategic Map provides a clear and comprehensive picture of the Company’s strategic objectives and outlines its strategic priorities for the coming years.



Additionally, the Business Cycle plays a fundamental role in ensuring that Sanepar fulfills its purpose, mission and vision ([see more on page 38](#)), thereby creating value for all stakeholders. The document encompasses:

Prospects

Guiding principles for structuring and implementing strategic plans.

Strategic Goals (SGs)

Developments aligned with the Company’s mission, highlighting key challenges to be addressed and overcome.

At the end of 2023, Sanepar revisited its Strategic Declarations, set out in the Strategic Map in order to adapt its premises to the internal and external landscape for the 2024-2028 cycle. With guidance from the Executive Board, the Company updated its purpose, mission and vision, besides re-allocating the guiding principles and SGs, which are associated with strategic risks, resulting in definition of

policies and guidelines that orient management. These are further complemented by Action Plans and Performance Indicators.

The integrated plan serves as a key tool for guiding processes, defining strategies, and monitoring compliance with SGs. Despite the challenges in the current scenario, Sanepar’s strategic goals and guiding principles remain steadfast, ensuring resilience and commitment to its mission:

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STRATEGIC MAP



OUR MISSION

Ensure the provision of environmental sanitation in a sustainable and innovative way.

OUR VISION

Be a national and international benchmark for environmental sanitation.

OUR VALUES

Responsibility, innovation, competence, respect, commitment, professionalism, transparency and ethics.

OUR PURPOSE IS TO BRING HEALTH TO THE POPULATION IN A SUSTAINABLE WAY

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To evaluate the performance of its business, Sanepar uses the Balanced Scorecard (BSC), which helps companies to translate their strategies into operational objectives. This approach enables effective communication through performance indicators aligned with goals and targets.

In March 2024, the Board of Directors approved the first version of Sanepar’s Business Continuity Policy. This policy ensures business resilience and sustainability in case of incidents, through the planning and implementation of Business Continuity Plans (BCPs), ensuring the timely and acceptable resumption of critical activities to accepted levels and within the agreed recovery timeframes.

Operational excellence

- Potability Standard Compliance Index (ICP)
- Sewage Standard Compliance Index (ICPE)
- Loss per Connection/Day Index — National Sanitation Information System (SNIS-IPL (IND51)
- Personnel Creativity Index

Sustainability

- Accumulated EBITDA Margin Index
- X Factor Index
- Risk Appetite Index
- Accumulated Revenue Evasion Index III
- PP Effectiveness Index I
- ROE — Return on Equity
- Index of Positive Mentions of Sanepar in the Media
- Released Organic Matter Compliance Index
- Communication Engagement Index in Socioenvironmental Actions

Human capital

- Training and Development Plan Fulfillment Index
- Employee Satisfaction Index
- Total Staff Productivity in Water and Sewage Services

Concession Authority and Customers

- Urban Sewage Collection Network Service Index (IARCE)
- External Customer Satisfaction Index

Sanepar measures and enhances its operational efficiency through performance indicators and targets, ensuring alignment with strategic goals and meeting stakeholder expectations. These indicators are categorized into strategic, managerial and operational levels. Each indicator provides quantitative data or key insights reflecting the performance of a process in terms of efficiency, effectiveness, and satisfaction levels. This structured approach enables Sanepar to track its progress over time.

Internal normative documents and digital control systems are also used, alongside internal checks such as audits, operational diagnostics, and inspections of decentralized water and sewage laboratories. These performance indicators enable the Company to effectively monitor its operations over time.

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Risk and crisis management

GRI 3-3 - Material topic: Corporate governance and transparency | GRI 2-12, 2-13, 2-25

The services provided by Sanepar — water treatment and supply, sewage collection and treatment, and solid waste collection and treatment — create both positive and negative social and environmental impacts. The Company also faces risks inherent to its business activities.

Corporate risks

To manage corporate risks, in 2017, Sanepar launched its Corporate Risk Management process which is used as a decision-making tool by governance agents. The practice of identifying and managing risks before they impact the business reflects the Company’s commitment to fulfilling its goals and to the organization’s long-term sustainability.

The corporate risk management and internal controls structure follow the Committee of Sponsoring Organizations of the Treadway (COSO) standards and uses the three-line model: the first line consists of all operational and support managers; the second line is represented by the Risk Management and Compliance manager and the third line is represented by the Internal Audit manager.

Sanepar’s risk management is governed by the Risk Management and Internal Controls Policy, which establishes the management and control mechanisms aimed at preserving and creating value in line with the Company’s mission, vision and values.

Corporate risks are assessed and reviewed annually. To ensure adequate risk management, indicators are defined and monitored, mitigation actions are rolled out, and the outcomes are presented to the Risk Management Committee. This process evaluates compliance with the established tolerance limits, which are then reported to the Executive Board, the Statutory Audit Committee and the Board of Directors.

Potential negative impacts may arise in the short or long term. The Company faces possible risks

Since 2017, Sanepar has been consolidating its Corporate Risk Management process, which supports decision-making by governance agents.



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related to its business activities, mainly in the form of fines for non-compliance with legislation, water scarcity, an underdeveloped organizational environment and customer dissatisfaction. Moreover, risks include the potential loss of investors due to economic inefficiency or failure to execute investment plans, as well as cyber vulnerabilities, which could expose the Company to data security threats.

In 2024, the governance bodies approved the Business Continuity Management System, based on best market practices and, in particular, ISO standards. This system contains the process flows, regulations and documentation needed by the Company to strategically and tactically deal with accidents and potential business interruptions, while ensuring that its operations remain at a predefined level set by management.

Risk management outcomes are reported to the Risk Management Committee on a monthly, quarterly and semi-annual basis, as determined by the Board of Directors. Additionally, this information is reported quarterly to the Executive Board, the Statutory Audit Committee, and the Board of Directors.

Operational Risks

Regarding operational risks, the Company has implemented a methodology to map process risks, which will enable it to evaluate its internal controls systems in order to strengthen and enhance risk management at all levels (strategic, tactical and operational) of the Company. This approach involves analyzing risks, contributing factors and existing controls, leading to the preparation of an action plan monitored by the Internal Controls department.

Risk management focused on operational efficiency and the quality of products and services includes a detailed identification of risks, assessment of their potential impacts, implementation of mitigation or reduction measures, and continuous process improvements. This methodology integrates risk management with performance management tools, enabling the alignment of action plans with strategic goals, while ensuring compliance with legal and regulatory requirements and optimizing the allocation of financial, human and technological resources.

Ensuring operational efficiency and the quality of products and services is essential since water and sewage operations form the core of the Company’s business. To mitigate risks Sanepar implements proactive measures to address potential water outages, distribution of water in breach of potability standards, disruptions in sewage collection and treatment, lack of network and operational maintenance, service interruptions, and deficiencies in customer services. These actions are designed to safeguard the Business Plan, protect public health, and maintain the Company’s reputation among society and shareholders.

Sanepar constantly analyzes, controls and monitors water quality, conducting on-site inspections of water sources, physical infrastructure, operational performance, staff training and overall operational management. This process begins at water abstraction, continues through the discharge from treatment stations and distribution networks, until the collection, treatment and disposal of sewage.

Legal compliance

GRI 2-27

In 2024, the company was issued 34 Environmental Violation Notices (AIA), totaling BRL 19 million in fines. From a legal standpoint, no significant cases of non-compliance were identified. Note that the same parameters required by the Company’s external auditors were used to define “significant cases”.

The Company’s legal macro process adopts a dual approach, combining litigation and advisory functions to structure its work processes. Litigation focuses on defending the Company’s interests in court, while advisory services support various departments by providing legal guidance to prevent conflicts. The advisory function issues different types of legal opinions on matters involving Sanepar.

The Company’s legal macro process adopts a dual approach, combining litigation and advisory functions to structure its work processes.



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Operational efficiency

Management of risks in the water process is essential to ensure a consistent supply of treated water to the population. The key aspects of operational control and efficient management of the water process are directly linked to the sub-processes of abstraction, treatment and distribution. These steps are designed to guarantee a safe and high-quality water supply that complies with regulatory standards.

To ensure the continuity of operational processes related to water supply and sewage services, rigorous controls over potential risk factors are in place. Sanepar ensures the quality and regularity of each macro process, from water abstraction to distribution, including collection and pumping structures, treatment, and final disposal of effluents. Additionally, proper management of waste, inherent to these processes is a fundamental part of maintaining environmental and operational sustainability.

In 2024, Sanepar initiated the implementation of actions under the Industrial Automation

Master Plan, which included the deployment of the Operational Technologies (OT) server in accordance with the safety guidelines of the International Society of Automation (ISA). This server, dedicated exclusively to operations, will host all operational software and the respective databases of field-installed sensors. To safeguard its automated operating systems, the Company will invest in cybersecurity measures. Additionally, in 2025, Sanepar will start modernizing its communications infrastructure, logic controllers and the computers.

The Company has also advanced in operations with the implementation of the Integrated Operations Center (COI), based on Geographic Information Systems (GIS), to enhance operational efficiency. The center also cross-references data from various internal systems and real-time remote sensors, enabling the resolution of immediate issues and supporting future actions for the operations teams.

Loss reduction program

Sanepar has a Loss Reduction and Control Program aimed at optimizing the use of resources and improving operational efficiency by minimizing water losses. The program applies diagnostic techniques to identify and guide necessary actions at each site, considering both technical and economic aspects, to ensure precise decision-making.

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Water process management

GRI 3-3 - Material topic: Management of water and sewage processes | 2-25, 303-1

Water management is crucial to minimizing the impacts of Sanepar’s operations. The Company abstracts water from surface basins, underground aquifers, and springs, which are essential for ensuring supply, treatment and distribution. Preserving these sources is crucial for service continuity.

Sanepar periodically maps each stage of the process in detail, from raw water abstraction to final supply to customers, identifying the impacts, inherent risks and their categories, besides defining the necessary controls to mitigate them. This approach prioritizes continuous process review and compliance with regulations and laws.

The Integrated Water Supply System of the Curitiba Metropolitan Region(SAIC) is composed of five reservoirs, four of which are operational: Piraquara I, Piraquara II, Iraí,

and Passaúna. Additionally, the newly built Miringuava Dam ([see details on page 67](#)), is being prepared for filling up the reservoir and the surrounding preservation areas are being recovered ([see more in “ Protection of Water Sources](#)).

To ensure dam safety, the Company has ongoing maintenance contracts to implement the recommendations made by Regular Safety Inspections (ISR). It also constantly monitors water levels and availability, massif deformation levels, and piezometric pressure readings. The data obtained is submitted to the Instituto Água e Terra (IAT), the Paraná State regulatory agency, in compliance with safety requirements for dams and surrounding areas.

Sanepar has also invested in a corporate program to reduce water losses in the distribution system, incorporating new tools and

Sanepar abstracts water from surface water basins and underground aquifers or springs, which are essential for guaranteeing water supply.

technologies to detect and identify leaks. This initiative is important for the efficient management of water resources, particularly in a scenario of scarcity and growing demand. By categorizing locations based on their strategic importance, Sanepar prioritizes actions in areas with the highest potential impact.

The Company monitors the following key indicators, which are detailed in the monthly loss analysis and water process reports: Loss per Connection/Day Index (SNIS IPL), Potability Standard Compliance Index (ICP), Total Coliform Index (ICT), Cost of Chemicals Applied and Production Loss Index (IPL).

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Water process

GRI 303-1, 303-3, 303-4, 303-5 | SASB IF-WU-000.E, IF-WU-140a.2, IF-WU-440a.3

The water production process involves multiple stages and begins outside the Company’s facilities, at watershed springs where abstraction points are defined.

Sanepar’s water resources department is dedicated to protecting and conserving these areas, which are crucial for guaranteeing both the quality and quantity of water produced. The Company operates 227 surface abstraction points, which account for approximately 78.31% of total water abstraction, and 1,217 deep tube wells, which represent 21.69%.

To expand access to high-quality drinking water in Paraná, Sanepar has drilled and continues to drill artesian wells across various regions, serving municipalities such as General Carneiro, Goioerê, Corbélia, Dois Vizinhos, Apucarana and Ivaiporã, among others.

The Company monitors on a monthly basis, the average flow rates from the abstraction points, gathering data on the pumping regime and the volume abstracted from each surface and underground source. This survey conducted by the operational teams and is recorded

in the management databases. Raw water undergoes adequate treatment in compliance with potability standards set by the Ministry of Health.

After treatment, the water is supplied to customers through a network of 62,505 km of pipelines.

227
surface
abstraction
points

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Initiatives are being taken to control water losses and leaks in the distribution process, using satellite images and artificial intelligence.

IN 2024 WATER
CONSUMPTION was 
10,765 ML

Water abstraction | GRI 303-3

in megaliters

	2022	2023	2024
Total water withdrawal	801,877.0	831,032.0	872,968.0
Surface water	629,482.3	650,821.0	682,872.0
Groundwater	172,394.7	180,210.0	190,098.0
Water produced	783,907.8	811,289.0	852,063.0

Note: all abstracted water is considered freshwater ($\leq 1,000$ mg/l of Total Dissolved Solids). Sanepar does not abstract seawater or from public supply. The volume produced in 2024 was 5.04% higher than in the previous year in order to meet consumption demands.

Water consumption | GRI 303-5

in megaliters

	2022	2023	2024
Total water consumption	2,979.3	4,591.2	10,765
Water consumption in areas with water stress	-	-	-

Note: Sanepar's internal water consumption is the sum of the operational, special, and administrative volumes. In 2022, 2023, and 2024, the company did not experience water stress since volume of rainfall remains equal to or higher than the historical average, with no major events recorded that could have affected supply as in 2020 and 2021. In 2024, total water consumption was higher due to improvements in the process of accounting for operational and special volumes, as per the National System of Information on Basic Sanitation (Sinisa).

Water losses | SASB IF-WU-140.a.2

	2022	2023	2024
Volume of water stolen through clandestine connections (m³)	17,890,000	23,155,200	18,936,380
Loss of revenue due to theft of water in clandestine connections (BRL)	126,016,000	163,012,608	142,212,213

Note: Partial data for 2024. Volume estimated using the water balance methodology, where this value is only available after the calculation of all water balances, which occurs at the end of the first quarter. Revenue losses are calculated by multiplying estimated volume by average water tariff.

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Sewage process management

GRI 3-3 - Material topic: Management of water and sewage processes, 2-25, 303-3 | SASB IF-WM-000.B

Sanepar constantly invests in modernizing the technology at its sewage treatment stations to comply with legal requirements, enhance process efficiency, manage social and environmental impacts, address the challenges in ensuring universal access to sewage services, and ensure compatibility with other uses of water basins. The Company’s approach to sewage process management and the control of social and environmental impacts reflects its commitment to service excellence.

To ensure operational efficiency and sustainability, Sanepar adopts various practices and measures, including the Sewage Standard Compliance Index (ICPE), technical surveys and inspections, tele-diagnostic technology, robots, overflow containment measures, pipeline replacements, renovations and planned maintenance.

This comprehensive and responsible approach to sewage management underscores the Company’s dedication to continuous improvement. Continuous monitoring and process enhancements reinforce its commitment to operational excellence, as well as customer and community satisfaction.

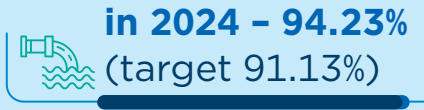
Quality management: assessment of compliance — water and sewage processes

SASB IF-WU-250a.1, IF-WU-440a.3

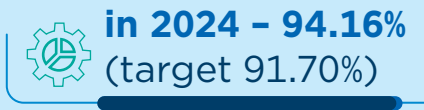
The Company is committed to public health by providing clean drinking water and reducing waterborne diseases.

All mandatory monitoring activities and any non-compliance with Potability Standard are promptly reported to the Ministry of Health through the Human Drinking Water Quality Surveillance Information System (Sisagua), which is part of the National Program for Monitoring the Quality of Water for Human Consumption (Vigiagua). Sanepar strives to maintain operational efficiency through a diagnostic program at its water treatment stations, identifying areas for improvement and implementing preventive measures.

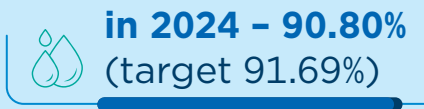
Sewage Standard Compliance Index (ICPE)



Released Organic Matter Compliance Index



WTS and STS in Operation with Regular Concessions and Licensing



Potability Standard Compliance Index in



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Energy efficiency

GRI 302-1, 302-3 | SASB IF-WU-130a.1

Sanepar has been taking structural actions, such as transitioning to the free energy market, in partnership with Copel Comercializadora and Tradener Energia Sustentável, which could result in savings of BRL 620 million over five years.

Sanepar’s Sustainability Policy encompasses all aspects of the Company’s activities and establishes guidelines that promote environmental sustainability, efficient management of water resources and the commitment to social and economic responsibility in its operations. One of the aspects of this policy is the guideline focused on “Improving the Energy Efficiency of Equipment and Facilities”, which plays a crucial role in the Company’s activities.

Sanepar has sought to reduce energy costs by controlling the price of energy through purchases in the free market and by reducing overall consumption through corporate management programs.

The Company has also been taking structural actions, such as transitioning to the free energy market, in partnership with Copel Comercializadora and Tradener Energia Sustentável, which could result in savings of BRL 620 million over five years. The first phase, involving 49 units, accounts for about 57% of the Company’s energy consumption, while the second phase, involving 838 units, accounts for another 33%.

Additionally, Sanepar uses a software platform called Energia Sanepar, which is designed to manage more than 4,800 consumer units and monitor energy waste at each location. The system directs corrective actions to the remote operations and maintenance teams.

Sanepar has also partnered with the Association for Energy Efficiency in Environmental Sanitation (Aeeasa) to collaborate on research and innovation projects aimed at enhancing hydro-energy efficiency. The Company has launched projects to optimize systems using artificial intelligence, floating solar energy, biogas utilization, and renewable hydrogen production. In 2023, Sanepar acquired all the shares of CS Bioenergia, which was later renamed Usina de Bioenergia ETE Belém. This acquisition should boost the plant’s generation through Operation and Maintenance (O&M) contracts, which include performance-based metrics.

The Company’s commitment to energy efficiency is outlined in a strategic management plan agreed upon annually between executive officers and management. This guideline is overseen and controlled by the Internal Energy Conservation Committee (CICE). Contracts and energy are managed through the Energia Sanepar platform, which consolidates all bills from the electricity utilities associated with Sanepar.

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Micro/mini power generation unit | SASB IF-WU-130a.1

	2022	2023	2024
Pump Working as a Turbine (BFT) - CR Airport	158.4	53	0
Passaúna Floating Photovoltaic Unit	630.0	546	266
NEA Headquarters Roof (Photovoltaic)	331.9	293	201
Photovoltaic Parking Lot CETS/Tarumã	16.9	16	0
Ouro Verde STS	12.6	32	12
Bioenergy plant	24,645.6	29,275	32,560
Total	25,795.4	30,215.0	33,039

Data on energy consumption collected from the Invoice Management System (SGF) and BIENE (Business Intelligence Energia).

Energy Year is from February 2024 through January 2025, according to information in the invoices sent by the utilities.

Energy intensity ratio for the organization | GRI 302-3

Non-renewable fuels	2022	2023	2024
Electricity consumption in the water process divided by volume produced (GJ/m³)	0.0031	0.0030	0.0030
Electricity consumption in the sewage process divided by volume of sewage collected (GJ/m³)	0.00078	0.00090	0.00083
Electricity consumption	2,791,845	2,838,342	3,010,485
Distributed generation	25,795	30,215	33,039
Total energy consumption	2,817,640	2,868,557	3,043,524

Note: intensity ratio calculated using kWh information provided by utilities and flow measured in m3 by Sanepar equipment.

Energy consumption within the organization | GRI 302-1

	2022	2023	2024
Non-renewable fuels			
Gasoline (automobile)	74,559	77,648	72,618
Diesel	5,649	52,877	51,045
S10 Diesel	44,862	0	0
S500 Diesel	104	0	0
Renewable sources			
Ethanol	13,438	8,288	6,556
Consumption of			
Consumption of acquired electricity	2,791,845	2,838,342	3,010,485
Sale of			
Distributed generation	25,795	30,215	33,039
Total	2,817,640	2,868,557	3,043,524

Source of conversion factors used for liquid fuels: 2024 National Energy Balance - Ministry of Mines and Energy (MME).

Note: Data for December 2024 calculated based on fuel consumption reports generated by the system of the contractor, which manages the Company's fuel vouchers. For special non-renewable fuels (S10 and S500 Diesel) we do not have records for 2023/2024. Sanepar does not use and sell heating, cooling or steam energy.

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Thermal Drying Project

The project “Thermal Drying of Large-Scale Sewage Sludge with Combined Use of Renewable Sources: an Innovative Path to the Sustainable Energy Transition,” which won the First National Universalizar Award from the Brazilian Association of State-Owned Sanitation Companies ([see Awards](#)), was implemented at the Atuba Sul Sewage Treatment Station.

This solution represents an innovative and environmentally sustainable approach. The system can process up to five tons of wet sludge per hour using cutting-edge technology for thermal drying sewage sludge. The plant uses renewable energy sources, such as biomass (wood chips), dried sludge generated by the process, and bio-gas, which is also a byproduct of sewage treatment. This waste is converted into energy resources, aligning with the principles of circular economy and energy efficiency.

The system can process up to five tons of wet sludge per hour.



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Innovation

The Brazilian water and sanitation sector has undergone significant changes in recent decades, facing new regulatory, competitive and environmental challenges. To enhance process efficiency and optimize techniques and materials, Sanepar prioritizes innovation, aligning its efforts with the investments needed to achieve universal service coverage while maintaining quality and financial equilibrium. Additionally, fostering a culture of innovation, the Company actively encourages employees to propose and adopt innovative solutions across all areas and processes.

As a key element of strategic planning, innovation plays a vital role in promoting corporate sustainability. Sanepar encourages its employees to suggest improvements aimed at optimizing processes, reducing operating costs, and enhancing overall efficiency. These initiatives align with the Sustainable Development Goals (SDGs) as well as Environmental, Social, and Governance (ESG) best practices, supporting the Company’s commitment to continuous improvement and innovation, in line with the Operational Excellence pillar of its Strategy Map (see more on page 38).

Sanepar seeks creative, sustainable and innovative solutions to improve performance, enhance

competitiveness, and ensure customer and stakeholder satisfaction.

This cross-functional approach fosters collaboration among the departments, encourages creativity and internal entrepreneurship, and promotes strategic partnerships with startups, academic institutions, and other key players in the innovation ecosystem. These collaborations expand the Company’s innovation initiatives, integrating diverse perspectives and expertise into the development of technological solutions.

To support this innovation-driven culture, Sanepar records and implements new ideas and processes through its Database of Ideas and Practices (BIP). In 2024, the Company launched Saneldeias, a new corporate platform to record and share innovative best practices conceived by employees. In addition the Corporate Distance Education platform was enhanced to offer new content on innovation, making learning resources accessible to all employees.

The Company actively encourages employees to propose and adopt innovative solutions across all areas and processes.

The new corporate platform Saneldeias was launched offering new content on innovation in the Corporate Distance Education platform, available to all employees.

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Innovation Committee

In March 2024, Sanepar updated of Charter of the Innovation Committee, a permanent advisory body to the Board of Directors, with the aim of proposing and periodically reviewing the Strategic Innovation Plan, classifying demands by topic based on prospecting in different departments of the Company, as well as proposing the prioritization of strategic innovation initiatives according to corporate and ESG criteria.

The Committee is empowered to monitor the development of the corporate innovation process and submit its findings to top management. In 2024, three indicators measured the evolution of processes: Personnel Creativity Index, Innovative Products/Processes Implemented per Manager⁶, and National and International Technical Cooperation Efforts. These indicators are tracked in the Sanepar Information System (SISWeb), which stores the information and enables the verification of new products or processes implemented, new partnerships and records of employees' ideas.

Open innovation, incentives and international cooperation

GRI 2-6

The Company has several national and international partnerships that vary from basic research to the implementation of new solutions on a large scale. Sanepar is a pioneer in adopting the principles in the Water Research Foundation's innovation framework, used by utilities in the US, UK and Australia. Sanepar collaborates with research centers, universities and companies in Brazil and in countries such as Germany, Portugal, the Netherlands, Sweden, Israel, the United Kingdom, Poland, the United States, Mexico, Paraguay, Peru, Argentina, Japan and South Korea.

In 2024, Sanepar formalized a partnership with the German company Graforce GmbH for joint studies to establish the first pilot plant with plasmolysis technology in Brazil. In the UK, it signed an agreement with Firefly Green Fuels Ltda. to discuss the production of Sustainable Aviation Fuel (SAF) from sewage sludge. Sanepar also signed

a partnership agreement with Kyowa Kako Co. Ltd. of Japan to conduct studies for creating a business opportunity arising from the treatment of sewage sludge and organic waste through aerated hyperthermophilic composting.

It also signed an agreement with Central Mining Institute (GIG), a Polish research institute, to use biotechnology and increase the fertility of bio-waste for agricultural purposes. The partnership is part of the international collaboration actions of the Innovation Hub, to be created by Sanepar and Fundação Araucária with the aim of mobilizing stakeholders, consolidating experiences and accelerating technologies focused on water and sewage.

Some partnership agreements signed in previous years remain active. Work alongside the Dutch company Mexichem Brasil Indústria de

Sanepar is pioneer in adopting the principles in the Water Research Foundation's innovation framework



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Transformação Plástica Ltda./Wavin is ongoing until 2025 to improve the efficiency of Sanepar’s water supply and sewage collection network. Similarly, the cooperation with the University of Aveiro in Portugal for research, development and innovation activities in the environmental sanitation sector will run until 2028. On the other hand, the Collaboration Agreement with the Inter-American Development Bank (IDB) to implement a pilot project to reduce water losses based on remote sensing and artificial intelligence technologies was completed in 2024 and entailed the use of Israeli satellite technology to identify hidden leaks in the distribution network.

