



Earnings Release

3Q24

11/07/2024

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Curitiba, November 7, 2024.

Companhia de Saneamento do Paraná – SANEPAR (SAPR3 – Common Share; SAPR4 – Preferred Share; SAPR11 – Units) presents the financial and operating results for the 3rd quarter of 2024 (3Q24). The economic information was prepared in compliance with the accounting practices adopted in Brazil, which cover Brazilian corporate law, pronouncements, guidelines, and interpretations issued by the Accounting Pronouncements Committee (*Comitê de Pronunciamentos Contábeis* - CPC) and based on the accounting standards and procedures set by the Brazilian Securities and Exchange Commission (*Comissão de Valores Mobiliários* - CVM). Also, it follows the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

HIGHLIGHTS 3Q24

EBITDA Margin		Net Profit (MM)		
3Q23: +48.4%	→ 3Q24: +44.4%	3Q23: BRL 396.8	→ 3Q24: BRL 377.5	-4.9%
9M23: +45.8%	→ 9M24: +42.9%	9M23: BRL 1,138.5	→ 9M24: BRL 1,132.4	-0.5%
Number of Economic Units		Net Debt/ EBITDA		
Água	+ 0.9%	1.7x		
Esgoto	+ 2.2%			
Net Revenue		CAPEX (MM)		
3Q24: +6.5% 9M24: +10.4%		3Q23: BRL 491.4	→ 3Q24: BRL 503.0	+2.4%
		9M23: BRL 1,371.7	→ 9M24: BRL 1,374.3	+0.2%

	3Q24 (1)	3Q23 (2)	Var. (1/2)	3Q22 (3)	Var. (2/3)
Receita Líquida	1,709.7	1,605.8	6.5 %	1,432.4	12.1 %
Resultado Operacional	616.5	656.1	-6.0 %	465.3	41.0 %
EBITDA	758.5	777.7	-2.5 %	573.0	35.7 %
Lucro Líquido	377.5	396.8	-4.9 %	274.9	44.3 %
ROE (Atualizado)	14.8	16.3	-1.5 p.p.	14.0	2.3 p.p.
ROIC (Atualizado)	11.5	12.2	-0.7 p.p.	11.0	1.2 p.p.
Dívida Líquida	4,784.1	4,401.2	8.7 %	3,681.7	19.5 %
Margem Bruta	52.9	55.6	-2.7 p.p.	55.9	-0.3 p.p.
Margem Operacional	30.8	34.2	-3.4 p.p.	26.5	7.7 p.p.
Margem Líquida	22.1	24.7	-2.6 p.p.	19.2	5.5 p.p.
Margem EBITDA	44.4	48.4	-4.0 p.p.	40.0	8.4 p.p.
Endividamento do PL	47.6	48.1	-0.5 p.p.	48.0	0.1 p.p.
Dívida Líquida/EBITDA	1.7	1.6	0.1 p.p.	1.7	-0.1 p.p.

1. OPERATING DATA

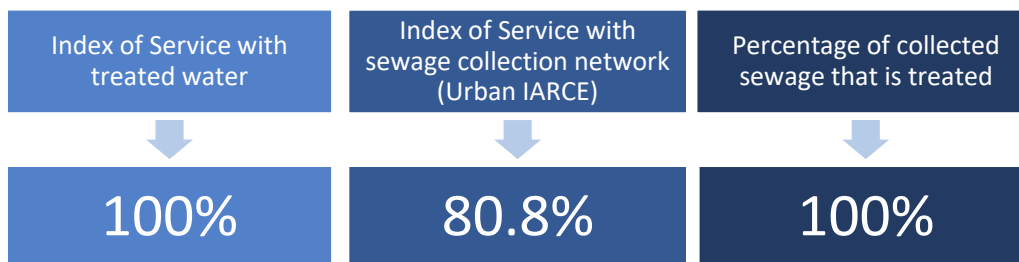
1.1 MARKET

Agreements as a % of the Company's Total Revenue, as of September 30, 2024:

Agreements (% of Total Revenue)				Coverage ratio		Total active economic units (in thousands)	
Municipalities	Total revenue %	Remaining period of concession	Type of concession