Cooperation with the University of Aveiro (Portugal) for research, development and innovation activities in the environmental sanitation sector will run until 2028.

Domestic partnerships

Domestically, in 2024, Sanepar partnered with various institutions, such as the Federal Technological University of Paraná – Dois Vizinhos Campus and Francisco Beltrão Campus; Araucária Foundation for Support to the Scientific and Technological Development of Paraná (Fundação Araucária), Dr. Raul Carneiro Hospital Association for Child Protection / Pelé Pequeno Príncipe Research Institute (IPPPP), and Harbauer do Brasil – Tecnologias Ambientais Ltda., a joint venture with Harbauer Berlin GmbH.

In order to further explore the options for developing a technically and financially viable technology, Sanepar has established partnerships with Constanta Industrial, Laager Tecnologias Sustentáveis and Nexum Tecnologia to implement a consumption telemetry project for low-cost water meters.

Research, development and innovation

In 2024, Sanepar also deployed a new technology aimed at reducing water losses. The technology was tested in 2023 by the startup Status4, selected through the Sanepar Startups program.

During the year, Sanepar rolled out several R&D+I actions on water and sanitation and which are aligned with the UN SDGs and ESG practices. These included prospecting new technology, development of new knowledge , applied research, technological upgrades and technical training. The areas covered include mitigation of and adaptation to climate change, water resilience, dam safety, sewage-based epidemiology, asset sharing, and waste recovery.

Since the 1990s, Sanepar has conducted research on the use of sewage sludge in agriculture, in partnership with domestic and international institutions, and was even recognized by the UN Environment Program (UNEP) as a good sustainable management practice. It

recently completed studies on thermal drying at the Atuba Sul STS and on the transformation of sewage sludge (see more on page 68). It also took the first steps towards the full-scale implementation of this innovative solution.

In 2024, Sanepar also deployed a new technology aimed at reducing water losses. The technology was tested in 2023 by the startup Status4, selected through the Sanepar Startups program. The technology consists of a smart pressure monitoring system that detects leaks. The startup was hired, based on the Startups Law, to deploy the solution over 2,500 km in neighborhoods in southern Curitiba.

Top Open Corps 2024

Sanepar was a finalist at the Top Open Corps 2024 awards, which recognize startups and corporations that champion innovation in Brazil. It was ranked sixth in the ninth edition of the 100 Open Startups Ranking, in the Water and Sanitation, Waste Management and Infrastructure category. Besides honoring and rewarding startups that stand out as the leaders in of open innovation, the ranking aims to drive and measure the evolution of this practice in Brazil and Latin America.

Finally, the Company has launched several energy efficiency and renewable energy projects, including the optimization of systems and mitigation of water loss using artificial intelligence, migration of consumer units to the floating solar energy free market, use of biogas energy and renewable hydrogen production.



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Open Innovation Program

The five startups that were hired in 2021, after the first call for the Open Innovation Program in the Environmental Water and Sanitation Sector (Sanepar Startups) — Maxbot, O2eco Tecnologia Ambiental, Pullup, Radioforce and Status4 — validated their Proofs of Concept (PoCs) in the first half of the year.

Five more startups selected in the second call were hired in 2024: AFFG Soluções Tecnológicas, Eisenia Tecnologia e Meio Ambiente, Etsys Indústria e Tecnologia em Sistemas, Peoplexperience Tecnologia da Informação, and Sanapp Gestão Inteligente

de Ativos de Saneamento. Their proposals are currently being validated.

Sanepar Startups works in partnership with the Itaipu Technological Park Foundation (PTI-BR), the Funding Authority for Studies and Projects (Finep), the Support Service for Micro and Small Enterprises of Paraná (Sebrae/PR) and the Inter-American Development Bank (IDB). The program implements joint open innovation actions, with the focus on reaching out to startups and on prospecting sustainable and innovative solutions for the challenges facing the

environmental water and sanitation sector, besides strengthening domestic entrepreneurship and the innovation ecosystem in environmental water and sanitation.

At the end of the process, five companies were selected, which received between BRL 100,000 and BRL 150,000 for testing and approving their solutions. During the development phase, the startups had access to Sanepar’s and PTI-BR’s infrastructure, in addition to the connections of the partners involved in the program and up to one year to execute their proof of concept (PoC).



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Biogas and green hydrogen

Alert to the global advancements in biogas and renewable hydrogen, Sanepar has been actively pursuing strategic partnerships and external funding to drive innovative projects in this field.

The project “Appreciation of UASB Reactor Biogas: Treating Domestic Sewage by Recovering Dissolved Gases with Biomethane and Carbon Dioxide Production” ranked first in the Public Selection for Economic Subsidy for Innovation: Development of the Biogas Chain announced by MCTI/Finep/FNDCT (National Fund for Scientific and Technological Development).

In partnership with CIBiogás, Sanepar also initiated the implementation of an innovative technological arrangement for a pilot plant.

Simultaneously, in the public selection of economic subsidies for innovation aimed at the fuels of the future, Sanepar, as the proponent, alongside Copel, as the co-executor, also secured first place for their project “Renewable Hydrogen from the Dry Reforming of Biogas

from Domestic Sewage Treatment as an Energy Source for Electromobility”.

Both projects commenced in 2024, in collaboration with Science and Technology Institutions (ICT), the International Center for Renewable Energies (CIBiogás), and the Federal University of Paraná (UFPR). The core objective is to develop an innovative technical solution by setting up a pilot plant for producing renewable hydrogen, which will be used in fuel cells for use in light vehicles.

These initiatives aim to reduce greenhouse gas emissions, study business models, integrate Sanepar into the carbon market, convert and environmental liabilities into economic assets. Through these projects, Sanepar reaffirms its commitment to technological innovation and energy transition, thus contributing to a more sustainable and efficient future.

In parallel, Sanepar partnered with CIBiogás to implement an innovative technological arrangement on a pilot-scale which will recover the gases dissolved in effluents, refine biogas, and store biomethane and carbon dioxide.

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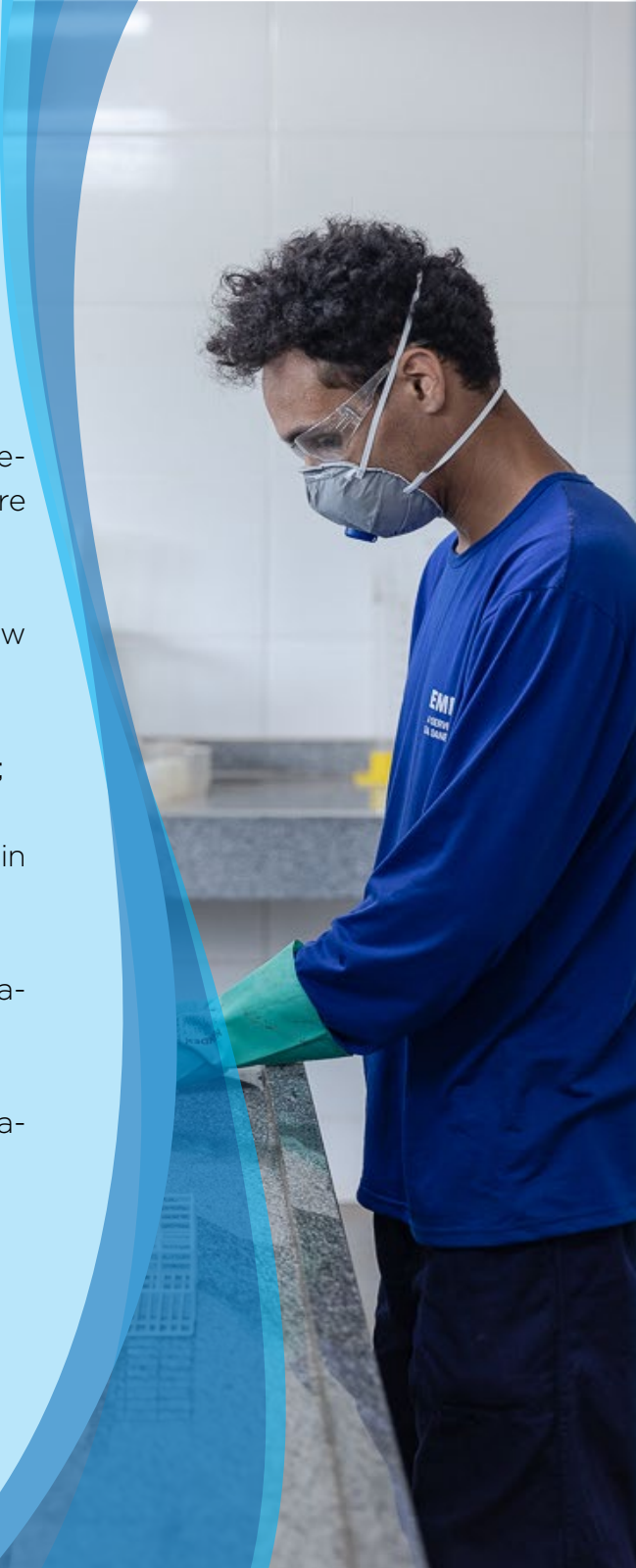
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Other research and innovation initiatives

Many other innovation actions were in progress in 2024:

- Smart dam monitoring and safety system;
- Feasibility studies for the use of optic fibers in sewage collection networks;
- Wastewater-based epidemiology;
- Sustainable sewage treatment systems;
- Modular sewage treatment systems;
- Evaluation of nature-based solutions as a water resilience strategy;
- Study on alternatives for decentralized sewage treatment systems;
- Corporate strategic planning for water reuse initiatives;
- Real-time and climate monitoring of natural and constructed assets (rivers, reservoirs, dams);
- Smart monitoring of water supply systems;
- Smart detection of water losses in distribution networks;
- Implementation of a new electricity bill management system and real-time monitoring of more than 300 Sanepar consumer units;
- Study on the applicability of bentonites and cow bone charcoal in water treatment;
- Selective removal of metals from groundwater;
- Diagnostics and monitoring of micropollutants in water and wastewater;
- Production of seedling for the recovery of degraded areas;
- Studies on the recovery of nutrients from sewage; and
- Advanced water treatment.



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GRI 203-2

Watershed management requires an interdisciplinary approach and cooperation among institutions.

This makes it possible to share responsibilities and roll out actions to mitigate impacts and promote the sustainable use of water resources. Key strategies include zoning policies to protect sensitive areas, sustainable agricultural practices, and ecological restoration initiatives. Recognizing the importance of water security and the conservation of natural resources, Sanepar has invested significantly in these areas.

The Company actively participates in forums to contribute to discussions on public policies and works to restore

and protect reservoir surroundings from erosion. It also implements projects to safeguard upstream areas of water abstraction points in supply spring watersheds. Sanepar aims to mitigate human actions that could negatively impact ecosystems, biodiversity, and water quality and availability. These efforts address challenges such as irregular land occupation, untreated effluent discharge, lack of preservation of riverside forests, and inadequate agricultural and livestock management practices.

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Partnership with Simepar and IAT

Sanepar has partnered with Paraná’s Environmental Monitoring and Technology System (Simepar) and Instituto Água e Terra to develop technological services for implementing the Emergency Action Plan for Dams operated by the Company, through methodology and infrastructure development. The partnership entails reviewing the methodology for Reframing Water Bodies to implement the Water Security Plan.

Partnership with IDR

In 2024, Sanepar signed a four-year Technical Cooperation Agreement with Paraná Rural Development Institute (IDR) to develop a methodology for the sustainable management of agriculture and livestock production systems in selected micro-basins. The primary objective is to ensure that supply watershed basins and their abstraction points – primarily of infiltrated water – remain clean, providing a long-term, reliable water supply. By implementing adequate soil management practices, the project seeks to minimize the negative impact of floodwater, thereby reducing water treatment costs. Poor water quality at the source can significantly increase treatment expenses and compromise process efficiency. The partnership also aims to strengthen the environmental compensation requirements for water production in supply watersheds.

Sanepar actively participates in forums to contribute to discussions on public policies and works to restore and protect reservoir surroundings from erosion.



Miringuava



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Protection of water sources

GRI 3-3 - Material topic: Management of water and sewage processes, 25, 303-3

Sanepar's *Fundo Azul* Program is designed to develop projects that improve raw water quality through partnerships with municipal and state agencies, as well as public and private institutions. The program focuses on preserving, conserving, and restoring watersheds and deep tube well recharge areas. The *Água Segura* (Safe Water) Program includes conservation initiatives aimed at ensuring long-term water security, guaranteeing both quality and reliability in supply now and in the future.

The program's projects and activities play a crucial role in maintaining suitable environmental conditions, protecting biodiversity, removing invasive species, and planting native vegetation around the dams.

In 2024, through *Fundo Azul*, Sanepar implemented the following initiatives:

- Cooperation Agreement with the Frísia Cooperative (Phase 3): A technical study on removing waste from manure storage areas in the Ponta Grossa (Alagados Dam tributaries) and Castro (São Cristóvão River) water supply basins;
- Partnership with Instituto Água e Terra (IAT): Preparation of Plans for Management of Environmental Protection Areas (APA) in the Curitiba Metropolitan Region (RMC), with completion expected in 2025;
- Management Plan for the RMC APAs: Five workshops were held in Piraquara, Pequeno, Rio Verde, Passaúna, and Iraí APAs to gather inputs from key local stakeholders on land use, economic activities, and environmental challenges. These findings will serve as the basis for environmental zoning and local management strategies;
- Cooperation Agreement with Ponta Grossa: Installation of a biodigester to help maintain water quality in the public supply source in Jardim Vila Velha/Vila Jamil;
- Cooperation Agreement with the Porto Amazonas municipal government: Construction of a park around the well that supplies the municipality.

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The Company also invested in water quality monitoring systems and an information system, which provide real-time data on water quality and availability. These initiatives align with the Water Safety Plan (WSP) - a preventive management methodology developed by the World Health Organization (WHO) and integrated into the Safe Water Program. Implemented since 2019, the WSP helps identify risks and vulnerabilities in the water supply system, enabling structured responses to minimize incidents.

In this complex landscape, the Safe Water Program establishes contingency plans to address system failures or unforeseen events that may impact water quality. Its approach is based on multiple barriers, best practices, and an analysis hazard, risk, and critical control points,- from the water source to the customer. This approach improves the control and traceability of water resources until the end user. This methodology strengthens resource monitoring and traceability while integrating environmental management, water security, and risk mitigation for droughts and floods.

Beyond operational initiatives, Sanepar is committed to biodiversity conservation by preserving areas around dams, particularly those near state parks. In partnership with the Concession Authority, the Company has implemented the Payment for Environmental Services (PES) initiative in São José dos Pinhais, at the future Miringuava reservoir (2020-2025). This initiative encourages sustainable forest, soil, and water conservation practices that provide critical environmental services, reinforcing the protection and sustainable use of natural resources around the reservoirs.

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Water availability

GRI 3-3 - Material topic: Universalization of access to water and sewage, 2-25, 201-2 | SASB IF-WU-440a.3

Sanepar has mapped and delimited the watersheds in the areas where rivers flow into abstraction areas. These areas are strategically important since their conservation is directly linked to the quality and quantity of available water. As such, the Company assesses water availability under severe drought conditions and evaluates its impact on water supply and systems in accordance with the guidelines of the Water and Sanitation Projects Manual.

Qualitative and quantitative monitoring of water resources is essential to mitigate the impacts of potential water crises, such as revenue loss due to insufficient resources for production or the need for rationing, which leads to reduced income.

In September, due to water scarcity, the government of Paraná issued a state decree declaring an emergency in the municipalities affected by the drought. To address

Sanepar has been ramping up investments in various initiatives aimed at ensuring perpetual public water supply and mitigate the priority risk of water unavailability.

such situations and enhance environmental monitoring while keeping track of weather forecasts and alerts for the basins of interest, the Company signed a contract with the Environmental Monitoring and Technology System of Paraná (Simepar) which developed the Infohidro system.

This management tool monitors weather events and their impacts on watershed flows, taking a preventive approach to managing the risks associated with water availability to guarantee the safety of water for human consumption.

For each watershed, the tool reports the hydrological status of the rivers (drought/flood) and the rainfall/flow curve. The system also includes the Weather Summary and Seasonal Flow Forecast, which are strategic planning tools that provide rainfall and flow forecasts for the watersheds that Sanepar relies on, for a horizon of up to seven months. It also supplies data for calculating the estimated value of the diffuse load in the supply basin, enabling a comprehensive assessment of watershed risk.

This risk analysis measures the Source Use Intensity Index, which monitors the volume of surface water abstracted in relation to the available river volume. This is represented by the flow rate for 95% of the time (Q95), an indicator of water availability. This indicator tracks the proportion of water being used in each watershed relative to its availability. It is measured on a monthly basis based on water abstraction

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and consolidated at the state level. In 2024, accumulated results indicate that the overall usage of watersheds has decreased.

The Company analyzes raw water from the state’s main surface water sources according to various legal parameters, which enables it to take preventive action against the risks that impact water treatment. In this regard, Sanepar has been ramping up investments in various initiatives aimed at ensuring perpetual public water supply and mitigate the priority risk of water unavailability.

In addition to this contract, Sanepar has signed several technical cooperation agreements with the Paraná Institute of Technology (Tecpar), Instituto Água e Terra, local governments and cooperatives to implement both qualitative and quantitative monitoring, along with diverse soil and water conservation initiatives in spring basins and around its reservoirs.

Pit Complex Requalification Project

In line with its Environmental Compliance Guidelines, Sanepar obtained approval from Ibama, the Brazilian environmental agency, for the Requalification Project for the Rio Iguaçu Pit Complexes and Surrounding Wetlands, through the direct conversion of an Environmental Violation Notice (AIA), by which Sanepar undertakes to carry out the proposed actions within 120 months.

The natural pits originated from mineral extraction in the Curitiba Metropolitan Region. The project aims to highlight the topology of wetlands (a natural ecosystem that remains partially flooded and purifies water through absorption by the root zone of plants), preserve the remaining forests and prevent irregular occupations. At the end of the year, the project implementation was under analysis.

The Future Water Reserve project spans 150 kilometers, covering 14 municipalities between the Serra do Mar region and the city of Porto Amazonas.

The Future Water Reserve project spans 150 kilometers, covering 14 municipalities between the Serra do Mar region and the city of Porto Amazonas. The initiative involves the use of nature-based solutions (SbN), such as pits and meanders in the floodplains of the Iguaçu River.

Environmental recovery will also enable the creation of a large biodiversity corridor, with the revitalization of rivers and urban requalification, especially in the Curitiba Metropolitan Region, which has the highest population density in Paraná. The following stages have already been drawn up: methodology, definition of the boundaries for the action and areas of interest, and mapping of land uses and occupation and water resources and hydrological studies.

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Sewage collection

GRI 303-1, 306-5

Domestic sewage is collected following rigorous technical standards. All the sewage collected by Sanepar is sent to Sewage Treatment Stations(STS) and, after treatment, returned to the water bodies at appropriate locations, in compliance with quality standards established by law and the Company’s permits. The STSs can remove up to 98% of the organic matter.

Sanepar conducts periodic technical inspections of both new and existing sewage connections to prevent overflows. Some concessions also include specific control targets. In addition to regular inspections, the Company performs additional inspections whenever necessary, based on operational diagnostics. In 2024, the Sewage Standard Compliance Index (ICPE) was 94.23%, and is continuously monitored.

Sewage networks are inspected through telediagnosis, using filming equipment in manholes and mobile robot technology inside pipes. Generators or storage-battery systems are installed in sensitive areas, such as watersheds, to prevent overflows. Replacements and maintenance of network sections are carried out based on diagnostics and operational needs.

Management of sewage sludge is an important environmental challenge for the Company, which adopts treatment methods such as using sewage sludge for energy generation or agricultural purposes. The use of sanitized sewage sludge in agriculture offers a sustainable solution, serving as a valuable input for fertilizing agricultural soils, in turn reducing the use of chemical fertilizers, promoting a more sustainable cycle of the reuse of waste. In 2024, approximately 32,055 tons of sanitized sewage sludge benefited 132 local farmers.

Sanepar’s Urban Rivers Revitalization Program uses Dissolved Oxygen (DO) as the indicator of sewage network quality. Sanepar’s in-house teams, under the Environmental Management and Environmental Education departments, monitor urban rivers, identify issues in sewage collection networks, and prepare reports. Repairs are carried out by the operational team, while the community contributes through participatory monitoring.

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Sewage treatment

SASB IF-WU-450a.2, IF-WU-000.E

Sanepar is committed to modernizing its sewage treatment operations. The environmental legal requirements related to effluent discharge, within the scope of sanitation activities, are established by Conama Resolution 430/2011, Sema Resolution 021/2009, Suderhsa Ordinance 19/2007 and IAP Ordinance 256/2013, in addition to the conditions established in the environmental or operating licenses and in the of rights of use. In 2024, Sanepar’s sewage operations included 269 STSs and 43,447,423 kilometers of sewage collection network.

Universal access to sanitation services is a priority for Sanepar, as it contributes to improving the quality of life of the population and protecting the environment. Therefore, the Company has invested in expanding service coverage in order to achieve the goal of universal access to sanitary sewage services.

As with water processes, the Company constantly monitors sewage, mapping it right from the building connection to the final discharge of treated effluents, ensuring that all by-products and related processes are properly managed.

The Company evaluates factors such as location, Capex/Opex ratio, performance, operational safety and sludge management when implementing, expanding or changing these infrastructures. It also believes that investing in technology is essential to improve the

efficiency and effectiveness of sewage treatment processes.

Sanepar’s industrial complex has anaerobic reactors aeration tanks, anaerobic and aerobic filters, physicochemical systems with accelerated decantation and dissolved air flotation, in-series and aerated lagoons, as well as primary and secondary decanters, contact chambers, sewage lifts, and other devices, all configured in accordance with technical standards to ensure process efficiency.

Sewage overflow per kilometer of network | SASB IF-WU-450a.2

	2022	2023	2024
Sewage Overflow (qty)	2,336	1,826	1,920
Operational sewage network (km)	38,876	39,957	43,447
Overflow per km/Network	0.06	0.05	0.05

Note: active operational network



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Management of environmental impacts

GRI 2-25

Sanepar’s Sustainability Policy establishes the guidelines to ensure the sustainability of environmental and water resources, aligning with the Company’s strategic goal of environmental conservation. To achieve this, Sanepar systematically assesses the positive and negative environmental aspects and impacts of its activities, following the ISO 14001 Environmental Management System methodology. This approach ensures compliance with environmental legislation and promotes continuous improvement in its operational areas.

As part of its commitment to environmental management, Sanepar uses the Corrective or Preventive Action Report (RACP) to document actual or potential non-compliance, identify their root causes, and actions taken to address them and check their effectiveness. In 2024, the RACP was renamed Corrective Action Report (RAC) and its control migrated from Sanepar’s Quality System (SQS) to the Governance, Audit and Quality System (SGAQ). This change introduced new functionalities, including report

generation and a systematized access for creating and monitoring RACs.

In addition to enhanced quality control and governance, the new SGAQ continues to follow the principles of ISO 14001, ensuring a structured and proactive approach to managing environmental impacts. This transition enables Sanepar to identify corrective actions for environmental impacts, allocate necessary investments through the Multi-Year Investment Plan (PPI).

By implementing these measures, Sanepar can exercise proactive and preventive management to address the environmental impacts more effectively, while also complying with legislation and constantly streamlining its processes and minimizing environmental risks.

Below is an analysis of the evolution of RACs over the years, detailing the number of reports successfully completed:

- The number of completed RACs increased from 1,647 in 2023 to 1,812 in 2024, demonstrating that more corrective actions outlined in non-compliance treatment plans were successfully executed.
- In 2023, twelve RACs were open with ongoing actions to address non-compliance in Sanepar’s Environmental Management System (EMS). By 2024, this number was reduced to eight. Additionally, two RACPs were completed and considered effective, confirming that the corrective actions undertaken were aligned with the processes established by Sanepar to address non-compliance. No further non-compliance was reported in Sanepar’s EMS in 2024, indicating that ISO 14001 requirements are being fully met.

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Relevant initiatives

In March 2024, consulting firm ERM NINT labeled as Sustainable and Blue, 28 projects aimed at water abstraction, treatment and distribution, as well as sewage collection and treatment. With a total outlay of BRL 790.3 million and financial support from Caixa Econômica Federal as part of the Sanitation for All Program, these projects are aimed at promoting sustainable development and environmental preservation, benefiting 26 municipalities across Paraná.

ESG certification is essential for Sanepar's projects as it underlines the Company's commitment to sustainable and transparent practices that benefit not only the environment but also society and investors. The adoption of ESG guidelines in its operations not only gives it greater credibility in the financial markets but also ensures that the funds raised are allocated to projects with a high positive impact, such as the conservation of water resources and basic sanitation.

Miringuava Dam

The Miringuava River helps supply water to the Region (RMC) and is fundamental to the subsistence of hundreds of families. It is also responsible for approximately 20% of all the vegetable production in RMC. The new dam, which is part of the RMC Water Supply Master Plan, will have a maximum height of 26 meters. When full, the reservoir will allow the abstraction capacity to increase to 2,000 L/s and ensure greater water security in times of drought.

Between September and December, Sanepar received approval from Ibama and the necessary authorizations from the Instituto Água e Terra to clear 352 hectares of Atlantic Forest to build the reservoir and to guarantee the quality of the water to be stored, as per the parameters in Conama Resolution 357/2005. The execution of this service has been contracted and also includes the recovery of surrounding areas (construction of new roads and relocation of the electricity grid), the rescue of flora and fauna and the acquisition of compensation areas to create a biodiversity corridor next to the Guaricana National Park.

Viva Água Miringuava Movement

The Company joined the *Viva Água Miringuava Movement* (MVAM), contributing around BRL 2 million to the fund. This amount will finance the social and environmental projects that promote the economic development of residents (producers and entrepreneurs), mainly in the area surrounding the Miringuava Dam, as per the agreement signed by the Company and the Grupo Boticário Foundation.

Launched in 2019, the MVAM brings together players from different sectors to roll out actions aimed at water security and adaptation to climate change based on nature conservation, thus promoting quality of life as well as social and economic development in the Miringuava Basin.



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Waste management

GRI 3-3 Material topic: Environmental management | GRI 2-25, 306-1, 306-2, 306-5 | SASB IF-WM-OOO-D

The Company manages waste resulting from its activities or under its influence in order to mitigate the impacts and comply with legal requirements. The main waste generated by Sanepar is sludge (class 2 waste – non-hazardous), which results from the treatment of raw water. This waste is disposed of in an environmentally appropriate manner, and is treated and allocated for agricultural use, energy recovery or disposal in licensed landfills.

Hazardous waste (Class I) is sent to companies specializing in its treatment.

The Company strives to prevent and control deviations in waste disposal in order to avoid environmental impacts, in compliance with the National Solid Waste Policy (Law 12,305/2010).

The rules on solid waste disposal set out that sewage and water sludge should only be

disposed of in landfills when other alternatives are not technically feasible. Otherwise, priority must be given to reuse, recycling and recovery — including energy recovery. Thermal drying at the Atuba Sul STS and the Belém STS Bioenergy Plant, biodigestion with the production of biogas at the bioenergy plant in the Belém STS, and the allotment to agriculture of sanitized sludge are good examples of environmentally appropriate final disposal.



Pato Branco - ETE

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In 2024, the agricultural disposal of sewage sludge benefited 132 local rural producers and helped recycle around 32,055 tons of sewage sludge.

To improve control, a detailed inventory of waste generation and disposal is drawn up.

Quantity of waste managed by category | IF-WM-000.D (tons)

Customer category	2022	2023	2024
Municipal ¹	34,605.76	35,489.29	36,233.73
Residential ²	25,648.40	26,742.69	27,715.46
Non-domestic urban solid waste ³	2,060.32	2,955.05	3,785.30
Sanitation waste ⁴	1,764.05	2,330.07	1,922.82
Total	64,078.53	67,517.10	69,657.31

1. All managed waste comes from obligations with the government, through program contracts with municipalities, without Sanepar being responsible for the collection: Terra Boa, São Tomé, Guaporema, Indianópolis and Apucarana.
2. All managed waste from the municipalities where Sanepar is responsible for collection, considering that in these cases the municipality is the customer.
3. Urban Solid Waste (RSU) from large waste generators with characteristics similar to that of sanitary landfill.
4. Waste from sewage treatment activities in the regions where the landfills are located.
5. Total waste managed by the Company also includes waste sent for recycling and landfilled waste.

Direct and indirect jobs have been created through sludge transportation and disposal contracts that require legal and environmental compliance from service providers. Waste sent to third parties is tracked by the National Waste Transportation Manifest (MTR Nacional). The manager of the contracts is responsible for overseeing them.

Waste sent for disposal broken down by composition of the waste and disposal operation | GRI 306-5 in tons

	2022	2023	2024
Hazardous waste (Class I)	118.46	26.98	96.78
Landfill containment	113.05	23.27	81.45
Co-processing	0.65	0.70	12.30
Autoclaving	4.58	2.90	2.75
Incineration ¹	0.18	0.096	0.275
Non-hazardous waste (Class II)	449,636.30	429,905.52	451,609.20
Landfill containment ¹	117,599.30	112,212.52	130,542.21
Sent to agricultural recycling	22,999.00	24,207.00	32,055
Biodigestion with use of biogas energy	309,038.00	293,486.00	289,012.00
Total	449,754.76	429,932.50	451,706.20

As of 2022, data is collected from the National Solid Waste Management System (SINIR) for all of the Company's departments and all waste types.

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Scrap and unserviceable items

SASB IF-WM-420a.4

Sanepar sells scrap and unserviceable items, including electronic waste. Considering that the companies winning the bids have contractual obligations on the final disposal of the items, the total volume of the electronic waste sold by the Company is recycled by these companies.

The Company also sells other materials, such as electrical and electromechanical items (wires and cables), plastics (PVC, HDPE, PP, seals etc.) and metals (cast iron, aluminum, brass, copper, steel, and others), promoting the correct disposal of recyclable materials and the consequent preservation of environmental resources, besides benefiting from the sale proceeds.

Unserviceable items collected

Scrap type	Measurement unit	Quantity collected	
		2023	2024
Water meters	Kg	100,000	140,000
Plastic	Kg	250,920	231,680
Iron	Kg	174,040	208,580
Sundry scrap (cupboards, chairs, parts of air conditioning units, control panel casings, metal shelves, etc.)	Kg	83,400	98,020
Brass	Kg	1,200	-
Copper scrap (control panel busbars, etc.)	Kg	650	5,950
IT	Un	4,154	1,000
Electromechanical items	Kg	35,300	16,000
Batteries and UPS	Kg	850	-
Wires and cables (electromechanical and communication)	Kg	12,280	2,500

Note: No brass, batteries or UPS were collected during the period.

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Adapting to climate change impacts

GRI 3-3 Material topic: Adapting to climate change impacts and GHG emission management | GRI 2-25, 201-2

Sanepar’s concern for climate events and the carbon issue is aligned with its commitment to improving public health and enhancing the quality of life for society. The Company identifies key challenges such as rising temperatures, which increase the demand for reservoirs, and the growing frequency of extreme events, including heavy rainfall and periods of drought. As a result, adaptation measures are essential. In this scenario, climate change is considered a material corporate risk.

This commitment drives Sanepar’s ESG initiatives and is directly linked to the achievement of the SDGs, particularly SDG 13 (Climate Action). Accordingly, the Company’s Sustainability Policy emphasizes initiatives aimed at reducing greenhouse gas emissions and devising strategies to adapt to and build resilience against climate change, in line with Brazil’s Nationally Determined Contributions (NDC) and the country’s obligations under Climate Conventions.

In 2022, Sanepar developed a Strategic Plan for Mitigating and Adapting to Climate Change, based on a comprehensive assessment of climate risk using the Task Force on Climate-related Financial Disclosures (TCFD) methodology. Progress on the plan has been consistently monitored by the Risk Management Committee (CGR), the Executive Board and the Board of Directors.

For 2024, the Company outlined specific actions to implement the Climate Plan, including engaging relevant departments. Consequently, during a review of strategic risks, climate risk was incorporated as a critical factor in assessing other risks to ensure service quality and the Company’s financial efficiency.

To drive sector-wide engagement, Sanepar organized webinars and, in October, held a workshop in collaboration with the Brazilian Association of Sanitary and Environmental Engineering (Abes), to strengthen climate-related initiatives. Ongoing climate studies and modeling are generating partial results on the effects of heatwaves, rainfall and water flow, which could inform new metrics for new projects.

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The implementation of the plan is tracked using an effort index, which compares the number of completed actions to the total planned for each period. Additionally, efficiency indicators related to carbon-intense energy consumption are regularly assessed.

Sanepar’s transparency in Climate Change reporting led to its inclusion in the B3 ISE portfolio since 2023. In September, Sanepar submitted its latest report, which includes updated information on its climate change management and its water security practices.

Sanepar’s concern for climate events and the carbon issue is aligned with its commitment to improving public health and enhancing the quality of life for society.

Mitigation Plan

The multidisciplinary Working Group on Mitigation (WG) has projected GHG emissions based on the Company’s multi-year plan, which includes expanding the sewage collection network and modifying the design of certain treatment stations.

Notably, as the design of treatment processes in the STS transitions from anaerobic to aerobic, methane emissions are significantly reduced, especially due to diffuse emissions. On the other hand it increases nitrous oxide emissions. The Company’s current challenge is to optimize methane mitigation while developing strategies to reduce nitrous oxide emissions in the future.

The sanitation sector faces significant challenges, including meeting the targets of the New Legal Framework for Water and Sanitation, enhancing resilience to extreme

weather events, and reducing GHG emissions in effluent treatment processes. In this context, it is essential to address the concept of residual emissions – emissions that may not be economically viable to eliminate.

Residual emissions are not unique to Sanepar but represent a broader trend in countries that have already achieved universal access to sewage services. These nations now face new challenges, such as managing nitrous oxide emissions and indirect emissions from the supply chain.

Over the next 24 months, the Mitigation Plan includes monitoring carbon market regulations and assessing their impact on Sanepar’s business, expanding the measurement of Scope 3 emissions, and continuing the Working Group’s work to define the Company’s decarbonization strategy.

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Greenhouse gas emissions

GRI 3-3 Material topic: Adapting to climate change impacts and GHG emission management | GRI 2-25, 305-1, 305-2, 305-4 | SASB IF-WM-110a.3

Each year, Sanepar prepares its Greenhouse Gas Emissions Inventory (IGEE) and publicly reports the data through the Brazilian GHG Protocol Program. Sewage treatment accounts for over 90% of the Company’s direct emissions.

For its sewage treatment stations, Sanepar follows the emission calculation methodology based on the Brazilian GHG Protocol Program’s calculation tools and the Guidelines for National Greenhouse Gas Inventories (IPCC, 2019), a standard adopted across the sector.

The IGEE considers emissions from key operational activities, including sanitary sewage, water supply, urban solid waste management, and administrative support activities. Direct emissions, classified as Scope 1, originate from fuel-consuming equipment and infrastructure, such as vehicles, air conditioning systems, refrigerators, drinking fountains, and fire extinguishers. Energy-related emissions fall under Scope 2, while other

indirect emissions, classified as Scope 3, include those from sewage treatment waste sent to landfills, sludge used in agriculture, business travel, and waste transportation.

In 2023, Sanepar began evaluating its most emission-intensive activities and suppliers, refining calculations for transportation and distribution emissions while incorporating employee commuting and the life cycle of fuels.

In 2024, Sanepar’s 2023 IGEE underwent external assurance, earning the Gold Seal from the Brazilian GHG Protocol Program. The results indicated a 4% reduction in direct emissions compared to 2022.

These findings reflect an ongoing technological transition. The Company has incorporated aerobic treatment stages in several STS to improve effluent quality while reducing methane emissions. However, this shift has led to a moderate increase in nitrous oxide emissions, shedding light on the sanitation sector’s challenge in transitioning to a low-carbon economy. To

address this, Sanepar is conducting studies on more efficient systems for capturing, burning and utilizing methane.

Regarding the 2023 IGEE, Sanepar introduced updates in 2024, including modifications to the “Land use and Occupation” category, which now accounts for emissions from changes in soil carbon stock. In the Effluents category, a new sludge treatment system was added. Scope 3 now includes additional sub-categories such as “Fuel-and Energy- Related Activities,” “Business travel” and “Employee commute emissions”.

The “Waste from operations” category was expanded to include a new sludge disposal method: the sludge dryer at the Atuba Sul STS. Additionally, in Transport & Distribution (Upstream), calculations were extended to three new operations: the Sewage Maintenance System (SME), the Management and Maintenance System (SGM) and *Expressinho*.

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Scope 1 - Tons of CO2e per year | GRI 305-1

Type of emission	2021	2022	2023
Scope 1 (direct emissions)	966,398.78	954,234.69	915,761.57
Biogenic CO ₂ emissions	19,715.59	19,439.05	66,792.68

Note: Gases included in the calculation: CO₂, CH₄, N₂O and HFCs. No other gases were reported in the Company's operations. The amounts reported correspond to the recalculated amounts from 2022 and 2023, based on the methodology applied to 2024 and on the updated Global Warming Potential (GWP) values from the IPCC's Fifth Assessment Report (AR5).

Scope 2 - Tons of CO₂e per year | GRI 305-2

Type of emission	2021	2022	2023
Escopo 2 (emissões indiretas)	92,666	32,385.41	30,339.63

Note: Gases included in the calculation: CO₂. The amounts reported correspond to the recalculated amounts from 2022 and 2023, based on the methodology applied to 2024 and on the updated Global Warming Potential (GWP) values from the IPCC's Fifth Assessment Report (AR5).

Scope 3 - Tons of CO₂e per year | GRI 305-3

Type of emission	2023
Scope 3 (indirect emissions)	78,615.48
Biogenic CO ₂ emissions	21,704.09

Note: Gases included in the calculation: CO₂, CH₄ and N₂O. The amounts reported correspond to the recalculated amounts from 2022 and 2023, based on the methodology applied to 2024 and on the updated Global Warming Potential (GWP) values from the IPCC's Fifth Assessment Report (AR5).

GHG emissions intensity ratio for Sanepar | GRI 305-4

	2021	2022	2023
kg CO ₂ e of direct emissions / m ³ of treated sewage	2.411	2.284	2.208
kg CO ₂ e of direct emissions + kg CO ₂ e of indirect emissions / m ³ of treated sewage + m ³ of produced water	0.939	0.840	0.768
kg CO ₂ e of direct emissions + kg CO ₂ e of indirect emissions / number of sewage economic units	334	299	279
ICO ₂ = tCO ₂ e Scope 1 + Scope 2 + Scope 3 / Net Revenue (BRL)	0.206	0.183	0.163

Note: Gases included in the calculation: CO₂, CH₄, N₂O and HFCs. No sources of PFCs, SF₆ and NF₃ were identified.

The amounts reported correspond to the recalculated amounts from 2022 and 2023, based on the methodology applied to 2024 and on the updated Global Warming Potential (GWP) values from the IPCC's Fifth Assessment Report (AR5).

Biodiversity preservation and land use

GRI 3-3 Material topic: Environmental management | GRI 2-25, 304-2

The Company carries out actions to preserve water sources and recover degraded areas, as well as support and foster management plans for Environmental Protection Areas (APA). Biodiversity is preserved by maintaining conservation areas around dams and state parks. Moreover, a series of measures in collective sewage treatment systems aims to prevent diffuse pollution and avoid soil contamination.

Sanepar manages the Environmental Education Center near the Piraquara I and II Reservoirs in the MRC.

Sanepar also adopts land management measures, such as the rescue of fauna and germplasm, in compliance with environmental legislation. Sanepar plans strategies to make minor compensations in biologically important areas: at its STSs, it has implemented green curtains, which consists of planting trees and shrubs in an orderly fashion with the aim of mitigating the effects of odors caused by gases such as H2S and NH3, removing CO2 through the forest development, visually and

physically isolating the STSs, serving as food for fauna and improving air quality.

The effectiveness of initiatives focused on preserving biodiversity and protecting watersheds is monitored by strategic, managerial and operational indicators, which assess, for instance, the benefits from the use of agricultural sludge, the areas recovered and the performance of investments in the security and preservation of water resources. The data is monitored through regulatory documents and automated controls.

Sanepar manages the Environmental Education Center near the Piraquara I and II Reservoirs in the MRC. Located on an APA, the center provides education on sustainability and environmental awareness, with the focus on water conservation. The same initiative also runs on the premises of the Carvalho Reservoir. The Company has also taken actions to conserve the Atlantic Forest, including promoting the expansion of conservation units in this biome around Curitiba and on the state coast.



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SOCIAL PERFORMANCE

Customer well-being

GRI 2-25, 3-3 - Material topic: Customer well-being | SASB IF-WM-000.A

One of Sanepar's basic principles is to ensure customer health and satisfaction through measures and processes aimed at maintaining the quality of water supply and sewage collection and treatment, as well as the proper disposal of waste. The Company provides an essential public service and serves two groups of customers: the Concession Authority and end customers. Therefore, respect for customer needs and expectations guides the actions and processes throughout the Company.

Sanepar has invested in innovation and technology to strengthen this relationship and facilitate communication by employing good ESG practices. Increasing demands in relation to deliveries is an essential condition for establishing a virtuous cycle of satisfaction, loyalty and value creation for customers, the business and society as a whole.

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Customer Policy

Customer satisfaction is one of Sanepar’s main strategic business goals. Customer relations are guided by Sanepar’s Customer Policy. Sanepar was the first water and sanitation company in Brazil to formulate a specific policy with guidelines for dealing with customers, going beyond front-line customer service. The document also encourages all customer contacts to be based on respect for diversity, equity and social inclusion.

The Customer Policy was revised in October 2024, after ample discussion that took into account the opinion of more than 1,200 employees and helped define new guidelines. Approved by the Board of Directors, it is available on [the Investor Relations](#) website. The document applies to employees and partners in all areas, covering any actions that have an impact on customers.

Through its Customer Policy, Sanepar seeks to maintain, expand and innovate in its operations in the sector. In the Strategic Map, through the Customers and Concession Authority pillar, as well as the strategic goals

contained therein, Sanepar reaffirms its commitment to customer relations with regard to retaining and expanding the market and increasing customer satisfaction through high-quality services and innovation.

External causes such as the Covid-19 pandemic in 2020, the drought in 2020 and 2021, and the changes required by the New Legal Framework for Water and Sanitation, also influenced decision-making. The effects of these changes continued in 2024, impacting both internally , with adjustments in management to maintain customer satisfaction, and externally , in relations with end customers, suppliers, government institutions, regulatory agencies, control bodies, governance bodies and investors.

Sanepar’s commitments to its customers are defined in the Sanitation Law (Law 11,445/2007), the Municipal Basic Sanitation Plans (PMSB), the Consumer Protection Code, the Paraná State Regulation for Basic Sanitation Services (Annex to Agepar Resolution 003/2020) and in its strategic guidelines.

Highlights of the customer satisfaction survey:

- customer service 82.4%
- water quality 82.2%
- continuity of supply 81.5%
- Image or brand 86.4%
- customer loyalty index 92.1% (customers who wouldn’t change Sanepar for anything).

Strategic indicators include the External Customer Satisfaction Index, which, in 2024, stood at 83.7%, the highest in the company’s history. Every year, a specialized company conducts a survey covering both residential and non-residential customers and, based on its findings, an action plan is drawn up to improve external customer satisfaction. Process improvements are aimed at increasing customer mobility, creating new relationship channels and speeding up service.

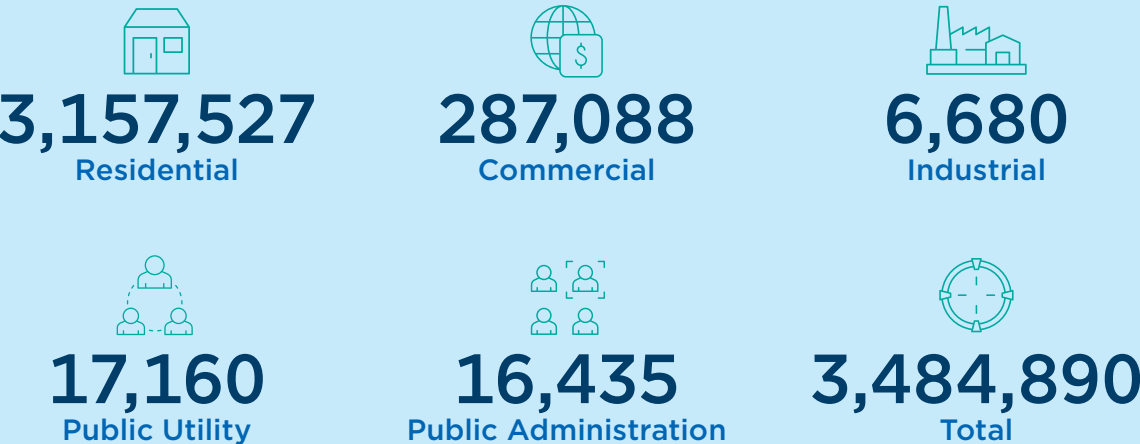


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Number of water economic units by category in 2024 | IF-WM 000.A



Number of sewage economic units by category in 2024 | IF-WM-000.A



Communication tools

Customer relations are facilitated by a variety of channels. In 2024, Sanepar revamped its face-to-face customer service centers. It also offers the following relationship tools: Sanepar Mobile app, Sanepar WhatsApp, Digital Bill, telephone service, totems, Ombudsman , text messages, QR Code and email (atendimentoaocliente@sanepar.com.br).



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Social impact

GRI 3-3 - Material topic: Universal access to water and sewage services | 2-25, 203- 1

By recognizing the social importance of its services, Sanepar guarantees water supply to all customers, including those in vulnerable situations.

Água Solidária (Solidarity Water) Program

One of Sanepar’s flagship initiatives, the *Água Solidária* Program, is targeted at low-income families, identified in partnership with the Justice, Family and Labor Department of Paraná (Sejuf). Families have to meet some legal requirements, including consumption threshold of 10 m³/month.

In 2024, these groups paid BRL 13.49 for consumption of up to 5 m³ of water, which is lower than the regular tariff of BRL 50.42. For water and sewage, the *Água Solidária* tariff was BRL 20.24, while the regular residential tariff was BRL 90.76 in the entire state, except Curitiba, where it was BRL 93.28. In 2024, the initiative served 383,387 families, 27,064 more than in the previous year. The benefits granted by the Program totaled BRL 383,286,131.50 in 2024.

Micro and Small Businesses

The Micro and Small Business special tariff benefits customers who carry out commercial activities and are eligible for the State Government’s ICMS Exemption Program, with total annual revenue within the limit established in the State Decree, in their capacity as micro and small enterprises or individual microentrepreneurs (MEI). In this category, the registered commercial properties pay a minimum tariff, equivalent to the minimum tariff in the residential category, which represents a discount of approximately 45%. Micro and small business economic units account for 2.83% of the total public utility economic units, resulting in a subsidy of approximately BRL 7,303,547.67 in the year.

Philanthropic Entities

The Philanthropic Entities special tariff benefits non-profit institutions officially registered with government entities to provide services to the community in the form of charity and fund their operations through volunteer actions and donations from the Federal, State and Municipal Governments and society. Entities registered in this category receive a fifty percent (50%) discount on the portion that exceeds the minimum tariff in force for the category. Philanthropic Entity economic units account for 1.82% of total public utility economic units, with a subsidy of approximately BRL 8,777,796.98 in the year.



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Caixa D'Água Boa (Good Water Tank) Program

Sanepar also offers the *Caixa D'Água Boa* Program in partnership with the Paraná State Social Development and Family Department (SEDEF) and municipalities and communities, aimed at providing better housing conditions by installing water tanks in poor households. Under this partnership, the Company provides the installation kits while the municipalities are responsible for selecting the beneficiary families and for inspections, and SEDEF is responsible for paying the registered families to install the tanks in their houses.



4,200
families in 129
municipalities

Since its launch in 2017, the Program has benefited around 7,500 families in Phases I to V. In 2024, in Phases VI and VII, the Program reached 4,200 families in 129 municipalities, with investments of approximately BRL 10.4 million.

The Program also offers courses to families, which are instructed on the rational use of water, on care and cleaning of the water tanks in their houses. It also provides financial assistance to cover the costs of installing the tanks.

First sewage connection

Another of Sanepar's social actions is the waiver of charges for the first sewage connection for residential customers in municipalities that have not yet reached the sanitary sewage index of 90%. This initiative benefited more than 71,087 families in 2024, with the subsidy amounting to almost BRL 10,653,485.23.



71,087
first sewage
connections



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Regular water supply

GRI 2-25, 3-3 - Material topic: Management of water and sewage processes | SASB IF-WU-450a.3, IF-WU-240a.3

Guided by the principle that “there can be no shortage of water”, Sanepar establishes goals in the service contracts with municipalities. The work involves everything - from system design to operations - and complies with the relevant Brazilian standards and Agepar’s General Service Regulations.

The Sanitation Works Intervention Program focuses on improving the execution and monitoring of actions, with new goals and indicators to control interruptions and reduce losses.

The guarantee of supply is sustained by the mapping of processes, standards, planning of investments divided into five-year cycles, design studies, master plans, and operational diagnostics. The Sanitation Works Intervention Program focuses on improving the execution and monitoring of actions , with new targets and indicators to control interruptions and reduce losses.

Sanepar’s efficiency in maintaining regular water supply is assessed by means of management indicators:

- **Water Supply Interruption for More than 24 Hours (External Customer):** identifies the number of times water supply failed at critical points in the system or in supply areas (pressure zones) for 24 hours or more. There were no such events in 2024.
- **Index of Water Supply Interruption for More than 4 Hours (External Customer):** identifies the frequency of water outage for four hours or more.
- **Water Loss per Connection Index (SNIS IPL):** measures the unit volume of water lost in unit terms per active connection. It is the difference between the macro-measured volume of water produced or distributed and the micro-measured volume that reaches end consumers. In 2024, SNIS IPL was 223.11 L/connection/day.

- **Demand x Production Index (IDP):** shows how much of the production capacity is used to meet the maximum daily demand. In 2024, IDP was 89.18%.
- **Potability Standard Compliance Index (ICP):** shows, in percentage, how well the analyzed parameters meet the limits set by legislation . In 2024, ICP was 99.91%..

Number of unplanned disruptions in drinking water supply service SASB IF-WU-450a.3



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People management

GRI 3-3 - Material topic: Management of own employees, 2-25

Sanepar constantly strives to comply with labor laws and human rights principles, by implementing preventive actions and conducting awareness campaigns and training programs, as well as by publishing a set of standards, in addition to its Integrity Program, which encourages positive attitudes to be followed by people both inside and outside the corporate environment. In 2024, the Company invested heavily in humane actions and in programs related to safety, health and well-being to offer an increasingly healthy and safe work environment.

Approved by the Board of Directors, Sanepar’s People Management Policy establishes the guidelines for safety, health and well-being, transparency and management of information about people, professional ethical conduct, personnel planning, organizational human development and recognition, thus contributing to the implementation of ESG practices. Moreover, through collective bargaining agreements, Sanepar defines the social and labor benefits and affirmative actions to promote respect for all employees and reduce labor liabilities.

In 2024, the Company launched a Voluntary Redundancy Plan (PDV), which offered financial assistance and benefits . Employees are expected to join the program in January and February 2025. On The Company held a common entrance exam to fill 102 vacancies and for its talent pool, , which received 56,392 applications.



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Sanepar evaluates the efficiency of its people management practices by checking the implementation and routines of the departments, through internal audits, reports and complaints received through the whistleblower hotline, the Ombudsman’s Office or through leaders. The Company also measures management efficiency through feedback received by leaders and from the biannual employee satisfaction survey - *Fale Francamente* (Speak Frankly).

The Company monitors the following people management indicators on a monthly basis and assesses them annually: Workforce Training Index, Training Plan Compliance Index, Standby Hours, Overtime and Personnel Creativity Index. Every two years, Sanepar also monitors the Employee Satisfaction Index.

Occupational safety indicators are measured on a monthly basis. Goals and targets are defined based on history, current scenario, interferences, ongoing projects, and the challenges to be met.

The Company monitors the following people management indicators on a monthly basis and assesses them annually: Workforce Training Index, Training Plan Compliance Index, Standby Hours, Overtime and Personnel Creativity Index. Every two years, Sanepar also monitors the Employee Satisfaction Index.

Several internal social initiatives were carried out, including:

- Social campaigns and corporate events, with the participation of employee associations and the Rotary International, through the Sanepar Corporate Rotary Club, in accordance with the cooperation agreement between the entities;
- The presence of the Corporate Volunteer Program in internal social responsibility campaigns;
- Social campaigns, with awareness talks and campaigns to collect donations;
- Sponsorship of street runs, with the participation of hundreds of employees and members of the public.

Employee satisfaction

The Employee Satisfaction Index is measured using the *Fale Francamente* survey, which covered the following topics: benefits and amenities, compensation, working conditions, training and development, internal communication, relationship and onboarding, integrity and credibility, leaders, recognition, respect, image and direction, pride and engagement. Based on the findings, the departments prepare action plans for improving issues whose score was below 70%.

Occupational safety indicators are measured monthly. Based on the findings, the departments prepare action plans.

The survey was answered by 4,881 employees (around 75.42% of the workforce) and revealed a Satisfaction Index of 77.45%. The theme Pride and Engagement received one of the highest satisfaction rates at 82.82%. Under this theme, the questions “Are you happy working at Sanepar?” and “In general, rate your level of satisfaction working at Sanepar” garnered 84.59% and 83.95% , respectively.

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Employee profile and diversity

GRI 2-7, 2-8, 2-30, 401-1, 405-1, SASB IF-WM-310a.1

In 2024, Sanepar had 6,047 own employees and 7,219 third-party employees, totaling 13,266 people. Other staff diversity indicators are presented below. In 2024, employee turnover rate was 0.69%.

Sanepar’s own workforce consists of employees hired through a public service exam, which is mandatory according to the Brazilian Constitution of 1988, and of employees hired before it became mandatory. The Company does not have temporary employees or employees without guaranteed hours – who are not guaranteed a minimum or fixed number of working hours per day, week or month, but must be available for work when required.

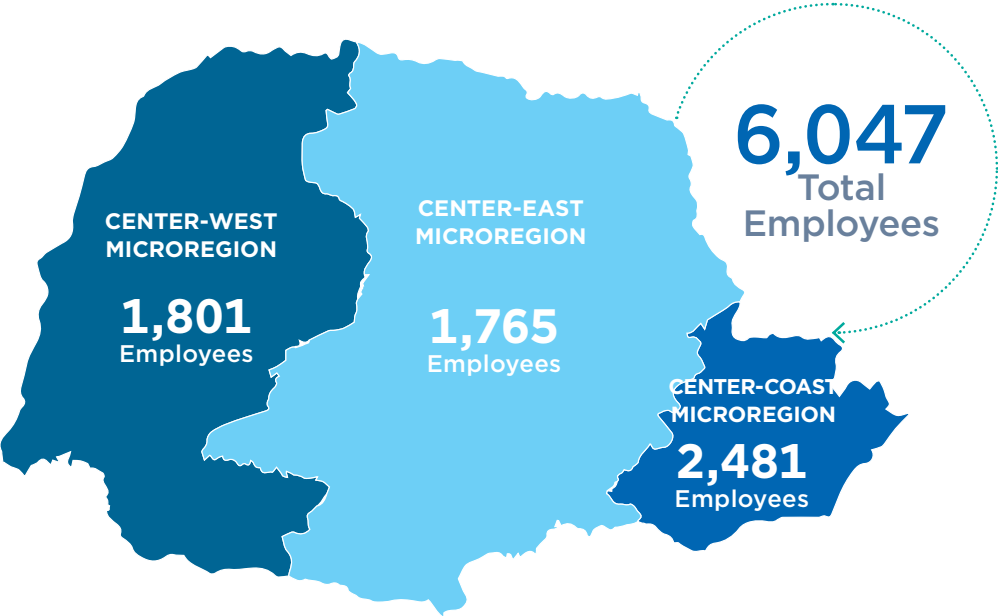
All active own employees are covered by collective bargaining agreements, which do not cover third-party employees. Sanepar randomly examines the Labor and Social Security documents of third-party employees to check their compliance with contractual clauses, the Brazilian labor laws and collective bargaining agreements. The Company also checks safety equipment, medical exams and payment of employment-related charges.

Employee information by gender, in 2024 | GRI 2-7



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Employee information by region in Paraná
in 2024 | GRI 2-7



Diversity and Inclusion

GRI 3-3 - Material topic: Management of own employees, 2-25, 401-2, 401-3, 405-1, 405-2, 406-1
| SASB IF-WM-310a.1

Sanepar has a Diversity, Equity and Inclusion Committee called the Existir Committee, which addresses the company's needs regarding compliance with the Diversity, Equity and Inclusion Policy. The committee works together with the Executive Board and provides direct support to the People Management department on these themes.

The Company strives for equity, especially in terms of gender and ethnicity, through affirmative actions aimed at increasing the presence of women at all hierarchical levels and ensuring that ethnic minorities have the same growth opportunities as others within the organization. As regards inclusion, Sanepar offers constant training to employees to raise awareness of the importance of an inclusive and diverse work environment. It has also adapted its facilities to ensure accessibility for everyone, especially those with special needs.



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Through the Sanepar and SaneSaúde Foundations, the Company runs a program for people with disabilities, which bears several expenses, according to the wage bracket, to help in the treatment, development and social integration of the employee or their dependents, as applicable, in addition to special schools for specific treatments. Sanepar also offers the benefit of an up to 50% reduction in the working hours, with no impact on pay, for employees who have special-needs children that require treatment and support. This benefit is established in the Collective Bargaining Agreement (ACT), which also sets the eligibility criteria.

Sanepar has been a signatory to the UN Women’s Empowerment Principles (WEP), undertaking to ensure fair treatment to women, with salaries compatible with those of men. The Company reports that the base salary of women is, on average, 12.25% higher than that of men, considering different specialties.

Policies on gender and racial equity are also integrated into the ACT, guaranteeing rights such as assistance to victims of domestic violence and longer maternal and paternal leave. In 2024, Sanepar established quotas for self-declared black candidates, people with disabilities and women victims of domestic violence in its public service exam.

The Company offers its employees a range of benefits, which include:

- **Health and well-being:** medical care for the family and vaccination campaigns, to guarantee essential care for employees and their dependents.
- **Education and development:** incentives for education, including a stipend for school supplies and uniforms, and leave for professional development, reinforcing its commitment to personal and professional growth.

Parental leave | GRI 401-3

	2023		2024	
	Men	Women	Men	Women
Total number of employees entitled to parental leave	4,829	1,292	4,767	1,280
Total number of employees who took parental leave	132	38	108	27
Total number of employees who returned to work after taking parental leave	132	38	108	27
Total number of employees who returned to work after taking parental leave and remained on the job 12 months after returning to work	132	38	107	27
Rate of return to work of employees who took parental leave	100%	100%	100%	100%
Rate of retention of employees who took parental leave	100%	100%	99%	100%

- **Work flexibility:** teleworking, occasional remote work and flexible working hours, which enable a better balance between personal and professional life.
- **Financial and support:** food/meal vouchers, transport vouchers and early payment of the first installment of the 13th salary (Christmas Bonus), ensuring financial support for employees.
- **Family support:** daycare assistance, reduced working hours for parents of children with disabilities and leave for domestic violence, fostering an inclusive and welcoming environment.

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Knowledge development and management

GRI 3-3 - Material topic: Management of own employees, 2-24, 2-25, 403-5, 404-1, 404-2, 404-3

The annual training plan is prepared according to the Company's priorities in relation to its strategic goals, in compliance with legislation and in response to training requests identified in the individual performance evaluation.

Sanepar has a Diversity, Equity, and Inclusion Committee called the *Existir* Committee, which addresses the company's needs regarding compliance with the Diversity, Equity, and Inclusion Policy. The committee works together with the Executive Board and provides direct support to the People Management department on these themes.

The annual training plan is prepared according to the Company's priorities in relation to its strategic goals, in compliance with legislation and in response to training requests identified in the individual performance evaluation.

Sanepar also provides specific training and corporate courses for all employees on the Integrity Program, the Code of Conduct, the General Data Protection Law (LGPD) and ESG, among other topics.

The results are monitored by two training management indicators: Workforce Training Index and Training Plan Compliance Index.

Training courses are organized into training matrices, which allow employees to choose their courses and monitor their progress. The matrix is divided into:

- **Corporate:** courses to be taken by all the employees.
- **Functional:** job-specific courses;
- **Leadership:** courses for line managers – general managers, managers, coordinators and supervisors.
- **Specific courses:** : defined by the Company's departments.
- **Occupational safety:** ccourses on workplace safety and regulatory standards, which must be taken according to the roles and activities performed by employees.

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The Internal Instructors Training program, held between December 2023 and November 2024 for 21 batches, covering 549 employees, was designed to hone the skills needed to effectively conduct training programs and presentations, improving the role of multipliers through an integrated vision of related activities that include planning and execution. The sessions were held at the headquarters of the general management departments in Curitiba, Ponta Grossa, Londrina, Maringá and Cascavel.

Also in 2024, the Future Life Program was held for six batches, covering more than 400 employees at the headquarters of the general management departments. The training program was recorded and webcast on Sanepar’s Distance Learning platform. The goal was to educate employees about the Voluntary Redundancy Plan, enabling them to understand the termination process and

helping them to plan a new stage in their lives. The program recommended actions to develop autonomous and conscious attitudes, encompassing economic, social and family aspects.

In addition to in-person training, the Corporate Distance Learning Program, available on the Distance Learning platform, is constantly improved through the use of entertaining formats such as podcasts, quizzes and games. Employees are also encouraged to seek fresh knowledge on their own. The courses are considered during performance evaluation as part of the Position, Career and Compensation Program (PCCR).

Leadership training is also key to promoting a more collaborative and innovative organizational culture. For leadership roles, in addition to the corporate matrices, the Company offers the Leadership Development Program, consisting of training matrices distributed throughout the year. The Education Incentive Program offers partial subsidies for graduate, master’s and PhD programs based on the established rules and requirements.

The courses are considered during performance evaluation as part of the Position, Career and Compensation Program (PCCR).

Employee performance evaluation

Sanepar evaluates the performance of its employees annually, except for new hires with less than 12 months of service, employees who worked for less than 120 days in the evaluation cycle, those on deputation to other institutions for more than two months, those whose contract was terminated during the evaluation period, and members of the Executive Board, who are evaluated by an independent company hired by Sanepar.

98.7%
of the employees



were evaluated
IN 2024

Employees who underwent performance evaluation, by employee category in 2024 | GRI 404-3

	2023		2024	
	Total	Percentage (%)	Total	Percentage (%)
Executive Board - non-employees	0	0.0	0	0.0
Executive Board - employees	3	100.0	3	100.0
Managers	318	100.0	309	100.0
Professional	674	100.0	666	99.7
Technical	845	100.0	824	99.0
Operations	2,286	100.0	4,168	98.6
Total	6,126	100.0	5,970	91.4

Note: in 2023, the number of people evaluated is higher than the number of employees, given that it considers the 2022 base and includes terminated employees. Evaluation of apprentices is conducted by the company hired to coordinate the professional apprentice program.

Employees who underwent performance evaluation, by gender in 2024 | GRI 404-3

	2023		2024	
	Total	Percentage (%)	Total	Percentage (%)
Men	4,823	78.7	3,745	99.4
Women	1,303	21.3	1,118	99.9
Other	0	0.0	332	99.1
Not declared	0	0.0	775	93.7
Total	6,126	100.0	5,970	98.7

Note: in 2023, the number of people evaluated is higher than the number of employees, given that it considers the 2022 base and includes terminated employees.

Occupational health and safety

GRI 3-3 - Material topic: Management of own employees, 2-25, 403-1, 403-2, 403-3, 403-6, 403-7, 403-9

The Company offers employees broad and easy access to health care through an agreement with the Sanepar Foundation, which offers an accredited network of professionals in diverse specialties.

Sanepar maintains occupational health services to control potential risks in the workplace. Currently, it identifies and mitigates risks through the Risk Management Program (PGR) and supports the Occupational Health and Medical Control Program (PCMSO), which is evaluated annually by the occupational health team. These programs help in the prevention, early detection, monitoring and control of damage to employees' health, while promoting health and well-being by identifying and addressing potential risks and conducting tests for early detection of problems.

In 2024, new digital tools were implemented to facilitate employee access to occupational health information, always respecting the General Data Protection Law (LGPD) and the regulations of competent bodies, such as the Federal

Council of Medicine (CFM) and the Federal Council of Nursing (Cofen). Sanepar also reinforced compliance with the health and safety requirements for third-party workers through the Occupational Health and Safety Management Program for Third Parties (PGSTC).

The Company offers employees broad and easy access to health care through an agreement with the Sanepar Foundation, which offers an accredited network of professionals in diverse specialties.

In July, Sanepar launched the Mental Health and Combating Drug Addiction Program jointly with the Sanepar Foundation. The program offers employees access to an online support platform, with psychotherapy sessions fully subsidized by the Company. Employees also

receive all the necessary support to maintain their emotional and psychological well-being.

In September, Sanepar conducted the first anonymous online mental health census. Mapping the well-being of its employees is part of the implementation of the Healthy Mind Program, which is made up of three pillars: diagnostics, education (encompassing campaigns and awareness actions to develop psychologically safe environments) and psychology (providing ongoing and long-term therapeutic support).

Sanepar has also established procedures for work-related accidents, within legal parameters. The frequency of occupational health and safety training follows the timeframe established in Regulatory Norms (NR).

In 2024, 134 work-related accidents were registered.

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Social responsibility

In May, Sanepar received the results of an assessment of the impact of its social responsibility programs and projects. Based on interviews with external stakeholders (society, customers and the Concession Authority), the qualitative and quantitative diagnostics of the Water and Sewage macro-processes was submitted to the Concession Authority. The direct and indirect negative impacts of operational activities were assessed, especially the impacts on communities surrounding the treatment stations (WTS, STS and SPS) and sanitation projects.

In the second stage, the consulting firm conducted afresh qualitative and quantitative evaluation of the Company’s social responsibility process, this time involving internal stakeholders (Sanepar

departments), to assess the perceived reach and effectiveness of the Social Programs and Projects implemented by Sanepar. This enabled Sanepar to analyze the extent to which its actions meet society’s priority needs and how they relate to the SDGs.

The consulting firm also mapped out the social relevance and effectiveness of the programs and projects and proposed improvements to the social responsibility process, identifying strengths, weaknesses, threats and opportunities, besides suggesting indicators to evaluate this process. The social impact assessment covered 22 municipalities, representing 6.35% of the cities where the Company has operating units.

In May, Sanepar received the results of an assessment of the social impact of its social responsibility programs, made by an external consulting firm.



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Results

Of the 1,542 people interviewed, the survey results showed that 82% are satisfied with the water supply service provided by the Company and 68% are satisfied with the sewage collection and treatment service. The recurring issues highlighted by the community were tariffs, pressurization, water quality, water and sewage leaks, and odor from manholes.

The survey's conclusions include the convergence of interests and needs among communities and the need to set up a dedicated

monitoring and evaluation unit to further improve the positive results already achieved, besides creating a robust plan for evaluation and dissemination of results.

In the social responsibility domain, Sanepar received the Corporate Friend of the Cascavel Cancer Hospital trophy in 2024. It was also honored by the Western Paraná Union for Studies and Fight Against Cancer for the funds donated to it via tax waiver.

In compliance with ESG good practices and in response to the calamity caused by floods in Rio Grande do Sul, the Company sent bottled water and a water truck to the affected communities, as well as technicians and engineers specialized in electromechanics to help operate the affected treatment stations. In partnership with employees, it organized a campaign for donations of clothes and cleaning products to support the victims.



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Assistance to Traditional Communities

Sanepar is moving towards ensuring universal water access to the traditional peoples in Paraná, providing access to drinking water and respecting the guidelines established in the New Legal Framework on and sanitation.

Services to traditional communities in Paraná entail the provision of resources for water supply infrastructure works, prioritizing access to drinking water for indigenous peoples and *quilombo-la* communities. There are 76 indigenous villages across the state, with an estimated population of around 17,000 inhabitants in 41 municipalities and 38 *quilombola* communities, with a population of around 7,000 in the rural areas of 31 municipalities. The initiatives involve the installation of supply systems or improvements to the sanitation infrastructure, as well as the need for social and environmental support for water use. Hence, the Executive Board and the Board of Directors approved the use of rural sanitation funds for actions targeted at traditional peoples, estimated at BRL 6.7 million for the 2025-2029 period.



In 2024, in partnership with external agencies and municipalities, the Company signed four new Cooperation Agreements, with assistance from the Paraná Public Prosecutor's Office, to provide drinking water supply and sewage treatment services to the indigenous peoples. The funds amount to BRL 3.4 million and include adaptation of the system in the Rio das Cobras and Nova Laranjeiras indigenous villages, connecting the villages to the Company's system in Vitorino, sanitary sewage services in the Alto Pinhal Village in Clevelândia, and water supply network projects in Ocoy Village in São Miguel do Iguaçu.

The connection works for the Guaviraty Poty Village in Pontal do Paraná were completed pursuant to a Cooperation Agreement signed in 2023.

Sanepar also communicates with communities affected by its operations, especially those living close to water and sewage treatment stations. This dialogue enables the implementation of measures that mitigate risks for employees and the public.

For the 2025-2029 cycle, 23 indigenous villages across 14 municipalities where the Company operates are expected to receive water supply.

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Relations with communities

GRI 413-1, 413-2

To fulfill its strategic goal of promoting social responsibility and providing health and sustainability for society, Sanepar operates on four pillars:

■ **Social and environmental intervention in sanitation projects** – managing the Company’s impact on community with initiatives that encourage society to participate in discussions about Sanepar’s projects;

■ **Strategic guidelines for social and environmental action** – joint action to formulate guidelines, such as the sustainable development goals in water and sanitation processes;

■ **Social responsibility towards related parties** – involves working with internal partners and other government institutions to strengthen initiatives aimed at preserving the environment, volunteering, conserving water resources and guaranteeing water supply for vulnerable populations;

■ **Management of historical and cultural heritage** – the projects contribute to encouraging and ensuring an educational process, focused on the individual and their interaction with society, as well as the recollection, preservation and dissemination of the history of sanitation.

The Company announces its projects and actions to external stakeholders through its relationship channels, media outlets (radio, TV, newspapers and portals) and through interaction with the competent bodies, thus keeping the community aware of its impacts and responsibilities.



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Operations with significant negative impacts – actual and potential – on local communities.

To identify environmental aspects and impacts, the Company's processes are taken in a comprehensive manner, including operational, support and administrative processes. These processes are organized into four main macro-processes: Water, Sewage, Solid Waste and Operational/ Administrative Support. Each macro-process is analyzed according to the physical locations where the environmental aspects occur to obtain comprehensive picture of the potential impacts in each location.

In the process of verifying its environmental performance through diagnostics, the Company surveys the population density around the treatment stations and formal complaints from neighboring population regarding bad odors and whether the STS has additional odor control systems. Of the 263 STSs evaluated, 21 had formal records of complaints, 19 had verbal complaints with no formal record and 223 had no record of complaints. In systemic cases, control measures are implemented, such as biofilters, reactor enclosures and the use of chemicals to oxidize sulfide.

The methodology for surveying aspects and for assessing and classifying environmental impacts, called the Environmental Impact Assessment and Classification,

and Aspect Identification Worksheet (PAI), is applicable to corporate programs. In this process, environmental aspects are classified as significant or insignificant, and the assessment is made by a multidisciplinary team using the following criteria:

- **Applicable environmental legislation:** verifies compliance with legal standards and requirements;
- **Potential environmental damage:** considers operational controls already in place to mitigate or eliminate impacts;
- **History of incidents:** considers previous incidents and the frequency of adverse environmental events.

In the current assessment, the environmental aspects that cause significant impacts are Class I Solid Waste – hazardous, chlorine gas leakage, alteration in water quantity or quality, sludge and washing water, water losses, leakage, backflow and overflow of raw sewage, odor, sewage sludge, treated effluents.

The Company conducts an environmental assessment that includes population density and complaints about odors at the stations. Out of 263 stations, 21 had received formal complaints.

Programs and projects

GRI 413-1

Sanepar Rural Program

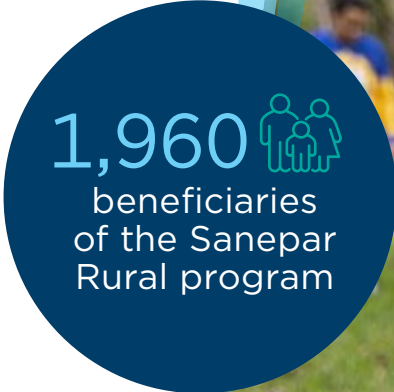
GRI 3-3 - Material topic: Universal access to water and sewage

In partnership with municipalities, Sanepar carries out works to construct and expand water supply systems in rural areas as part of Sanepar Rural Program. The system is then transferred free of charge to them, which take over the operation, maintenance and monitoring of water quality, ensuring the health of the population.

In 2024, Sanepar signed 31 partnership agreements with municipalities, involving investments of BRL 9 million, benefiting around 1,960 families (approximately 7,840 people) which received access to drinking water. For the 2025-2029 cycle, investments of BRL 67 million are planned.

The Sanepar Rural Program was recently honored by the UN Global Compact with the “Good Practices Award” in the Water Security category at COP28. The award citation highlights the program’s actions in rural communities, isolated districts and *quilombola* areas and indigenous villages.

As part of the Program, the Company also holds social and environmental education actions, encouraging the conscious use of water and the preservation of water resources.



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Operação verão

Verão Maior Paraná Operation

During the summer, Sanepar reinforces its services to the coastal region to ensure water supply to the local community and tourists, besides promoting social and environmental actions. Every day between December 27, 2023, and February 4, 2024, the Company cleaned 48 linear kilometers of waterfront in Guaratuba, Matinhos, Pontal do Paraná, Guaraqueçaba and Morretes. This initiative created more than 150 temporary jobs for garbage collectors, equipment operators, supervisors, administrative staff, supervisors and managers.

Of the 344 tons of waste removed during the *Verão Maior Paraná* operation, 87 tons were sent for recycling.

The beach cleanup action removed more than 344 tons of waste, of which 87 tons were recycled and biodegradable bags were distributed to tourists. The project also entails the installation of 400 m² of walkways to facilitate access for people with reduced mobility and six amphibious chairs, which enable wheelchair users to access the sea on the beaches of Guaratuba, Caiobá, Matinhos, Praia de Leste, Ipanema and Shangri-lá.

Equilibrium Point Project

The Project aims to facilitate the Company's communications with the community regarding complaints about bad odors from the sewage treatment process. The project seeks to improve the Company's response to this challenge, for which Sanepar has set up a multidisciplinary working group to review the flow of responses to complaints.

A training plan was proposed to address complaints registered on the Company's toll-free number and other relationship channels. Consequently, procedures were standardized, such as mechanisms for mediating conflicts involving STS and SPS, staff received training to ensure the proper handling of complaints, and improvements were planned for the new telephone service system and contact centers.

Sanepar Station Project

Aimed at promoting social and environmental education, the project includes recreational activities, games, videos and lectures for elementary school students and children assisted by philanthropic institutions. The activities address strategic topics such as protection of water sources, correct use of the sewage collection network, rational use of water and conscious consumption. The mascot Sane, the water heroine, always participates in the visits to students.



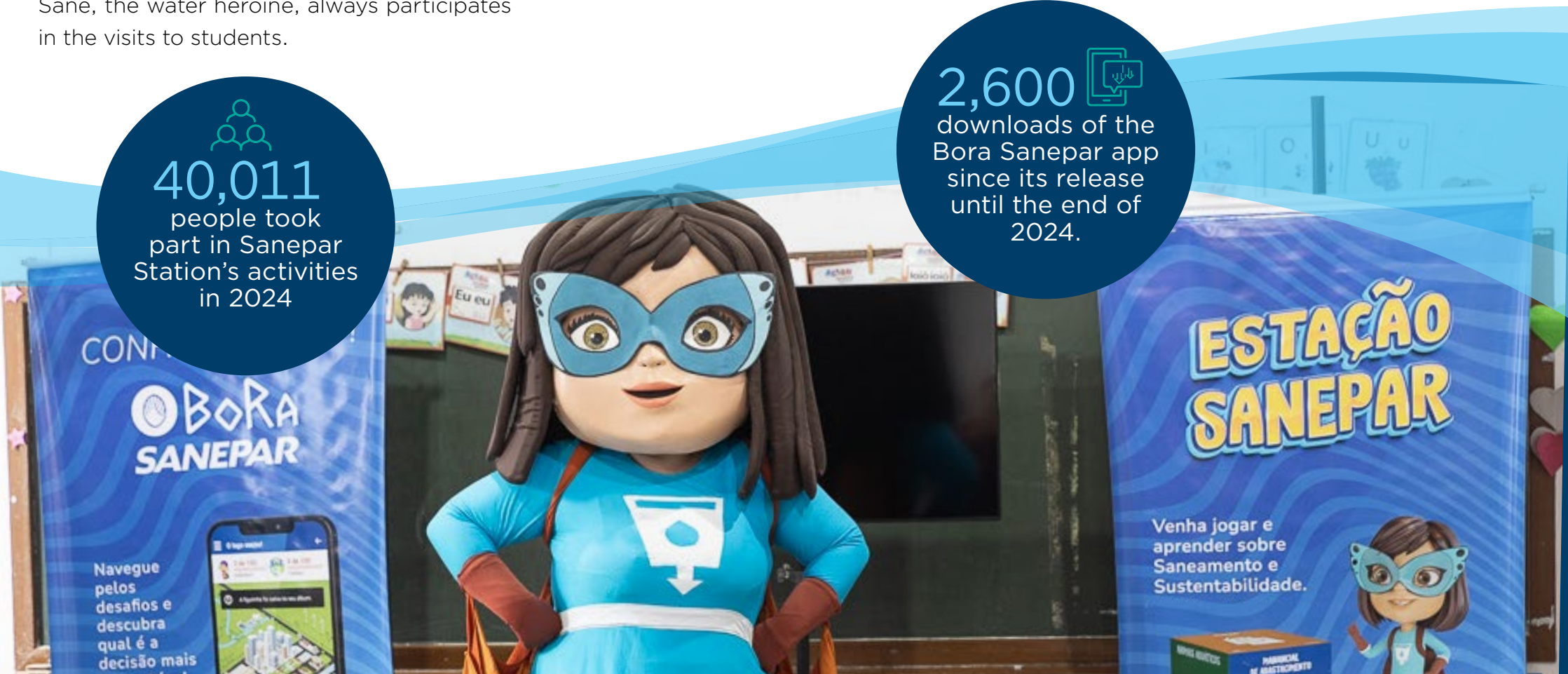
Bora Sanepar App

Bora Sanepar is a virtual game with educational challenges that stimulate learning. The app addresses environmental themes, such as conscious consumption, water footprint, and basic information about river basins and their multiple uses.

The app has an accessible interface, with adequate color contrast for people with low vision

and color blindness and is adapted for use with a screen reader, in addition to other accessibility features. There is audio description of the images and the content is translated into the Brazilian Sign Language.

Since its release on Google Play Store, more than 2,600 downloads had been registered by the end of 2024.



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River to River Cycle 3D Animation Video


The video stars Sane, who shows curious children how the processes of water abstraction, treatment and distribution, as well as sewage treatment work at Sanepar. With attractive content, the video was conceived for children in kindergarten and elementary school, and serves as support material for social and environmental classes.

Education for preservation of Water and Sanitation memory

The Water and Sanitation Museum, located in the erstwhile Tarumá WTS, the first in Paraná, is hosting a long-term interactive exhibition called Planeta Água (Planet Water). Once the restoration works of the São Francisco Reservoir ended in 2024, the exhibition project for the space, which narrates the history of Paraná's first water supply system, was completed. Inaugurated in 1908, the reservoir is a state heritage site

and is part of Curitiba's water supply system, and is still in operation.

The exhibition was visited by more than 40,000 people, who also visited the Mananciais da Serra Environmental Education Center (Ceam), the Carvalho Reservoir, the Iguaçu River Memorial, the Santa Quitéria STS and the Miringuava WTS.

+40,000 
people visited
the exhibition
in 2024

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Connect to the Network Program

Since 2006, Sanepar has been running the Connect to the Network (*Se Ligue na Rede*) Program, an innovative form of investment based on sustaining financial feasibility through a social and environmental approach. Sanepar developed the methodology that includes sustainability pillars, SDGs and the ESG Agenda, and which is considered a benchmark in working with local communities.

One of Program’s key goals is to drive income generation in these communities by offering refresher courses and training workshops to plumbers, and by raising awareness about the conservation of natural resources and environmental recovery.

In 2024, the Company had 69 active contracts for providing social and environmental services, holding approximately 113 meetings with surrounding communities and management groups, focusing on social control, with the participation of 3,405 people. The Company also made 164,647

home visits to conduct an environmental survey, raise awareness, carry out inspections, provide guidance

164.647

HOME VISITS



and information on the importance of correct connection to the sewage system and the responsible use of water.

Water and Honey Garden

Water and Honey Garden (*Jardim de Água e Mel*) is a social and environmental service dedicated to the cultivation and dissemination of information on Non-conventional Food Plants (UFP), and encouraging the planting of diverse types seeds. It serves as a reference for the creation, expansion and support of school, community and urban gardens. It also seeks to strengthen composting practices in order to build environmental conservation values and actions.

The service seeks to progressively increase the population of native stingless bees, a species that is endangered by the advance of human encroachment, so that they can return to their habitats to play their invaluable role in the ecosystem, which is of tremendous value to the environment. Widely welcomed by partner organizations, 34 Water and Honey Gardens were delivered to communities in 14 municipalities during the period.



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 **278**
women plumbers
trained over
13 maintenance
courses.

Ecological Soap Workshop

The workshop offers a space for development, which encourages participants to achieve autonomy and qualification in pre-existing functions. It proposes an activity aimed at minimizing the impact of waste oil discarded into the sewage collection system, as well as improving the income of socially vulnerable families in communities where the Company operates. In 2024, 33 workshops were held, with a total of 699 participants.

Sustainability: from School to River

A workshop designed to mobilize teachers and students, preferably from vocational courses in environment, renewable resources and similar fields, to monitor the rivers that make up the watersheds where the schools are located. This social and environmental service also provides training to multipliers who will disseminate the concepts of belonging and caring for these rivers, which can then be applied in everyday life.

The Workshop consists of a series of practical and theoretical meetings to discuss diverse topics, including the historical occupation by humans of watersheds, sustainability issues, sanitary sewage and its consequences, and waste as well as the principles of conservation of natural resources. Pedagogical practices that lead to reflection and changes in habits are also taught.

Plumbing maintenance course for women

This version of the Plumbing Course is focused on preparing women to perform minor internal repairs, clean water tanks and connect the property to the sewage collection network, when the connection is authorized, in accordance with the technical standards required by Sanepar and in line with SDG 5 (Gender Equality). In 2024, Sanepar trained 278 women plumbers over 13 maintenance courses, which raise awareness on good practices in the conservation of water resources, water and sewage operational systems, environmental quality and the health of the population.

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Miringuava Social and Environmental Project

In 2024, Sanepar completed the Socio-Territorial Development Plan (PDST) for the Miringuava Basin, setting short-, medium- and long-term goals and initiatives. The project encourages the creation of innovative production processes that keep the forest standing while at the same time generating sources of income.

The PDST was implemented based on the Sustainable Regional Vocations Program (VRS) methodology. It is coordinated by Invest Paraná, a government agency, and conceived by Sanepar with collaboration from institutional, public and private

partners. The plan was a requirement of the funding entity, whose aim is to ensure the continuity of social and environmental initiatives in the basin targeted at economic development and territorial integration. It is therefore a process of social inclusion in accordance with the Company's Social Responsibility policy.

The project meets the licensing requirements for the construction of the reservoir and has a positive impact on the quality of life of farmers and the rural population affected by the infrastructure.

The PDST is a process of social inclusion in accordance with the Company's Social Responsibility policy.



Feira VRS Miringuava



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GOVERNANCE, COMPLIANCE ECONOMIC PERFORMANCE

Integrity Program

GRI 3-3 - Material topic: Corporate governance and transparency | GRI 2-23, 2-24, 2-25, 205-2

Launched in 2019, Sanepar's Integrity Program comprises a set of internal integrity and audit mechanisms, along with procedures designed to encourage the reporting of irregularities. The Program actively promotes the Code of Conduct and Integrity, as well as related policies and guidelines, with the focus on identifying and addressing misconduct, fraud, irregularities and illegal activities.

In 2023, the Program underwent its first review, reinforcing the adoption

of best market practices and the establishment of new goals.

The commitments, rules, and policies of the Integrity Program must be deliberated and approved by Sanepar's highest governance body — the Board of Directors — and by its Executive Board. These elements are integral to corporate governance, ensuring the Company fulfills its role effectively. Given that Sanepar's water and sanitation services are directly related to legal compliance and

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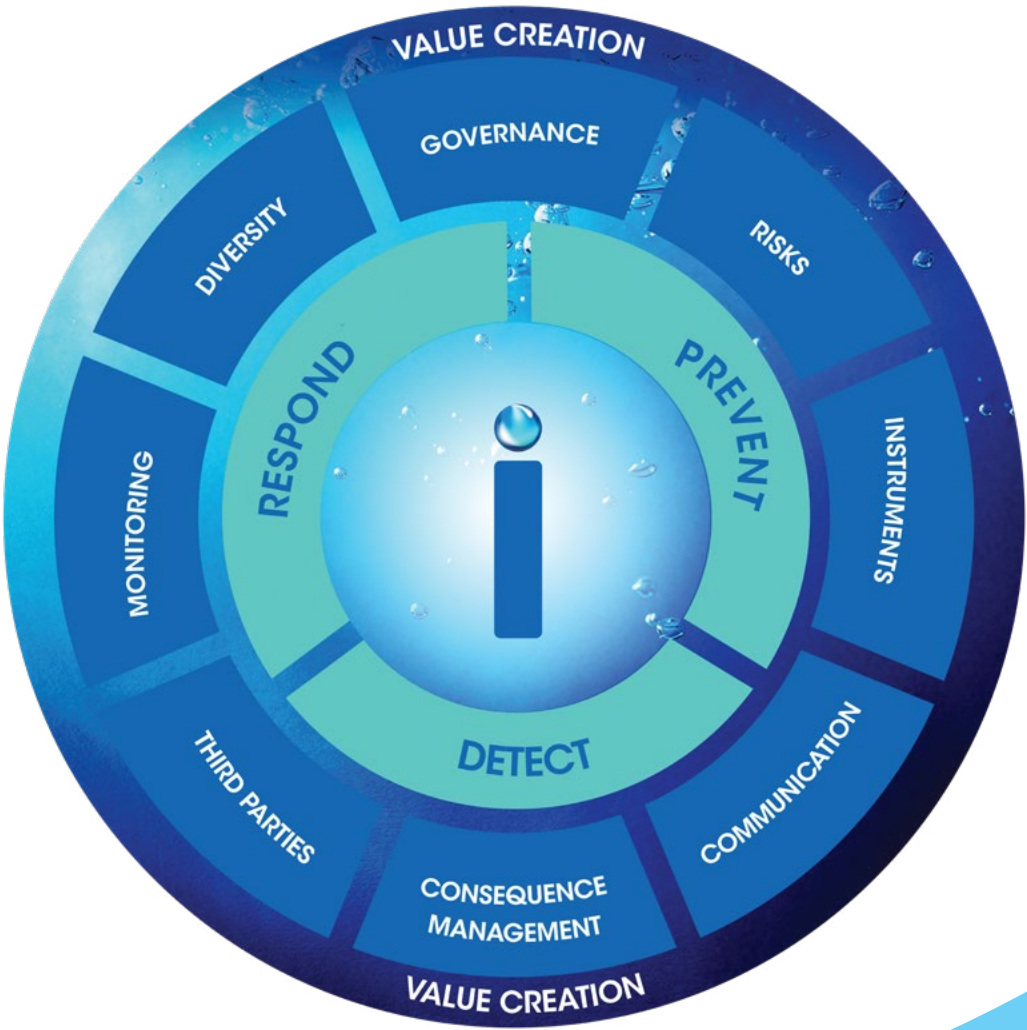
GRI and SASB
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environment preservation, integrity remains a fundamental principle.

The Program applies to all governance agents, employees, interns, apprentices, and service providers working at Sanepar or on its behalf. It also serves as a reference for contractors engaged by the Company. Everyone interacting with or are representing Sanepar must follow the rules set forth in the integrity instruments and applicable legislation.

Top Management's commitment to integrity is the foundation for fostering an organizational culture that values ethical conduct, thereby reducing the risk of fraud and corruption. This commitment is reinforced through the allocation of financial resources, ensuring an adequate budget and trained personnel for program implementation. The effectiveness of integrity initiatives is a permanent item on the agenda of Board of Directors' meetings and discussions among company leaders.

The Integrity Program is structured around eight pillars:



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Integrity Program for Third Parties

The Company also has an Integrity Program for Third Parties, focused on processes and relationships with third parties, thus fostering an environment that effectively identifies and prevents harmful practices or acts of corruption, and is aligned with its integrity instruments.

This program document lists the guidelines to be followed by third parties, through four pillars — Environment of integrity, Due diligence, Integrity commitments, and Monitoring.

The pillars involve the use of tools and specialized services for due diligence and background checks, which are essential for assessing and mitigating the Company's financial, environmental, image and reputational risks.

The pillars involve the use of tools and specialized services for due diligence and background checks, which are essential for assessing and mitigating the Company's financial, environmental, image and reputational risks, identifying points for improvement in hiring processes, agreements, partnerships and other types of transactions, financial or otherwise, with Sanepar, and for enhancing the effectiveness of consequence management by reducing the number of possible investigations for misconduct and contractual frauds, bringing better results for the Company.

Effectiveness of integrity management

Sanepar monitors the effective implementation of its Integrity Program by identifying flaws that may require corrections and improvements. Changes in scenario with Sanepar can lead to new risks for the Company. Therefore, monitoring the program enables it to promptly respond to new risks that may arise.

The progress of actions on this topic is reported to governance bodies every six months. In 2024, the Company did not undergo any special operations related to corruption risks.



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Tietê Reservoir

Integrity instruments

GRI 3-3 - Material topic: Corporate governance and transparency | GRI 2-23, 2-25

The Code of Conduct, corporate policies and internal rules are some of the integrity instruments prepared by the Company in line with law and corporate practices, to guide compliance with the precepts of honesty, ethics, morality, transparency, efficiency, professionalism, diversity and respect for all stakeholders, in order to experience and disseminate a culture of integrity.

The Compliance Center's Internal Regulations govern the functioning and work methodology for external investigations.

The Compliance Center's Internal Regulations govern the functioning and work methodology for external investigations.

In November, Sanepar approved the third review of the Disciplinary Rules and the implementation of the Compliance Center's Internal Regulations, which govern the functioning and work methodology. The Compliance Center prioritizes investigations into events classified as serious and/or very serious and publishes integrity instruments. It also

lays down and disseminates the principles of professional ethical conduct and compliance with the policies, rules and regulations applicable to the Company.

The policies are cascaded into internal rules, which are applicable to the entire Company and align the guidelines with practice, thus ensuring that corporate governance enhances operational efficiency.

For situations in breach of Sanepar's Integrity Program and its integrity instruments, the Company has Disciplinary Rules, which outline the procedures to be followed according to the seriousness of the situations and the level of hierarchy responsible for taking the disciplinary measures. The Rules are a fundamental integrity instrument for what in governance terms is called Consequence Management.

The Rules establish the decision-making procedures, including disciplinary measures for breaches of the Code of Conduct and Integrity and non-compliance with laws, rules, policies and other internal procedures.

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Communication

GRI 2-23, 2-24

To strengthen the culture of integrity in the corporate environment and among stakeholders, the Company held eight meetings to disseminate the Integrity Program and address the Environmental, Social, Governance, Risks, Compliance, Information Security and Privacy, and Transparency topics. Held in hybrid format and with assistance from the ESG Committee, the events covered all the regions of Paraná and were attended by more than 3,000 employees.

In August, Sanepar organized the Integrity Week with the slogan “Up to date with the future.” This year’s theme was chosen because of the evolution of the people culture throughout the Company, the imminent Voluntary Redundancy Program and Sanepar’s public service exam. The event was attended by governance agents and approximately 4,500 employees from diverse departments.

Every month, the Company circulates Compliance Alerts in addition to the monthly newsletter “Risks under Control” to disseminate the Company’s risk management practices.

Conflict of interests

GRI 2-15

Sanepar has a Related Parties and Conflict of Interest Policy, which sets out the guidelines and procedures that the Company, its subsidiaries and affiliates, employees, members of management and shareholders must comply with in transactions with stakeholders and in case of potential conflicts, pursuant to applicable laws.

It also has a Code of Conduct and Integrity and a Code of Conduct and Integrity for Third Parties, which are essential for identifying situations that could lead to conflicts of interest and compromise the Company’s decision-making.

The Company also streamlined its procedures for identifying conflicts of interest, carrying out due diligence in its contracting processes. Both companies and individuals are subject to this check, which uses public data and diverse sources to confirm the declarations and identify conflicts of interest, illegalities and risks in their relationship with the Company.

Pursuant to Article 247 of Law 6,404/1976, and CVM Resolution 642/2010, Sanepar meets the requirement to disclose transactions with related parties.

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Whistleblowing Channel

GRI 2-15, 2-16, 2-25, 2-26

The Whistleblowing Channel, which is available on a 24/7 basis, is an independent channel that guarantees the confidentiality of whistleblowers and those participating in investigations into the reported violation, as well as the content of the complaints.

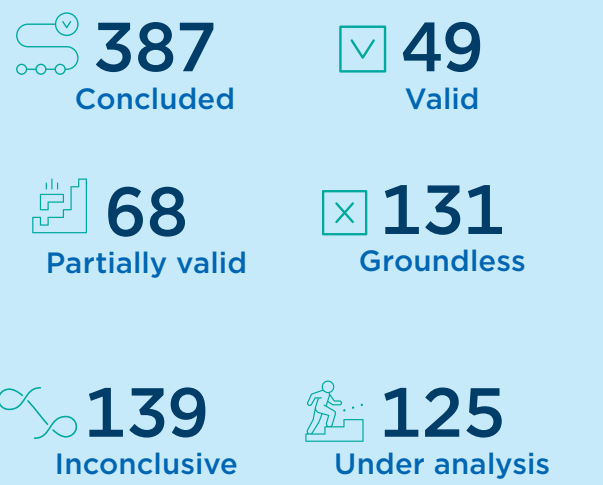
The Channel can be used to report actions and conduct that violate Sanepar’s Code of Conduct and Integrity, current laws and regulations, such as threats or physical aggression, moral/sexual harassment, misconduct, acts of corruption/bribery, discrimination/prejudice, favoritism/conflict of interest, fraud, irregularities in contracts and tenders, breach of confidentiality/ misuse of information, theft, robbery or misappropriation of materials and/or equipment, drug/alcohol use, misuse

of Company assets, violation of law/damage to the environment, and violation of laws, internal rules, policies and procedures.

The Conduct Committee fosters professional ethics and ensures compliance with the Company’s policies, analyzing deviations and violations of the Code of Conduct and Integrity, besides suggesting preventive and corrective actions and disciplinary measures, when necessary.

Sanepar must formally notify the Controller General of the State of Paraná (CGE/PR) of any complaints, reports or incidents that suggest acts harmful to public administration, in accordance with Article 5 of the Anti-Corruption Law.

The Company repudiates all and any discrimination or reprisals against whistleblowers who, in good faith, report actual or suspected wrongdoings, even in case of groundless reports. In 2024, we received 513 reports, broken down as follows:



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Suppliers

GRI 3-3 - Material topic: Supply chain management | GRI 2-6, 2-25, 414-1

There were no significant changes in the supply chain structure, in the profile of the participants in procurement processes or in their relationship with the Company. The main supplier categories include engineering works and services, operations and maintenance services, energy, materials for operations, products for treatment, infrastructure services, commercial services, IT services, and administrative and infrastructure materials.

Sanepar's business relations with suppliers include long-, medium- and short-term contracts, depending on the characteristics of the services and materials acquired, based on projects and procurement schedules.

In 2024, the Company had 505 suppliers registered. It signed contracts with local and national companies and paid BRL 3.75 billion to suppliers.

Procurement strategy and internal rules

Sanepar's procurement processes include bidding, public tenders and direct contracts, based on the Internal Regulations on Bidding, Contracts and Agreements (RILC) and the State-Owned Enterprises Law (Law 13,303/2016). The RILC establishes the procedures to be followed in order to comply with the procurement strategy and internal rules. Acquisitions are made through contractual relationships, largely lasting 12 to 24 months, . Direct acquisition of products and services is

done on an exceptional basis and also complies with the RILC.

The instructions, conditions and requirements for participating in bidding processes are disclosed beforehand in the SLI Bidding System Portal (SLI), which also directs bidders to the necessary information. Sanepar maintains a register of suppliers to obtain the Registration Certificate (CRC), which enables companies to participate in contracting processes.



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Rules of Conduct

The performance of suppliers and business partners has a major influence on the Company’s supply chain, with important repercussions on its operations and results. Hence, Sanepar has been formulating plans and practices to structure and strengthen supplier management, such as identification of supply chain risks and impacts, and alignment with best market and sustainability practices.

Sanepar’s suppliers are bound by the rules of conduct outlined in the Code of Conduct for Third Parties, and their practical application is one of the conditions for having business relations with the Company.

In this scenario, the Integrity Program for Third Parties ([read more on Due Diligence and Background Check on page 105](#)), is one of the most effective means of reducing risks in the supply chain, such as corruption, disasters and violations of environmental legislation, child or forced labor, human rights violations, and poor quality of products and services. Suppliers sign a self-declaration based on social and environmental responsibility and compliance criteria. Sanepar requires the same level of commitment from its suppliers

on these topics, which also involve respect for diversity and non-discrimination.

Through the departments that manage the contracts, the Company monitors and evaluates the performance of product or service suppliers in a decentralized manner, relying on the measurement, inspection and criteria defined in Sanepar’s Normative System, bid notices and contractual terms of reference. The evaluation of service providers of the Maintenance Management System (SGM) and the Sewage Maintenance System (SME) follows specific internal regulations and includes daily checking of compliance parameters and generation of monthly indexes.

If suppliers fail to meet contractual clauses or the Company’s Code of Conduct and Integrity for Third Parties, Sanepar initiates administrative proceedings for contractual termination or suspension, as well as penalties. The Company’s channels for complaints are the Toll-Free Number (0800), the Contact Us channel, its website, the Ombudsman Office and call centers.



Sede da Sanepar em Curitiba.

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Shareholders Relations– transparency in capital markets

Sanepar operates in the capital markets in a transparent manner, ensuring its shareholders, investors, analysts and other stakeholders complete and timely access to financial information as well as material facts or events, including through public meetings with analysts and other capital market agents.

Every year, the Investor Relations department holds public meetings with analysts and other capital market agents to bring them closer to the Company’s management and to disclose information on important topics.

All the data and communication tools are available on the Investor Relations website. In 2024, the Company made improvements that were suggested in a perception study conducted among investors and market analysts, which included redesigning the IR website to make it more objective and transparent for stakeholders.

Investment in infrastructure

GRI 203-1, 203-2 | SASB IF-WU-240a.4

Sanepar’s investments in infrastructure are made in accordance with its Investment Policy, which guides the Multi-Year Investment Plan (PPI), which, in turn, is prepared for five-year cycles and reviewed annually based on an analysis of diverse scenarios.

The allocation of funds is carefully planned after an operational and environmental study in order to meet the universal access targets outlined in Brazil’s New Legal Framework for Water and Sanitation and in alignment with the Company’s investment policy.

The primary goals of the investment plan are ensuring a reliable quality water supply, honoring commitments made in concession and program contracts - especially regarding universal access to sewage services, meeting the demands arising from operational diagnostics related to the maintenance and expansion of water supply and sewage systems, forming partnerships with the Concession Authority, ensuring

environmental compliance, managing urban solid waste, and enhancing administrative infrastructure, among others.

Investments in administrative infrastructure focus on improving the workplace environment, acquiring the administrative and transport equipment, deploying IT solutions and modernizing the accessibility of Sanepar’s customer relationship centers, thus ensuring effective service delivery in the regions where the Company operates.

As mandated by the regulatory agency (Agepar), the Company’s capital expenditure (Capex) is considered in the tariff composition. From a regulatory standpoint, investments must be remunerated through tariffs to ensure the Company’s financial sustainability. To this end, and to keep the tariffs affordable, the investments approved in the Multi-Year Investment Plan (5 years) require meeting the principles of eligibility, usefulness and prudence throughout the useful life of the assets.

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To monitor the execution of projects and works established in the Multi-Year Investment Plan, Sanepar uses the “PPI Effectiveness Index,” which measures the number of contracts initiated and completed, as well as payments made during the year. PPI execution is monitored on a quarterly basis by the Investment Committee, with progress reported to the Executive Board and the Board of Directors.

In 2024, the Company initiated 517 contracts and completed 578, while 408 are in progress. With regard to the total amount paid, the Company achieved 92.54% of the target set for 2024 in the PPI Effectiveness Index, a result very close to the target, demonstrating the Company’s commitment to its investment plan.

Sustainable bonds

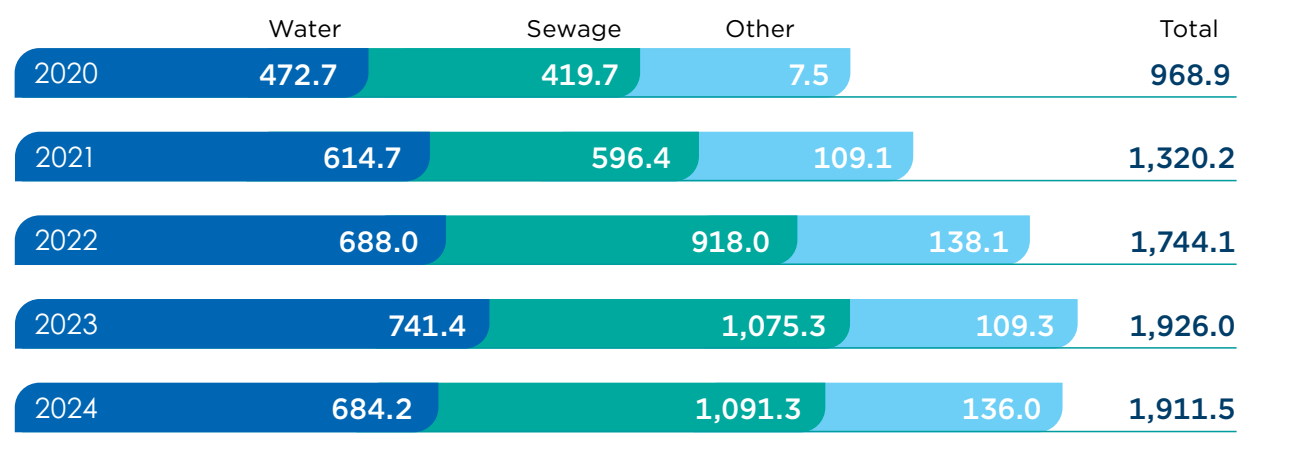
In January 2022, Sanepar carried out its 12th issue of debentures, raising BRL 600 million in sustainable debentures, certified by SITAWI - Finanças do Bem. The issue followed the criteria set by the Sustainable Bond Guidelines (SBG), Green Bond Principles (GBP) and Social Bond Principles (SBP). After 24 months, ERM NINT endorsed compliance with the principles, assuring the environmental credentials of the bonds. In April 2023, Sanepar raised BRL 400 million through the 13th issue of debentures, which were labeled as sustainable and blue as per an assessment made by ERM NINT - Natural Intelligence, which confirmed their alignment with the Guidelines for Blue Finance established by IFC. The proceeds were allocated to water conservation and sustainable development

projects. In January 2024, the company carried its 14th issue of debentures, raising another BRL 600 million in sustainable debentures, again certified by ERM NINT. Sanepar stood out in Brazil by issuing sustainable and blue bonds for water supply and basic sanitation projects. In March 2024, ERM NINT labeled as Sustainable and Blue, 28 projects covering water abstraction, treatment and distribution, as well as sewage collection and treatment in 26 municipalities across Paraná. These projects, which received total financing of BRL 790.3 million, including assistance from the Caixa Econômica Federal as part of the Sanitation for All Program, are aimed at promoting sustainable development and environmental preservation.

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Investments

BRL MM



Made in 2024

General Management

	Water	Sewage	Urban Solid Waste	Other	Total
Metropolitan Region and Coast	227.4	365	-	18.1	610.5
Southeast Region	100.8	107.7	-	3.5	212
Southwest Region	109	265.9	-	10.3	358.8
Northeast Region	111.4	170.8	1.6	7.3	291.1
Northwest Region	135	181.9	4.1	2.8	323.8
Strategic Dimension	-	-	-	88.3	88.3
Total	684.2	1,091.3	5.7	130.3	1,911.5

Note: Administrative values are accounted for in the structure

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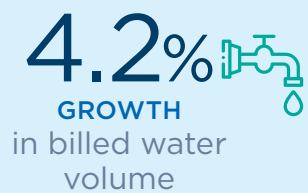
Financial performance

Net Revenue

In 2024, net operating revenue reached BRL 6.8 billion, an increase of 8.8% from the previous year, mainly driven by the following factors: tariff adjustment of 2.9577% on May 17, 2024, growth in billed water and sewage volumes, and an increase in the number of connections.

During the period, the Company expanded its services, registering 34.6 thousand new water connections and 67.8 thousand new sewage connections, which contributed to the 4.2% increase in billed water volume and 5.6% increase in billed sewage volume.

Operating income



Operating Revenue

BRL million

Gross Operating Revenue	2023	2024	Var. %
Water revenue	4,171.9	4,368.7	4.7
Sewage revenue	2,410.9	2,772.3	15.0
Service revenue	115.8	139.6	20.6
Solid waste revenue	13.8	15.5	12.3
Services provided to the municipalities	24.4	25.7	5.3
Donations made by customers	35.0	45.0	28.6
Other revenue	11.2	7.8	-30.4
Total Operating Revenue	6,783.0	7,374.6	8.7
COFINS	-403.4	-433.1	7.4
PASEP	-86.9	-93.3	7.4
Total Deductions	-490.3	-526.4	7.4
Total Net Operating Revenue	6,292.7	6,848.2	8.8



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Operating costs and expenses

Operating costs and expenses

BRL million

	2023	2024	Var. %
Personnel	-1,351.5	-1,626.4	20.3
Materials	-329.6	-321.8	-2.4
Electricity	-505.9	-529.7	4.7
Sewage Operation Services (PPP)	0	-42.1	0.0
Third-party services	-853.4	-1,050.5	23.1
Depreciation and amortization	-480.1	-559.9	16.6
Losses on realization of credits	69.8	-124.4	-278.2
Municipal Sanitation and Environmental Funds	-114.8	-141.4	23.2
Regulatory fee	-35.0	-36.6	4.6
Indemnifications for damages to third parties	-16.9	-98.4	482.2
Labor indemnities to third parties	-1.1	-8.2	645.5
Fees, licenses and permits	-1.0	-9.1	810.0
Capitalized expenses	116.9	115.2	-1.5
Provision for contingencies	-169.4	238.7	-240.9
Pension plan and health insurance	-48.2	-39.1	-18.9
Profit sharing program	-115.0	-118.2	2.8
Eventual losses	-19.7	0.9	-104.6
Environmental fines	-10.7	-5.0	-53.3
Revenue from Asset Sales	12.3	5.9	-52.0
Assets written-off, net	-12.9	-19.3	49.6
Other costs and expenses	-79.2	-102.2	29.0
Total	-3,945.4	-4,471.6	13.3

Financial Income

BRL million

	2023	2024	Var. %
Financial Revenues			
Financial investments	176.9	199.3	12.7
Monetary variation gains	103.2	102.6	-0.6
Exchange rate variation gains	1.7	4.7	176.5
Gain on derivative financial instruments	1.6	47.8	2887.5
Other financial revenues	12.3	48.3	292.7
Total	295.7	402.7	36.2
Financial expenses			
Interest and fees on financing, loans, debentures and leases	-432.3	-509.3	17.8
Monetary variation losses	-93.0	-92.9	-0.1
Exchange rate variation losses	-1.5	-30.9	1960.0
Loss from derivative financial instruments	-4.1	-29.5	619.5
Total financial expenses	-618.7	-697.2	12.7
Financial result	-323.0	-294.5	-8.8

Economic Indicators

BRL million

	2023	2024	Var. %
Net operating revenue	6,292.7	6,848.2	8.8
Operating income	2,024.3	2,082.2	1.2
Net income	1,503.4	1,545.3	2.8
% Operating margin	29.8	28.2	-1.6p.p
% Net margin	23.9	22.6	-1.3p.p
% Return on average shareholders' equity*	16.2	15.0	-1.2 p.p.
Net Debt/EBITDA (LTM)*	1.6	1.6	-

*Information not audited or reviewed by independent auditors.

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EBITDA and EBITDA margin

In 2024, the Company’s operating result (EBITDA) totaled BRL 2.9 billion, corresponding to EBITDA margin of 42.9%, down 2.2 percentage points from the margin in 2023. Net Operating Revenue grew 8.8%, while operating costs and expenses increased 13.3%, mainly impacted by the 204.2% increase in labor indemnity expenses and the 481.8% increase in third-party indemnities due to the settlement of various lawsuits. Network maintenance services rose 18.4% and credit realization losses surged by 278.5% due to the increase in delinquency among private customers.

During fiscal year 2023, the Private Customer Credit Recovery Program (RECLIP) was in effect, leading to a provision reversal that

affected the comparative base. As of February 2024, a Public-Private Partnership (PPP) began operating the sanitation system in 16 municipalities of the Paraná Central-Coastal Microregion, whose operating costs totaled BRL 42.1 million.

Net Profit and Net Margin

In 2024, Net Profit reached BRL 1.5 billion, an increase of 2.8% from 2023. Net margin decreased by 1.3 percentage points to 22.6% in the year, due to the 13.3% increase in operating costs and expenses, which was partially offset by tax savings resulting from the credit of interest on equity to shareholders in place of mandatory dividends.

Operating Cash Generation

Sanepar’s operations generated BRL 2.8 billion in cash in 2024, a 16.5% increase from 2023. During the period, the Company paid BRL 403.1 million as shareholder compensation.

Ebitda

BRL million*

	2023	2024	Var. %
Net income	1,503.4	1,545.3	2.8
(+) Income tax	520.9	536.8	3.1
(+) Financial income	323.0	294.5	-8.8
(+) Depreciation and amortization	480.1	559.9	16.6
Ebitda	2,827.4	2,936.5	3.9
% EBITDA margin	44.9	42.9	-2.0p.p
% EBITDA conversion into cash	84.3	94.5	10.2p.p

Investments and debt

Investments

BRL million

	2023	2024	Var. %
Water	741.4	684.2	-7.7
Sewage	1,075.4	1,091.3	1.5
Other investments	109.3	136.0	24.4
Total	1,926.1	1,911.5	-0.8

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VISION FOR THE FUTURE

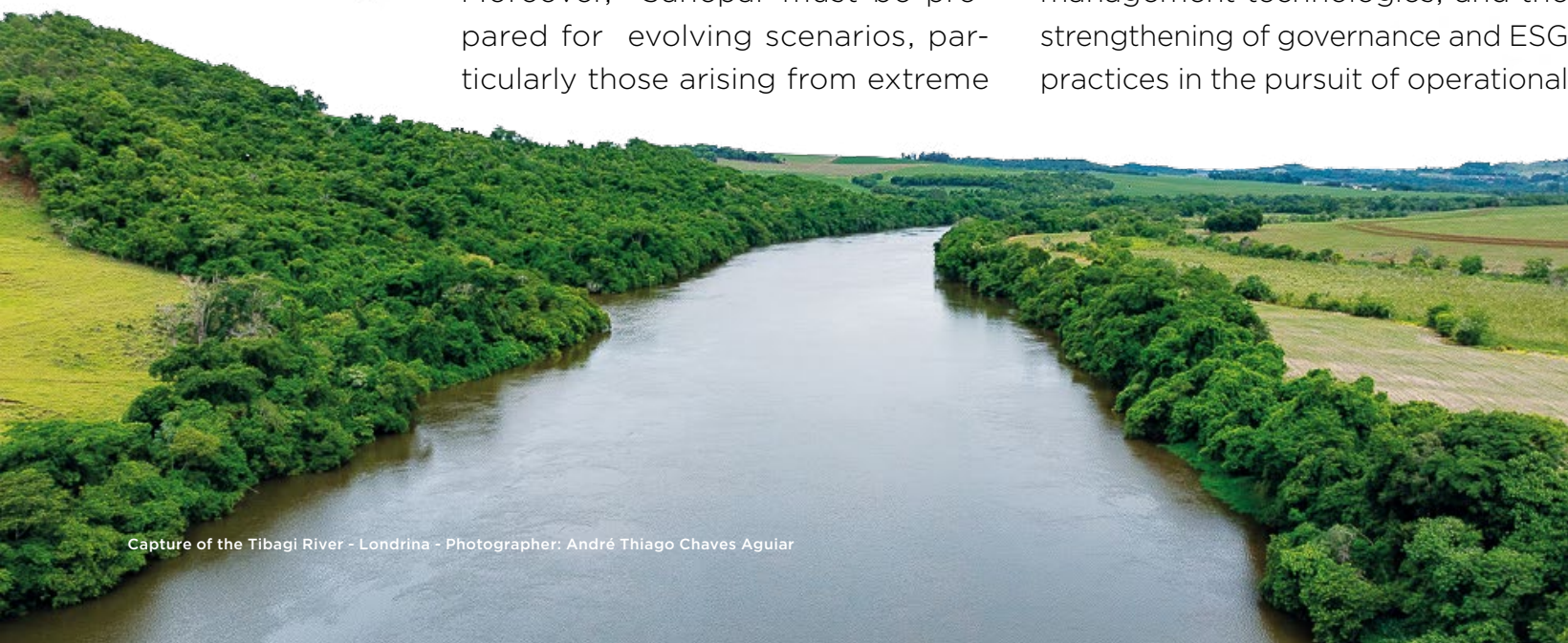
Over the coming years until 2033, the Company will face its greatest challenge: achieving and maintaining universal access to water distribution and sewage treatment services. Its goal is to achieve these targets without compromising on service quality, ensure the well-being of the population, and preserve its financial equilibrium.

Moreover, Sanepar must be prepared for evolving scenarios, particularly those arising from extreme

weather events, as well as new regulatory, competitive and environmental challenges, so that these do not compromise the achievement of its goals and compliance with the New Legal Framework for Water and Sanitation. The main demands in the future are further progress in providing universal access to sewage collection and treatment, implementing innovative management technologies, and the strengthening of governance and ESG practices in the pursuit of operational

and financial efficiency through cost reductions and strategic investments. High-impact sustainability initiatives, such as the “Water Reserve of the Future” and the continued acquisition of energy in the free energy market, are central to this strategy.

Sanepar’s vision is to not only serve, but delight its customers by anticipating their needs and exceeding their expectations. The Company is dedicated to building a lasting legacy of innovation, efficiency and social and environmental responsibility, consolidating its position as an industry benchmark and making a meaningful contribution to sustainable development.



Capture of the Tibagi River - Londrina - Photographer: André Thiago Chaves Aguiar

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Employees

Employee information,
by gender, in 2024 | GRI 2-7

	2023	2024
Men	2,575	3,766
Women	870	1,119
Other	252	335
Not declared	2,424	827
Total	6,121	6,047

Employee information, by Paraná
state region, in 2024 | GRI 2-7

	2023	2024
Center-Coast Microregion	2,521	2,481
Center-East Microregion	1,786	1,765
West Microregion	1,814	1,801
Total	6,121	6,047

Note: Sanepar has only full-time and permanent employees. Apprentices and interns are not considered. The methodology used included all employees with an employment relationship with the company for the calculation, except those on disability retirement. Some employees have a reduced work schedule without salary reduction due to a benefit provided under a Collective Bargaining Agreement for accompanying children with disabilities (PwD). However, in these cases, they are still considered full-time, as there was no alteration in the original schedule or salary reduction. The gender segmentation is based on employees who self-declared during the period, accounting for around 86% of the company, with about 14% not declaring or preferring not to inform. For distribution by region, microregions created by the Basic Sanitation Legal Framework and Supplementary Law No. 237/2021 of the state of Paraná, sanctioned on 07/09/2021, were considered.

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Governance structure and composition

GRI 2-9

Board of Directors

Name	Executive or non-executive position	Independent member	Term of Office	Number of other positions and commitments	Relevant skills for the Organization's impacts	Stakeholder representation
Wilson Bley Lipski	Non-executive member	No	04/29/2026	CEO of Sanepar.	Mr. Lipski earned a Bachelor's Degree in Law from the Pontifical Catholic University of Paraná in 1991 and a postgraduate degree in Contemporary Law from IBEJ/POSITIVO in 1995. He has been an active lawyer enrolled with the Brazilian Bar Association, Paraná Chapter (OAB/PR) since then. He served as CEO of BRDE (2019-2024), Superintendent of PARANACIDADE (2013-2018) and Technical Advisor in the Federal Senate (2011-2012). He was also Secretary of State for Urban Development of Paraná in 2010 and Managing Director of the same department between 2003 and 2010. He has served on the boards of state bodies and as chairman of the State Council of Cities. He has broad experience in coordinating conferences and training public managers, and contributed to the creation of Paraná's Urban Development Policy.	Representative of the controlling shareholder
Demetrius Nichele Macei	Non-executive member	No	04/29/2026	Chairman of the Board of Directors of Sanepar and the Fiscal Council of Copel., He is also coordinator of the Fiscal Council of Apsen S.A. He is a member of the Fiscal Council of JBS S.A., Eldorado Celulose e Papel S.A. and Excelsior Alimentos S.A., and is a member of the OAB/PR Tax Law Committee. He is a full Tax Law professor in the undergraduate, master's and doctorate programs at the Centro Universitário (Unicuritiba). He is also coordinator of the Independent Oversight Committee of the Leniency Agreement between the Federal Public Prosecutor's Office (MPF) and J&F Investimentos, and is a partner at Demetrius Macei Advogados Associados.	He holds a bachelor's degree in Law from the Federal University of Paraná (UFPR, 1994), with specializations and advanced academic degrees, including a PhD in State Law (Pontifical Catholic University of São Paulo, 2012) and a post-doctorate degree in Economic and Financial Law (University of São Paulo, 2015). He is a board member certified by the Brazilian Institute of Corporate Governance (IBGC). He serves as Chairman of the Fiscal Council of Copel, Coordinator of the Fiscal Council of Apsen S.A. and as member of the Fiscal Councils of JBS S.A., Eldorado Celulose e Papel S.A., and Excelsior Alimentos S.A. He has been a professor of Tax Law at Unicuritiba since 2011. He was also a member of the Superior Chamber of the Federal Administrative Council for Tax Appeals (CARF, 2015-2019) and has spoken at events on tax reforms and sustainability. He also served as legal counsel and consultant for major companies. He has written on taxation and is a member of the Fiscal Council of the JBS Fund for the Amazon.	Representative of the controlling shareholder

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Diane Agustini	Non-executive member	No	04/29/2026	Administrative Support Agent at Companhia de Saneamento do Paraná.	She holds a bachelor's degree in Biological Sciences (UNICS) and is currently studying Environmental Engineering (UNIFRAN). She has completed specialization programs in Environmental Sanitation, Environmental Audit and Biotechnology Applied to Environmental Quality. She has completed technical training in the field of environment (SENAI) and extension programs in sustainability, project management and audit. She has conducted research into the agronomic potential of sewage sludge and sustainable practices in light of climate change, with the focus on environmental quality and sustainability.	Representative of employees
Eduardo Francisco Sciarra	Non-executive member	Yes	04/29/2026	Member of the Board of Directors of the Paraná Development Agency.	He holds a bachelor's degree in Civil Engineering from FAAP and has been a businessman since 1977, in the parks, entertainment, energy and construction sectors. He was the Secretary of Industry and Commerce of Paraná (1998-2002), Chief of Staff to the Governor of Paraná (2015-2016) and served in the Federal House of Representatives (2003-2014), where he created the Individual Microentrepreneur Law. He serves on the Boards of Sanepar and the Paraná Development Agency. He runs EFS Consultoria Empresarial and the holding company GS Participações Ltda., with investments in tourism, renewable energy and hydroelectric plants. He served in parliamentary commissions as a leader in construction and engineering entities.	Representative of controlling shareholder
João Biral Junior	Non-executive member	Yes	04/29/2026	Chief Administrative Officer of Banco Regional do Desenvolvimento do Extremo Sul (BRDE). Member of the Energy Committee of the Brazilian Bar Association, Paraná Chapter (OAB-PR) and Member of the Board of Directors of Compagas	He holds a bachelor's degree in Law from Unicesumar (2004) and a graduate degree in State Law from the Catholic University of Brasília (2011). He has vast experience in legal and administrative management. He has served in the House of Representatives, Itaipu Binacional, Itaipu Technology Park and Elejor, as well as on the Board of Directors of Compagas and in Sanepar's Eligibility Committee. He is currently Chief Administrative Officer of BRDE and a member of OAB/PR's Energy Committee. He has also completed the program on governance at IBGC.	Representative of controlling shareholder

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Name	Executive or non-executive position	Independent member	Term of Office	Number of other positions and commitments	Relevant skills for the Organization's impacts	Stakeholder representation
Joisa Campanher Dutra Saraiva	Non-executive member	Yes	04/29/2026	Director of the Center for Regulation and Infrastructure of the Fundação Getulio Vargas (FGV CERI) and consultant to several infrastructure companies, working with public and private entities in Brazil and abroad.	Economist with broad experience in regulation and infrastructure, she was a Regulatory Analyst at the National Petroleum Agency (ANP, 2001-2002) and Director of the Brazilian Electricity Regulatory Agency (Aneel, 2005-2009). Since 2002, she has been professor and coordinator of the Professional Master's program in Finance and Business Economics at the Fundação Getulio Vargas (FGV), where she founded and manages the Center for Regulation and Infrastructure (FGV CERI). She has been a member of the Global Future Council of the World Economic Forum since 2014 and serves as Chairwoman of the Energy Board of the Rio de Janeiro Trade Association. She is a columnist and independent director at Sanepar, elected by minority shareholders.	Representative of minority shareholders
Milton José Paizani	Non-executive member	Yes	04/29/2026	Lawyer and Member of the Board of Directors of Sanepar.	He holds a bachelor's degree in Law and has been a lawyer with his own firm since 2021. He has been a member of Sanepar's Board of Directors since 2019 and served on the Company's Risk Management Committee (2021-2023). With 12 years' experience as a legislative advisor, he also chaired the Rio Negro branch of the Brazilian Bar Association (1995-2003) and held leadership positions in regional associations of municipalities, such as AMSULEP and ASSOMECE.	Representative of controlling shareholder
Reginaldo Ferreira Alexandre	Non-executive member	Yes	04/29/2026	He is a member of the Board of Directors of Mahle Metal Leve S.A. and the Fiscal Councils of Rumo S.A., Embraer S.A., Banrisul, Kepler Weber S.A., CEB Lajeado S.A. and the Museum of Modern Art of São Paulo (MAM).	Economist with 18 years' experience in investment analysis, he has worked for institutions such as Citibank, Unibanco, Itaú-BBA and Deloitte. He was a member of the Accounting Pronouncements Committee (CPC) since its foundation in 2005 until 2024, where he was Vice-Coordinator of Institutional Relations. He is a certified investment analyst (CNPI), securities manager (CVM) and fiscal counselor (IBGC). He co-authored the Brazilian Corporate Governance Code. He is currently a member of the Board of Directors of Mahle Metal Leve S.A. and Sanepar, and the fiscal councils of Rumo S.A., Embraer S.A. and Banrisul.	Representative of preferred shareholders
Rodrigo Sánchez Rios	Non-executive member	Yes	04/29/2026	Lawyer, partner at Sánchez Rios Advocacia Criminal and professor of law in the undergraduate and graduate programs at the Pontifical Catholic University of Paraná (PUC/PR). .	He holds a bachelor's degree in law from the Federal University of Paraná (UFPR) and a PhD in Criminal Law from the Università degli Studi Roma Tre, and specializations in Economic Criminal Law and Administrative Sciences. He is a professor of Criminal Law at PUC/PR's undergraduate, master's and doctoral programs. Founding partner of Sánchez Rios Advocacia Criminal, he was chairman of the Brazilian Institute of Economic Criminal Law, an active member of organizations such as the Brazilian Institute of Criminal Sciences (IBCCRIM) and OAB/PR, where he served as Board member and Secretary General and is currently a member of OAB's Federal Council (2022-2024).	Representative of controlling shareholder

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Fiscal Council

Name	Executive or non-executive role	Term of office	Number of other positions and commitments	Gender	Relevant skills for the Organization's impacts
André Luís Rennó Guimarães	Non-executive member	04/28/2025	Manager at H2 Group - Poker and Gambling and CFO of Alerce Ventures Ltda (a venture capital fund).	Male	He holds a bachelor's degree in Business Administration from EAESO-FGV (1994), an MBA from the University of Chicago, Booth Graduate School of Business (2022) and completed the President Management Program at the Harvard Business School.
Denize Aparecida Cabulon Graça	Non-executive member	04/28/2025	Founder and Managing Partner of Sociedade Jurídica Graça Advogados and member of the Fiscal Council of ELEJOR (Centrais Elétricas do Rio Jordão S.A.)	Female	She holds a bachelor's degree in Law from UEL, with specializations in Civil Procedural Law, Project Management and Strategic Planning, as well as training in Legal Administration from FGV and training for board members from IBGC. She began her career at the Londrina Public Prosecutor's Office and, after working in law firms and autonomously as a lawyer, founded the Sociedade Jurídica Graça Advogados in 2001, where she is a partner and manager. She was a member of the Board of Directors of SERCOMTEL Telecomunicações (2020) and has served on the Fiscal Council of ELEJOR since 2022.
Helena Maria Boschini Lemucch	Non-executive member	04/28/2025	Employee of the Paraná State Appellate Court .	Female	She holds a bachelor's degree in Law from CESUMAR (2005), is currently completing a course in Management by Competencies in Public Administration and has undergone training in social skills and teleworking. With management experience at GVT, Natura Cosméticos and HSBC, since 2011 she has been a judicial technician and secretarial supervisor at the Paraná State Appellate Court , where she manages cases, coordinates teams and monitors productivity and teleworking.
João Elias de Oliveira	Non-executive member	04/28/2025	Lawyer.	Male	He holds a bachelor's degree in Law from UEL, an LL.M in Business & Law from IBMEC/EBS and specializations in Foreign Trade. He served as Chief of Staff at the Paraná Development Agency and president of the Curitiba Housing Projects Company. He was an advisor to the Curitiba City Hall and the Paraná State Government, as well as professor at institutions such as FGV and Universidade Tuiuti do Paraná. He has played an important role in industry associations and international missions and has received awards for his contribution to citizenship and human rights, including the title of Honorary Citizen of Paranavaí.

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Eligibility Committee

Name	Executive or non-executive role	Term of office	Number of other positions and commitments	Gender	Relevant skills for the Organization's impacts	Stakeholder representation
Carlos Eduardo Chagas Precoma	Non-executive member	04/28/2025	Advisor to the Paraná State Governor	Male	He holds a bachelor's degree in Public Administration. He served as an Advisor in the Federal House of Representatives (2007-2013), and in the Paraná State Urban Development Department (2013-2018) and has been an advisor to the Paraná State Government since 2019.	Representative of controlling shareholder
Fábio Leandro Tokars	Non-executive member	04/28/2025	Arbitrator at the Mediation and Arbitration Chamber of the Paraná Trade Association, professor at the Paraná School of the Judiciary and instructor at the Brazilian Institute of Corporate Governance.	Male	He holds a bachelor's degree in Journalism (UFPR, 1993) and in Law (Curitiba Law School, 1995), a master's degree and a PhD in Law from the same institution. He works as a lawyer and partner at Fábio Tokars Sociedade de Advogados and Allez-Y! Escola de Direito e Negócios	Representante acionista controlador
João Paulo de Castro	Non-executive member	04/28/2025	He works with drafting and reviewing contracts, negotiations, monitoring tax compliance, as well as litigation and consulting in the civil, tax and labor areas. He has been a member of the Statutory Audit Committee of Sanepar since 2020.	Male	Lawyer with a bachelor's degree from Centro Universitário de Maringá (2002) and graduate degrees in Civil, Family and Civil Procedural Law (2005) and in Economic and International Law (2008) from UEL, as well as a specialization program in Corporate Law from Ebradi (2019). Since 2006, he has worked with drafting contracts, negotiations, monitoring tax compliance and litigation in the civil, tax and labor areas. Since 2020, he has been a member of the Statutory Audit Committee of Sanepar. He has completed courses on Tax Law, Arbitration, Mediation and Governance.	Representative of controlling shareholder



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Name	Executive or non-executive role	Term of office	Number of other positions and commitments	Gender	Relevant skills for the Organization's impacts	Stakeholder representation
José Eduardo Bekin	Non-executive member	04/28/2025	Member of the Board of Directors of CEASA since November 2021.	Male	He holds a bachelor's degree in Business Administration with a major in Foreign Trade from the Universidade Paulista (1994) and an MBA in Entrepreneurship and Market Development from FGV (2004). He has also completed courses on Leadership and Political Marketing in Jerusalem (1988) and is fluent in English, Hebrew and Spanish. He was chairman of the Board of Directors of FERROESTE (2022-2023), member of the Fiscal Council of CEASA (2019-2021), chairman of the Nomination and Evaluation Committee at Celepar (2019-2023) and member of the Nomination and Evaluation Committee at Tecpar until 2021.	Representative of controlling shareholder
Roberval Vieira	Non-executive member	04/28/2025	-	Male	He has a law degree and 34 years' experience at Sanepar, where he worked from 1973 to 2007 in diverse positions, such as Division Manager, General Services Manager and Real Estate attorney. Earlier, he worked in logistics, human resources and cost analysis in companies such as Cia Internacional de Engenharia e Construções, Cristiani Nielsen and Codrasa, gaining vast experience in fund administration and management. He is currently retired.	Representative of controlling shareholder
Valquiria Aparecida de Carvalho	Non-executive member	04/28/2025	Partner at Valquiria Carvalho & Advogados Associados law firm since 2012.	Female	She holds a bachelor's degree in Law from the Universidade do Norte Pioneiro (2001) and a graduate degree in Electoral Law from the Universidade Tuiuti do Paraná (2007). She has been a partner at Valquiria Carvalho & Advogados Associados law firm since 2012, working in the civil, electoral and administrative areas, especially in the defense of Grupo Uninter and IRG Consultoria. She was a parliamentary advisor to the Curitiba City Council (2009-2012) and the State Legislature of Paraná (2007-2008). She also teaches Electoral Law at Grupo Uninter, focusing on campaign financing.	Representative of controlling shareholder

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Statutory Audit Committee

Name	Executive or non-executive	Independent member	Term of office	Number of other positions and commitments	Gender	Relevant skills for the Organization's impacts	Stakeholder representation
Milton José Paizani	Non-executive member	Yes	04/29/2026	Lawyer and Member of the Board of Directors of Sanepar.	Male	He holds a bachelor's degree in Law and has been a lawyer with his own firm since 2021. He has been a member of Sanepar's Board of Directors since 2019 and served on the Company's Risk Management Committee (2021-2023). With 12 years' experience as a legislative advisor, he also chaired the Rio Negro branch of the Brazilian Bar Association (1995-2003) and held leadership positions in regional associations of municipalities, such as AMSULEP and ASSOMECE.	Representative of controlling shareholder
Gustavo Giffhorn Camargo	Non-executive member	Yes	04/29/2026	Managing partner at Camargo Empreendimentos	Male	He has a bachelor's degree in Business Administration and a graduate degree in Business and Real Estate Law. He is fluent in English (TOEFL certified).	Representative of controlling shareholder
Claudio Nogas	Non-executive member	Yes	04/29/2026	Consultant in the fields of economics, finance, auditing, corporate governance, compliance and ESG at MV Assessoria Contábil. He is also a university professor and a member of commissions, boards and committees.	Male	PhD in Production Engineering from UFSC, he holds a Master's degree in Accounting from USP/Unopar, a specialist program in Accounting from UFPR, and a bachelor's degree in Accounting from FAE. Since 1995, he has worked as an economic and financial consultant at MV Assessoria Contábil, focusing on economic viability, auditing, corporate governance, compliance and ESG. He was a technical advisor at Unespar (2020) and sits on committees and boards such as the ESG Committee at CRCPR, the Accounting Pronouncements Committee and the Board of Directors of Cagepar. He also conducts training programs on accounting, finance and ESG for various institutions.	Representative of controlling shareholder
Cassio Fernandes Beverari	Non-executive member	Yes	04/29/2026	Lawyer at Cássio Fernandes Beverari Sociedade Individual de Advocacia	Male	He is a lawyer, currently a graduate student of Business Law at Ebradi. He holds a graduate degree in Tax Law from IDCC and a bachelor's degree in Law from the Centro Universitário de Maringá. Since 2016, he has been the owner of Cássio Fernandes Beverari Sociedade Individual de Advocacia and CEO of Beverari Advocacia Empresarial, which is ISO 9001/2015 certified. His focus areas are strategic management, contracts, tax compliance and consultancy in the civil, tax and labor areas, with experience in governance and implementation of ISO 9001/2015.	Representative of controlling shareholder

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Technical Committee

Name	Executive or non-executive role	Term of office	Number of other positions and commitments	Gender	Relevant skills for the Organization's impacts	Stakeholder representation
Alessandra Barbieri Pessoa	Non-executive member	04/29/2026	Legal operations manager at Graça Advogados Associados in Londrina/PR, head of strategy and marketing at Barbieri Pessoa Advocacia and legal management consultant at Sui Generis.	Female	She holds a bachelor's degree in Law from UEL and, since 2021, has served as legal operations manager at Graça Advogados Associados in Londrina/PR. She is head of strategy and marketing at Barbieri Pessoa Advocacia and of legal management consulting services at Sui Generis. Her international experience includes serving as senior lawyer and pedagogical coordinator in Japan. She has also worked as a legal consultant in Rio de Janeiro. She has completed courses in artificial intelligence, legal startups, coaching, arbitration and office management.	Representative of controlling shareholder
Cleber de Oliveira Mata	Non-executive member	04/29/2026	Secretary of Communication for the State of Paraná.	Male	He holds a bachelor's degree in Journalism and has completed a specialization program in Political Marketing at ECA/USP. He is currently a public servant, working as Secretary of Communication in the State Government of Paraná since 2023. From 2019 to 2022, he served as Secretary of Communication at the Special Communication Department of the State of São Paulo (SECOM-SP). Between 2017 and 2018, he was Communications Coordinator at the São Paulo State Legislative Assembly (ALESP), and, from 2015 to 2017, he served as Press Coordinator for the Government of São Paulo.	Representative of controlling shareholder
Gilson de Jesus dos Santos	Non-executive member	04/29/2026	President of the Paraná State Metropolitan Affairs Agency (AMEP)	Male	He holds a bachelor's degree in Journalism and a graduate degree in Urban Planning and Political Sciences. He serves as President of the Paraná State Metropolitan Affairs Agency (AMEP) since 2019. Previously, he was an advisor at FIEP, the Curitiba City Hall and the Federal House of Representatives. He is also the founding president of trade associations in Piên and an executive secretary at Amsulep.	Representative of controlling shareholder

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Name	Executive or non-executive role	Term of office	Number of other positions and commitments	Gender	Relevant skills for the Organization's impacts	Stakeholder representation
Helio Renato Wirbiski	Non-executive member	04/29/2026	Secretary of Sports for the State of Paraná.	Male	He holds a bachelor's degree in Marketing and Advertising from Uninter, graduate degrees in Public Administration and Public Sports Management. He has business interests in the insurance and construction sectors. With political experience dating back to the 1980s, he has served as chief of staff in state departments, as administrative superintendent of Itaipu Binacional and as director of the Curitiba City Hall. He was municipal secretary for Institutional Relations and a city councilor from 2013 to 2020.	Representative of controlling shareholder
Reginaldo Ferreira Alexandre	Non-executive member	04/29/2026	He is a member of the Board of Directors of Mahle Metal Leve S.A. and	Male	Economista com 18 anos de experiência em investimentos, atuou em instituições como Citibank, Unibanco e Itaú-BBA, além de consultorias na Accenture e Deloitte. Foi membro da ProxyCon Consultoria Empresarial (2003-2017) e do Comitê de Pronunciamentos Contábeis (2005-2024), onde foi Vice-Coordenador. Certificado como Analista de Investimentos (CNPI) e gestor pela CVM, é Conselheiro Fiscal pelo IBGC e coautor do Código Brasileiro de Governança Corporativa. Atualmente, é Conselheiro da Mahle Metal Leve S.A., Sanepar e de conselhos fiscais, como Rumo S.A., Embraer S.A. e Banrisul.	Representative of preferred shareholders

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Water discharge

RI 303-4

	2022	2023	2024
Total volume of water discharged	17,969.2	19,742.4	20,905.0
Total volume of water recycled	2,218.0	1,731.6	1,835.73

Note: Sanepar only discharges surface and fresh water (≤1000 mg/l of Total Dissolved Solids). No data is available for groundwater, seawater or water sent to third parties and Sanepar does not discharge water in areas of water stress.

Employee Turnover

GRI 401-1

2023					2024			
	Total new hires	Rate of new hires (%)	Total terminations	Turnover rate (%)	Total new hires	Rate of new hires (%)	Total terminations	Turnover rate (%)
Men	3	100.00	58	0.49	3	75.00	69	0.60
Women	0	0.00	24	0.19	1	25.00	11	0.10
Total	3	100.00	82	0.68	4	100.00	80	0.70
Below 30	0	0.00	1	0.01	0	0	1	0.01
30 to 50	2	66.67	32	0.27	2	50	43	0.37
Over 50	1	33.33	49	0.40	2	50	36	0.31
Center-East Microregion	0	0.00	20	0.16	0	0	19	0.16
Center-Coast Microregion	3	100.00	39	0.34	4	100	42	0.38
West Microregion	0	0.00	23	0.18	0	0	19	0.16
Total	3	100.00	82	0.68	4	100	80	0.70

Note: The calculation of hirers and turnover by region considers the total number of employees reported in the GRI 2-7 indicator, excluding interns and apprentices. The new hires rate was determined based on open and filled positions. The turnover rate was calculated using the formula: (number of hires + number of terminations/2) / total number of employees x 100. In the Age Group chart, the overall turnover rate differs from the others due to rounding off to two decimal places.

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Work-related injuries | GRI 403-9

	2022	2023	2024
Number of fatalities as a result of work-related injury	0	0	1
Rate of fatalities caused by work-related injury	0.00	0.00	0.10
Number of high-consequence work-related injuries (except for fatalities)	2	0	0
Rate of high-consequence work-related injuries (except for fatalities)	0.00	0.00	0.00
Number of recordable work-related injuries	108	132	134
Rate of recordable work-related injuries	12.00	13.00	13.63
Number of hours worked	8,103,072.27	9,897,646.86	9,831,120.71

Note: Data on the number of hours worked pertains to the period from January 2024 to November 2024. The indices were calculated based on 1,000,000 hours worked. The information is based on the Risk Management Program (PGR - NR-01).

The Third-Party Safety Management Procedure (PGSTC) requires companies to report any accidents that occur, but Sanepar does not track these cases. The main types of work-related accidents include falls, being struck by objects/chemicals, improper exertion, traffic accidents, and animal attacks.

Hazards presenting risks of serious work-related accidents include working in confined spaces, working at heights, electrical work, and chlorine gas leaks. These hazards are identified through workplace inspections as well as assessments for the preparation of PGR - NR-01, creation of Job Safety Analysis (JSAs), and workplace inspections. In 2024, no such hazards were identified. Measures taken to minimize risks include intensive training and the diagnostics of the safety culture in order to create short-, medium-, and long-term action plans

Average training hours

GRI 404-1

Average training hours by gender in 2024

Gender	Average hours
Men	175.5
Women	187.4
Other	168.8
Not declared	158.9
Total	175.1

Average training hours by employment category in 2024

Employment category	Average hours
Executive Board - non- employees	37.4
Executive Board - employees	14.3
Managers	182.8
Professional	179.6
Technical	170.5
Operations	175.1
Interns	29.2
Apprentices	16.9
Total	163.6



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Diversity in governance bodies

GRI 405-1

Percentage of individuals in governance bodies by gender | GRI 405-1

Body	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
Board of Directors	89.0%	11.0%	88.9%	11.1%	71.4%	28.6%
Fiscal Council	100.0%	0.0%	100.0%	0.0%	50.0%	50.0%
Executive Board and Deputy Board	80.0%	20.0%	90.9%	9.1%	81.81%	18.18%
Statutory Audit Committee	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%
Eligibility Committee	80.0%	20.0%	60.0%	40.0%	80.0%	20.0%
Technical Committee	100.0%	100.0%	60.0%	40.0%	75.0%	25.0%
Total	85.0%	15.0%	79.1%	20.9%	81.1%	19.9%

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Percentage of individuals in governance bodies by age group | GRI 405-1

		2022		2023		2024	
Body	Age group	Total	%	Total	%	Total	%
Board of Directors	Below 30	0	0.0%	0	0.0%	0	0.0%
	30 to 50	0	0.0%	1	11.1%	2	78.0%
	Over 50	9	100.0%	8	88.9%	7	22.0%
Fiscal Council	Below 30	0	0%	0	0.0%	0	0.0%
	30 to 50	4	40%	3	75.0%	1	25.0%
	Over 50	6	60%	1	25.0%	3	75.0%
Executive Board and Deputy Board	Below 30	0	0%	0	0.0%	0	0.0%
	30 to 50	2	20%	3	27.3%	2	18.18%
	Over 50	8	80%	8	72.7%	9	81.1%
Statutory Audit Committee	Below 30	0	0.0%	0	0.0%	0	0.0%
	30 to 50	2	50%	1	25.0%	2	50.0%
	Over 50	2	50%	3	75.0%	2	50.0%
Eligibility Committee	Below 30	0	0.0%	0	0.0%	0	0.0%
	30 to 50	5	83.3%	2	40.0%	3	50.0%
	Over 50	1	16.7%	3	60.0%	3	50.0%
Technical Committee	Below 30	0	0.0%	0	0.0%	0	0.0%
	30 to 50	4	80%	2	40.0%	2	40.0%
	Over 50	1	20%	3	60.0%	3	60.0%
Total	Below 30	0	0.0%	0	0.0%	0	0.0%
	30 to 50	17	38.6%	12	31.6%	11	29.7%
	Over 50	27	61.4%	26	68.4%	26	70.3%

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Diversity of employees by employment category

GRI 405-1

Percentage of employees by employment category and gender | GRI 405-1

		2022		2023		2024	
Employment category	Gender	Total	%	Total	%	Total	%
Executive Board – non-employees	Men	5	83.3%	8	100.0%	5	62.5%
	Women	1	16.7%	0	0.0%	0	0.0%
	Other	-	-	-	-	0	0.0%
	Not declared	-	-	-	-	3	37.5%
Executive Board – employees	Men	2	66.7%	2	66.7%	2	66.7%
	Women	1	33.3%	1	33.3%	1	33.3%
	Other	-	-	-	-	0	0.0%
	Not declared	-	-	-	-	0	0.0%
Managers	Men	235	73.2%	228	72.4%	202	65.4%
	Women	86	26.8%	87	27.6%	78	25.2%
	Other	-	-	-	-	10	3.2%
	Not declared	-	-	-	-	19	6.2%
Professional	Men	443	66.9%	452	67.4%	405	60.6%
	Women	219	33.1%	219	32.6%	204	30.5%
	Other	-	-	-	-	14	2.1%
	Not declared	-	-	-	-	45	6.7%

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Employment category	Gender	2022		2023		2024	
		Total	%	Total	%	Total	%
Technical	Men	671	78.8%	663	78.6%	551	66.2%
	Women	181	21.2%	181	21.4%	154	18.5%
	Other	-	-	-	-	38	4.6%
	Not declared	-	-	-	-	89	10.7%
Operations	Men	3,527	81.0%	3,476	81.2%	2,601	61.5%
	Women	828	19.0%	804	18.8%	682	16.1%
	Other	-	-	-	-	273	6.5%
	Not declared	-	-	-	-	671	15.9%
Interns	Men	55	47.4%	48	46.6%	31	61.7%
	Women	61	52.6%	55	53.4%	50	38.3%
	Other	-	-	-	-	0	0.0%
	Not declared	-	-	-	-	0	0.0%
Apprentices	Men	84	35.4%	109	34.6%	143	36.0%
	Women	153	64.6%	206	65.4%	254	64.0%
	Other	-	-	-	-	0	0.0%
	Not declared	-	-	-	-	0	0.0%
Total	Men	5,022	76.6%	4,986	76.3%	3,940	60.4%
	Women	1,530	23.4%	1,553	23.7%	1,423	21.8%
	Other	-	-	-	-	335	5.1%
	Not declared	-	-	-	-	827	12.7%
	Total	6,552	100.0%	6,539	100.0%	6,525	100.0%

Note: data regarding “Others” and “Not declared” categories started being collected in 2024.

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Employment category	Age group	2022		2023		2024	
		Total	%	Total	%	Total	%
Executive Board – non-employees	Below 30	0	0.0%	0	0.0%	0	0.0%
	30 to 50	1	16.7%	2	25.0%	3	37.5%
	Over 50	5	83.3%	6	75.0%	5	62.5%
Executive Board – employees	Below 30	0	0.0%	0	0.0%	0	0.0%
	30 to 50	0	0.0%	0	0.0%	0	0.0%
	Over 50	3	100.0%	3	100.0%	3	100.0%
Managers	Below 30	2	0.6%	1	0.3%	1	0.3%
	30 to 50	228	71.0%	223	70.8%	212	68.6%
	Over 50	91	28.3%	91	28.9%	96	31.1%
Professional	Below 30	1	0.2%	0	0.0%	0	0.0%
	30 to 50	415	62.7%	401	59.8%	385	57.6%
	Over 50	246	37.2%	270	40%	283	42.4%
Technical	Below 30	19	2.2%	9	1.1%	6	0.7%
	30 to 50	546	64.1%	517	61.3%	497	59.7%
	Over 50	287	33.7%	318	37.7%	329	39.5%

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Employment category	Age group	2022		2023		2024	
		Total	%	Total	%	Total	%
Operations	Below 30	87	2.0%	41	1.0%	15	0.4%
	30 to 50	2,717	62.4%	2,590	60.5%	2,466	58.4%
	Over 50	1,551	35.6%	1,649	38.5%	1,746	41.3%
Interns	Below 30	104	89.7%	96	93.2%	70	86.4%
	30 to 50	12	10.3%	7	6.8%	11	13.6%
	Over 50	0	0.0%	0	0.0%	0	0.0%
Apprentices	Below 30	237	100.0%	315	100.0%	397	100.0%
	30 to 50	0	0.0%	0	0.0%	0	0.0%
	Over 50	0	0.0%	0	0.0%	0	0.0%
Total	Below 30	450	6.9%	462	7.1%	489	7.5%
	30 to 50	3,919	59.8%	3,740	57.2%	3,574	54.8%
	Over 50	2,183	33.3%	2,337	35.7%	2,462	37.7%
	Total	6,552	100.0%	6,539	100.0%	6,525	100.0%

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Percentage of employees by employment category and color and/or race | GRI 405-1

		2022		2023		2024	
Employment category	Color or race	Total	%	Total	%	Total	%
Executive Board – non-employees	Black	0	0.0%	0	0.0%	0	0.0%
	Brown	0	0.0%	0	0.0%	0	0.0%
	White	6	100.0%	8	100.0%	8	100.0%
	Indigenous	0	0.0%	0	0.0%	0	0.0%
	Yellow	0	0.0%	0	0.0%	0	0.0%
	Not declared	0	0.0%	0	0.0%	0	0.0%
Executive Board – employees	Black	0	0.0%	0	0.0%	0	0.0%
	Brown	0	0.0%	0	0.0%	0	0.0%
	White	4	100.0%	3	100.0%	3	100.0%
	Indigenous	0	0.0%	0	0.0%	0	0.0%
	Yellow	0	0.0%	0	0.0%	0	0.0%
	Not declared	0	0.0%	0	0.0%	0	0.0%
Managers	Black	9	2.8%	7	2.2%	5	1.6%
	Brown	0	0.0%	14	4.4%	22	7.1%
	White	309	96.3%	284	90.2%	271	87.7%
	Indigenous	0	0.0%	0	0.0%	0	0.0%
	Yellow	3	0.0%	10	3.2%	11	3.6%
	Not declared	0	0.0%	0	0.0%	0	0.0%

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Employment category	Color or race	2022		2023		2024	
		Total	%	Total	%	Total	%
Professional	Black	25	3.8%	22	3.3%	20	3.0%
	Brown	0	0.0%	28	4.2%	43	6.4%
	White	630	95.2%	598	89.1%	573	85.8%
	Indigenous	0	0.0%	0	0.0%	2	0.3%
	Yellow	7	1.1%	15	2.2%	28	4.2%
	Not declared	0	0.0%	8	1.2%	2	0.3%
Technical	Black	44	5.2%	45	5.3%	45	5.4%
	Brown	5	0.6%	56	6.6%	85	10.2%
	White	801	94.0%	731	86.6%	688	82.7%
	Indigenous	0	0.0%	0	0.0%	0	0.0%
	Yellow	2	0.2%	8	0.9%	14	1.7%
	Not declared	0	0.0%	4	0.5%	0	0.0%
Operations	Black	238	5.5%	234	5.5%	221	5.2%
	Brown	36	0.8%	278	6.5%	478	11.3%
	White	4,071	93.5%	3,716	86.8%	3,468	82.1%
	Indigenous	0	0.0%	3	0.1%	3	0.1%
	Yellow	10	0.2%	34	0.8%	56	1.2%
	Not declared	0	0.0%	15	0.4%	1	0.0%

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Employment category	Color or race	2022		2023		2024	
		Total	%	Total	%	Total	%
Interns	Black	3	2.6%	4	3.9%	1	1.2%
	Brown	25	21.6%	15	14.6%	8	9.9%
	White	83	71.6%	79	76.7%	71	87.6%
	Indigenous	0	0.0%	0	0.0%	0	0%
	Yellow	5	4.3%	2	1.9%	1	1.2%
	Not declared	0	0.0%	3	2.9%	0	0.0%
Total	Black	319	5.1%	312	5.0%	292	4.8%
	Brown	66	1.0%	391	6.3%	636	10.4%
	White	5,903	93.5%	5,419	87.1%	5,082	83.0%
	Indigenous	0	0.0%	3	0.0%	5	0.1%
	Yellow	27	0.4%	69	1.1%	110	1.8%
	Not declared	0	0.0%	30	0.5%	3	0.0%
	Total	6,315	100.0%	6,224	100.0%	6,128	100.0%

Note: Sanepar does not have data on Apprentices regarding color and/or race

Percentage of employees by employment category and people with disabilities | GRI 405-1

		2022		2023		2024	
Employment category	People with disabilities	Total	%	Total	%	Total	%
Executive Board - non-employees	People with disabilities	0	0.0%	0	0.0%	0	0.0%
Executive Board	People with disabilities	0	0.0%	0	0.0%	0	0.0%
employees	Pessoa com Deficiência	0	0.0%	0	0.0%	1	0.3%
Managers	People with disabilities	6	0.9%	8	1.2%	9	1.3%
Professional	People with disabilities	8	0.9%	10	1.2%	11	1.3%
Technical	People with disabilities	84	1.9%	97	2.3%	86	2.0%
Operations	People with disabilities	0	0.0%	0	0.0%	0	0.0%
Interns	People with disabilities	0	0.0%	0	0.0%	0	0.0%
Apprentices	People with disabilities	98	1.5%	115	1.8%	107	1.6%

Ratio of basic salary to compensation received by women and men, by employment category | GRI 405-2

Employment category	2024
Board of Directors and committees	1.00
Executive Board - non-employees	1.00
Executive Board - employees	1.00
Managers	1.00
Professional	1.00
Technical	1.00
Operations	1.00
Interns	1.00
Apprentices	1.00

Note: the Managers category includes the positions of manager, coordinator and supervisor. Base salary includes the salary for the position of supervisor.

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Use statement	Sanepar reported in accordance with the GRI Standards for the period January 1, 2024 to December 31, 2024
GRI 1 use	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	SASB Waste Management 2018 SASB Water Utilities Services 2018

GRI/SASB Standard	Disclosure	Page Answer	Omission		
			Omitted requirements	Reason	Explication
GENERAL DISCLOSURES					
The organization and its reporting practice					
GRI 2: General disclosures 2021	2-1	Organizational details	11		
	2-2	Entities included in the organization's sustainability reporting		2-2 a; b	Not applicable
	2-3	Reporting period, frequency and contact point	3		
					The investment in a joint venture (40% of the Share Capital of the company CS Bioenergia S.A.), was acquired in its entirety by the Company (100% of the Share Capital), having assumed control and management of the operations on October 2, 2023. Furthermore, on December 15, 2023, the Company carried out the incorporation of CS Bioenergia S.A., which did not lead to the Consolidation of Balance Sheets at the end of the 2023 Fiscal Year.

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GRI/SASB Standard	Disclosure		Page Answer	Omission		
				Omitted requirements	Reason	Explication
The organization and its reporting practice						
GRI 2: General disclosures 2021	2-4	Restatements of information				
	2-5	External assurance	3			
Activies and workers						
GRI 2: General disclosures 2021	2-6	Activities, value chain and other business relationships	11, 20, 52, 109			
	2-7	Employees	84, 85, 118, 128			
	2-8	Workers who are not employees	84 In 2024, Sanepar had 7,219 third-party employees. Data was compiled on the total number of workers who provide services for Sanepar in the main service contracts, which are: water and sewage maintenance services, cleaning and surveillance, commercial field services, water meter reading, sales agents and customer service channels, in addition to apprentices.			
Governance						
GRI 2: General disclosures 2021	2-9	Governance structure and composition	22, 119			
	2-10	Nomination and selection of the highest governance body	25	2-10 b	Not applicable	The members of the Board of Directors are elected at the General Shareholders' Meeting, in accordance with the Management Nomination Policy - Section I Overall Rules - Article 13.

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GRI/SASB Standard	Disclosure	Page Answer	Omission			
			Omitted requirements	Reason	Explication	
Governance						
GRI 2: General disclosures 2021	2-11	Chair of the highest governance body	22	2-11 b	Not applicable	Sanepar's Board of Directors is responsible for the Company's strategic direction. The Board of Directors Chair is appointed by the controlling shareholder and elected by the General Shareholders' Meeting. The Company's Chief Executive Officer is also a member of the Board of Directors but cannot hold the positions of Board of Directors Chair and Chief Executive Officer at the same time, ensuring that the leader of the Board is not an executive of the organization.
	2-12	Role of the highest governance body in overseeing the management of impacts	20 22, 40 The effectiveness of the organization's processes is assessed by the Board of Directors using strategic indicators, the frequency of analysis of which is defined by each business area. Decisions regarding the results of these processes are recorded in minutes of Board of Directors' meetings.			
	2-13	Delegation of responsibility for managing impacts	40			
	2-14	Role of the highest governance body in sustainability reporting	3			
	2-15	Conflicts of interest	107, 108			
	2-16	Communication of critical concerns	108			

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			Omitted requirements	Reason	Explication
Governance					
GRI 2: General disclosures 2021	2-17	Collective knowledge of the highest governance body	26 Every year, Sanepar provides Management with specific training on corporate and capital market legislation, disclosure of information, internal controls, code of conduct and updates on Law No. 12,846/2013 - the Anti-Corruption Law. In 2024, seeking to promote sustainable development, the training program also covered Corporate Governance for State-Owned Enterprises and IFRS S1 and S2 Sustainability Standards.		
	2-18	Evaluation of the performance of the highest governance body	26		
	2-19	Remuneration policies	27		
	2-20	Process to determine remuneration	27		
	2-21	Annual total compensation ratio	27		
Strategy, policies and practies					
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy	4		
	2-23	Policy commitments	103, 106, 107		

GRI/SASB Standard	Disclosure	Page Answer	Omission		
			Omitted requirements	Reason	Explication
Strategy, policies and practicies					
GRI 2: General disclosures 2021	2-24	Embedding policy commitments	20, 87, 103, 107 Sanepar has a Corporate Governance Policy to ensure excellence and compliance in a regulated environment. The Deputy Governance, Risks and Compliance Office (DAGRC, in Portuguese), linked to the CEO's Office, together with the Governance Management Department (GGOV, in Portuguese) and the Risk Management and Compliance Management Department (GGRC, in Portuguese), is responsible for implementing rules, guidelines and procedures for governance, risks and compliance.		
	2-25	Processes to remediate negative impacts	20, 29, 40, 44, 47, 60, 62, 66, 68, 71, 73, 75, 76, 79, 81, 82, 85, 87, 90, 103, 106, 108, 109 Employee involvement in the design, review, operation, and improvement of the Whistleblower Channel occurs through the Annual Satisfaction Survey for Sanepar's Integrity Program, which is in its fourth edition and includes questions about the Whistleblower Channel and the experiences derived from it.		
	2-26	Mechanisms for seeking advice and raising concerns	108		

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Strategy, policies and practies					
GRI 2: General disclosures 2021	2-27	Compliance with laws and regulations	42 In 2024, 34 environmental infraction notices (AIAs) were issued, totaling BRL 19 million in fines. No significant cases of non-compliance were observed in the legal database, noting that the concept of “significant cases” was based on the same criteria required by the company’s external audit.		
	2-28	Membership associations	33		
Stakeholders engagement					
GRI 2: General disclosures 2021	2-29	Approach to stakeholder engagement	34		
	2-30	Collective bargaining agreements	84 In 2024, 99.9% of employees were covered by collective bargaining agreements. Employees not covered by collective bargaining agreements are the appointed officers who did not take the civil service exam.		
MATERIAL TOPICS					
GRI 3: Material topics 2021	3-1	Process to determine material topics	34		
GRI 3: Material topics 2021	3-2	List of material topics	34,36		
Material topic: Regulatory compliance					
GRI 3: Material topics 2021	3-3	Management of material topics	29		

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GRI/SASB Standard	Disclosure		Page Answer	Omission		
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Material topic: Corporate governance and transparency						
GRI 3: Material topics 2021	3-3	Management of material topics	20, 40, 103, 106			
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	In 2024, Sanepar reported no cases of corruption. The company's Integrity Program, which includes the Code of Conduct and Integrity, the Disciplinary Regulations, and the Internal Charter of the Conduct Committee, proved effective in combating fraud and corruption. The Code of Conduct outlines permitted and prohibited behaviors, while the Disciplinary Regulations establish measures for irregularities. Mild to moderate situations are resolved by immediate management, whereas severe cases are addressed by the Conduct Committee. The Whistleblower Channel is external and accessible 24/7 via the internet or by calling 0800 580 3756. Governance agents monitor and ensure compliance with the norms of Law 13,303/2016, effectively preventing and controlling fraud.			
	205-2	Communication and training on anti-corruption policies and procedures	103 In 2024, 100% (40) of members of governance bodies were informed and trained about anti-corruption policies and procedures. As regards employees, 100% (6,046 overall) were informed about them and 95.9% (5,801 overall) received training. As for business partners, 100% (3,759 overall) were informed about policies and procedures.			
	205-3	Confirmed incidents of corruption and actions taken	Sanepar did not record corruption cases in 2024.			

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GRI/SASB Standard	Disclosure		Page Answer	Omission		
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Material topic: Universalization of access to water and sewer						
GRI 3: Material topics 2021	3-3	Management of material topics	62, 79, 96			
Material topic:Customer well-being						
GRI 3: Material topics 2021	3-3	Management of material topics	76			
SASB: Water Access	IF-WM-000.A	Number of residential customer water disconnections due to non-payment	76,78			
SASB: Activity metric	IF-WU-240a	Number of customers by category: municipal, commercial, industrial, residential, and others	81, 111 Disconnections due to non-payment are conducted based on the Water and Sewage Services Regulation in the State of Paraná, as per Homologatory Resolution 003/2020-AGEPAR, which establishes rules for both disconnection and reconnection, protecting both the customer and the economic and financial balance of Sanepar. In 2024, there were 1,092,491 disconnections.			
SASB: Drinking Water Quality	IF-WU-250a.1	Number of acute health-based, non-acute health-based, and non-health-based drinking water violations	47 Said violations were not identified in 2024.			
	IF-WU-250a.2	Discussion of strategies to manage drinking water contaminants of emerging concern	Sanepar does not hold strategic discussions regarding the management of emerging contaminants in drinking water, justifying that, to date, no contaminants have been identified in its operations.			

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Material topic:Customer well-being						
SASB: Water Supply Resilience	IF-WU-440a.3	Discussion of strategies to manage risks associated with the quality and availability o fwater resources	45, 47, 62 Volume of recycled water delivered to customers: 1,628,768 m³. Total volume of water discarded: 20,905,255 m³.			
Material topic: Management of own and third-party employees						
GRI 3: Material topics 2021	3-3	Management of material topics	82, 85, 87, 90			
GRI 401: Emprego 2016	401-1	New employee hires and employee turnover	84, 128			
	401-2	Benefits granted to full time employees not granted to part time or temporary employees	85			
	401-3	Parental leave	85, 86			
GRI 403: Saúde e Segurança do Trabalho 2018	403-1	Occupational health and safety management system	90	Not applicable	403-1	Sanepar does not have a formal Occupational Health and Safety (OHS) management system in place.
	403-2	Hazard identification, riskassessment, and incident investigation	90			
	403-3	Occupational health services	90			
	403-5	Worker training on occupationalhealth and safety	87			
	403-6	Promotion of worker health	90			

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Material topic: Management of own and third-party employees						
GRI 403: Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	90			
	403-9	Work-related injuries	90, 129			
	403-10	Work-related ill health	In 2024, there was one case of recordable work-related illness among employees, the main condition being cognitive affective syndrome. Supported by Sanepar's Compliance department, the case was investigated and managed, leading to the transfer of the employee to a department with a lower occupational risk, preserving his/her health. The illness was characterized based on a medical statement, endorsement by the occupational physician and guidelines from the Federal Council of Medicine (CFM, in Portuguese), Ordinance GM/MS No. 1,999/2023, Law 8,213/1991 and Regulatory Standards. There was no record of work-related illness among outsourced workers			
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	87, 129			

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			Omitted requirements	Reason	Explication
Material topic: Management of own and third-party employees					
GRI 404: Training and education 2016	404-2	Programs for the development of employees' skills and assistance for career transition	87 Sanepar is a mixed-capital company governed by the Brazilian Labor Law (CLT, in Portuguese), and hires its employees through civil service examination, which prevents a free career transition between the public and private sectors. To offer assistance at times of transition, such as retirement or termination of contract, Sanepar implemented a Voluntary Redundancy Plan (PDV, in Portuguese) in 2024. This program aims to provide a dignified career transition for long-time employees, offering financial aid and benefits, supporting their contributions and ensuring that they end their professional career in a fair and respectful way, with support to plan the next steps in their lives.		
	404-3	Percentage of employees receiving regular performance and career development assessments	87, 89		
GRI 405: Diversity and equal opportunities 2016	405-1	Diversity in governance bodies and employees	24, 84, 85, 130, 131, 132, 134, 136, 139		
	405-2	Ratio of basic salary and remuneration of women to men	85, 139		

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GRI/SASB Standard	Disclosure		Page Answer	Omission		
				Omitted requirements	Reason	Explication
Material topic: Management of own and third-party employees						
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	In 2024, one case of discrimination was recorded. Sanepar's Code of Conduct and Integrity strengthens respect for diversity, condemns any form of discrimination and combats practices such as forced labor, child labor or exploitation that violate human dignity..			
SASB: Labor Practices	IF-WM-310a.1	Percentage of active workforce covered under collective bargaining agreements	84, 85, 118, 128 In 2024, 99.9% of employees were covered by collective bargaining agreements. Employees not covered by collective bargaining agreements are the appointed officers who did not take the civil service exam.			
Material topic: Management of water and sewage processes						
GRI 3: Material topics 2021	3-3	Management of material topics	44, 47, 60, 81			
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	79, 111			

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GRI/SASB Standard	Disclosure		Page Answer	Omission		
				Omitted requirements	Reason	Explication
Material topic: Management of water and sewage processes						
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	58, 111 Sanepar’s investments are based on its Investment Policy and the Multi-Year Investment Plan (PPI, in Portuguese), which guides a careful allocation of funds to keep its assets up to date and provide sanitation services efficiently. The focus is on operational improvement to guarantee quality water supply and sewage treatment, as well as improving the administrative and technological infrastructure. The Investment Committee, the Executive Board and the Board of Directors analyze and approve investment proposals, in line with the Legal Framework for Sanitation. Strict environmental requirements demand a continuous review of ongoing projects.			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	33, 44, 45, 64 Sanepar collects domestic sewage and directs the flows to treatment units, where effluents are processed before being returned to the receiving water bodies. This process follows strict technical standards and complies with current environmental legislation, ensuring compliance with established quality standards and effluent discharge permits.			
	303-3	Water withdrawal	45, 46, 47, 60			

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GRI/SASB Standard	Disclosure		Page Answer	Omission		
				Omitted requirements	Reason	Explication
Material topic: Management of water and sewage processes						
GRI 303: Water and Effluents 2018	303-4	Water discharge	45, 128			
	303-5	Water consumption	45, 46			
SASB: Activity Metrics	IF-WM-000.B	Total water sourced, percentage by source type	47 Owned vehicle fleet: - Light vehicles: 51 - Heavy vehicles: 171 - Total: 222 Rented vehicle fleet: - Light vehicles: 1,828 - Heavy vehicles: 13 - Total: 1,841			
	IF-WU.000.E	Length of (1) water mains and (2) sewer pipe	Water distribution network: 62,504,800 km Sewage collection network: 43,447,423 km			
SASB: Distribution Network Efficiency	IF-WU-140a.1	Water pipe replacement rate	Replacement of water pipes - Total network replacements: 300,270 - Replacement rate: 4.80 Replacement of sewage pipes - Total network replacements: 56,314 - Replacement rate: 1.30			
	IF-WU-140a.2	Volume of non-revenue real water losses	45			
SASB: Water Supply Resilience	IF-WU-440a.2	Volume of recycled water delivered to customers	Volume of recycled water delivered to customers: 1,835.75 ML. Total volume of water discarded: 20,905.0 ML.			
SASB: Network Resiliency & Impacts of Climate Change	IF-WU-450a.2	Number and volume of sanitary seweroverflows (SSO), percentage of volume recovered	65			

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GRI/SASB Standard	Disclosure		Page Answer	Omission		
				Omitted requirements	Reason	Explication
Material topic: Management of water and sewage processes						
SASB: Network Resiliency & Impacts of Climate Change	IF-WU-450a.3	Number of unplanned service disruptions,and customers affected, each by duration category	81			
Material topic: Adapting to the impacts of climate change and managing GHG emissions						
GRI 3: Material topics 2021	3-3	Management of material topics	71, 73			
GRI 201: Economic Performance 2016	201-2	Financial implications and other risksand opportunities due to climate change	62, 71			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	73,74			
	305-2	Energy indirect (Scope 2) GHG emissions	73,74			
	305-3	Other indirect emissions (Scope 3) of greenhouse gases (GHG)	74			
	305-4	GHG emissions intensity	73,74			
SASB: Activity Metrics	IF-WM-000.C	Number of: (1) landfills, (2) transfer stations, (3) recyclingcenters, (4) composting centers, (5) incinerators, and (6) all otherfacilities	18	Not applicable	(2), (4)	Sanepar has no transfer stations or composting centers.

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GRI/SASB Standard	Disclosure		Page Answer	Omission		
				Omitted requirements	Reason	Explication
Material topic: Adapting to the impacts of climate change and managing GHG emissions						
SASB: Activity Metrics	IF-WM-000.D	Total amount of materials managed, by customer category: (1)municipal, (2) commercial, (3) industrial, (4) residential, and (5) other	69			
SASB: Greenhouse Gas Emission	IF-WM-110a.3	Discussion of long-term and short-termstrategy or plan to manage Scope 1 andlifecycle emissions, emissions reduction targets, and an analysis of performanceagainst those targets	73			
Material topic: Environmental management						
GRI 3: Material topics 2021	3-3	Management of material topics	68, 75			
GRI 304: Biodiversity 2016	304-2	Significant impacts of activities,products and services on biodiversity	75 Sanepar ensures that its construction works are preceded by full environmental licensing, including authorizations to rescue fauna and flora and to suppress vegetation, in accordance with the Atlantic Forest Law (Federal Law No. 11,428/2006). The impacts of effluent discharge are mitigated in accordance with strict environmental standards. In addition, the exploitation of underground watersheds is carried out through wells with permits from the Instituto Água e Terra (IAT, in Portuguese), guaranteeing the sustainable use of water resources.			

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				Omitted requirements	Reason	Explication
Material topic: Environmental management						
GRI 306: Waste 2020	306-1	Waste generation and significantwaste-related impacts	68			
	306-2	Management of significant waste-related impacts	68 The Company collects and monitors waste-related data through the National Solid Waste Information System (SINIR, in Portuguese) and internal controls. These systems are used to track the final disposal of waste from sewage and water processes, as well as waste from laboratories and construction sites. For sludge sent to agricultural recycling, data are also collected from agronomic projects and transportation routes.			
GRI 306: Resíduos 2020	306-5	Waste sent for final disposal	64, 68, 69			
SASB: Recycling & Resource Recovery	IF-WM-420a.4	Amount of electronic waste collected,percentage recovered through recycling	70			
Material topic: Supply chain management						
GRI 3: Material topics 2021	3-3	Management of material topics	109			
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	In 2024, 100% of 246 new suppliers were screened using environmental criteria. Upon signing contracts, suppliers signed a declaration of compliance with the conditions set out in the bidding notices, which include specific responsibilities, suitability criteria, as well as requirements for social and environmental obligations.			

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GRI/SASB Standard	Disclosure	Page Answer	Omission			
			Omitted requirements	Reason	Explication	
Material topic: Supply chain management						
GRI 414: Avaliação Social de Fornecedores 2016	414-1 New suppliers that were screenedusing social criteria	109 In 2024, 100% of new suppliers were screened using social criteria. Upon signing contracts, suppliers signed a declaration of compliance with the conditions set out in the bidding notices, which include specific responsibilities, suitability criteria, as well as requirements for social and environmental obligations.				
Extra disclosures - indicators not included in materiality, but which Sanepar decided to report in order to maintain the historical series and comparability						
GRI 302: Energy 2016	302-1	Energy consumption within the organization	48, 49			
	302-2	Energy consumption outside of theorganization		Complete booklet	Not applicable	Does not apply to Sanepar.
	302-3	Energy intensity	48, 49			

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			Omitted requirements	Reason	Explication
Extra disclosures - indicators not included in materiality, but which Sanepar decided to report in order to maintain the historical series and comparability					
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<p>94, 96 In 2024, 25 sustainability workshops were held in 10 municipalities. Social Impact Assessment conducted by Sanepar covered 22 municipalities, representing 6.35% of the cities where the Company has operational units. Complaint channels are available to local communities in 100% of Sanepar’s operations. The results of this Assessment were made available internally to Sanepar’s audience and externally through the Integrated Report.</p> <p>The Social and Environmental Intervention Program - “Se Ligue na Rede” is implemented in 16.63% of the operations. In 2024, Sanepar maintained 69 active contracts delivering social and environmental services.</p> <p>The Company has engagement programs with stakeholders, as presented on page 96 of the Integrated Report. However, the number of people served in 2024 compared to the number of inhabitants in the municipalities is negligible.</p> <p>Complaint channels are available to local communities in 100% of Sanepar’s operations.</p>	413-1 ii, vi, vii	Information unavailable	These analyses are not conducted.

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Extra disclosures - indicators not included in materiality, but which Sanepar decided to report in order to maintain the historical series and comparability					
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	94 The Company uses the Aspect Identification, Classification and Assessment of Environmental Impacts Worksheet (PAI, in Portuguese) methodology to identify and classify environmental aspects as significant or non-significant. The assessment considers applicable legislation, potential environmental damage and history of events. Significant environmental impacts include Class I Solid Waste – hazardous; chlorine gas leakage; alteration in the quantity or quality of water; sludge and washing water; water losses; leakage; backflow and overflow of raw sewage; odor; sewage sludge; treated effluent. These impacts are monitored and controlled according to environmental standards.			
SASB: Energy Management	IF-WU-130a.1 Total energy consumed, percentage grid electricity percentage renewable	48, 49 Percentage of electricity from the grid: 98.91% Percentage of renewable energy: 1.09%			
SASB: Fleet Fuel Management	IF-WM-110b.1 (1) Fleet fuel consumed, (2) percentage naturalgas, (3) percentage renewable	In 2024, fleet fuel consumption amounted to 249,338.66 G, of which 2.56% came from renewable sources (ethanol) and 97.44% from non-renewable sources (gasoline, LPG and diesel). Sanepar did not use natural gas in 2024. Data were calculated based on fuel consumption reports generated by contractor’s system and are also linked to Sanepar’s SSA Fleet system.			
	IF-WM-110b.2 Percentage (%) of alternative energy vehicles in fleet	0% of vehicles are powered by alternative fuels.			

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

Independent auditor's limited assurance report on the non-financial information included in the Integrated Report

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To the Shareholders, Directors and Management of
Companhia de Saneamento do Paraná - SANEPAR
Curitiba – SP

Introduction

We have been engaged by Companhia de Saneamento do Paraná - SANEPAR (the Company) to present our independent auditor's limited assurance report on the non-financial information included in the "Integrated Report 2024" of the Companhia de Saneamento do Paraná - SANEPAR for the year ended December 31, 2024.

Our limited assurance does not cover information relating to prior periods or any other information disclosed in conjunction with the Integrated Report 2024, including any embedded images and audio or video files.

Responsibility of the Company's management

The Company's management is responsible for the following:

- Selecting and setting proper criteria for preparing the information included in the Integrated Report 2024;
- Preparing the information in accordance with the criteria and guidelines provided by the Global Reporting Initiative (GRI - Standards), with the indicators for the waste management (IF-WM) and water utilities and services (IF-WU) sectors from the Sustainability Accounting Standards Board (SASB) and Guideline CPC 09 - Integrated Reporting, related to Integrated Reporting Framework prepared by the International Integrated Reporting Council (IIRC);
- Designing, implementing and maintaining internal control over information considered relevant for preparing the information included in the Integrated Report 2024 that is free from material misstatement, whether due to fraud or error.

Responsibility of the independent auditor

Our responsibility is to express a conclusion on the non-financial information included in the Integrated Report 2024 based on the limited assurance engagement conducted in accordance with Technical Communication CTO 07/2022, issued by the Federal Accounting Council (CFC), and based on NBC TO 3000 – Assurance Engagements Other than Audits or Reviews of Historical Financial Information, also issued by the CFC, which is equivalent to the international standard ISAE 3000 – Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). Those standards require that the auditor comply with ethical and independence requirements and other related responsibilities, including as to the application of the Brazilian Standard on Quality Management (NBC PA01) and, therefore, the maintenance of a comprehensive quality management system that encompasses documented policies and procedures for compliance with ethical requirements, professional standards and legal and regulatory requirements applicable.

Moreover, the aforementioned standards require that we plan and perform our engagement to obtain limited assurance that the non-financial information included in the Integrated Report 2024, taken as a whole, is free from material misstatements.

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A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) primarily consists of making inquiries of the Company's management and other individuals in the entity involved in the preparation of information, as well as applying analytical procedures to obtain evidence that enables us to issue a limited assurance conclusion on the information taken as a whole. A limited assurance engagement also requires that we perform additional procedures in the event matters come to our attention that cause us to believe that the information disclosed in the Integrated Report 2024, taken as a whole, may contain material misstatements.

The procedures selected were based on our understanding of the aspects relating to the compilation, materiality and presentation of the information included in the Integrated Report 2024 and other circumstances of our engagement and our consideration of the areas and processes associated with the material information disclosed in the Integrated Report 2024 which could contain material misstatements. Our procedures comprised, among others, the following:

- a) Planning the work, considering the relevance, volume of quantitative and qualitative information and the operating systems and internal controls based on which the information included in the Integrated Report 2024 was prepared;
- b) Understanding the calculation methodology and the procedures for the compilation of the indicators through inquiries with the managers responsible for the preparation of the information;
- c) Applying analytical procedures on the quantitative information and making inquiries regarding the qualitative information and its correlation with the indicators disclosed in the information included in the Integrated Report 2024; and
- d) For those cases where there is a correlation between the non-financial data and indicators having a financial nature, match such indicators to the financial statements and/or accounting records.

The limited assurance engagement also included the analysis of the compliance with the guidelines and criteria provided in the framework Global Reporting Initiative (GRI Standards), the Sustainability Accounting Standards Board IF-WM and IF-WU (SASB) and Guideline CPC 09 - Integrated Report (related to Integrated Report Framework prepared IIRC) applicable to the preparation of the information included in the Integrated Report 2024.

We believe that the evidence we have obtained during our work is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures applied in a limited assurance engagement vary in nature and timing and are less in scope than an engagement to obtain reasonable assurance. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the level that would be obtained if a reasonable assurance engagement had been performed. If we had performed a reasonable assurance engagement, we might have identified other matters and possible misstatements in the information included in the Integrated Report 2024. Therefore, we do not express an opinion on this information.

Non-financial data is subject to more inherent limitations than financial data, due to the nature and diversity of the methods used to determine, calculate or estimate such data. Qualitative interpretations of materiality, relevance and accuracy of the data are subject to individual assumptions and judgments. Furthermore, we neither conduct any work based on prior-period information nor in relation to future projections and goals.

The preparation and presentation of sustainability indicators have followed the GRI Standards criteria and, therefore, their objective is not to assure that social, economic, environmental or engineering regulations and laws were complied with. Such criteria prescribe, however, the presentation and disclosure of any events of noncompliance with such regulations when significant sanctions or fines are imposed. Our assurance report should be read and understood in this context, inherent to the criteria selected (GRI Standards).

Conclusion

Based on the procedures performed, described in this report, and on the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information included in the Companhia de Saneamento do Paraná – SANEPAR’s Integrated Report for the year ended December 31, 2024 has not been prepared, in all material respects, in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI Standards), the Sustainability Accounting Standards Board IF-WM and IF-WU (SASB) and Guideline CPC 09 – Integrated Report, correlated to the Integrated Report Framework prepared by the IIRC.

Curitiba, April 09, 2025

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



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

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Credits

Coordination and data collection

Strategic Planning Department (*Gerência de Planejamento Estratégico - GPE*)

Photos

Communication and Marketing
Department (*Diretoria Adjunta de Comunicação e Marketing - DACMK*)

Cover photo

André Thiago Chaves Aguiar

Consulting and content

blendON

Layout

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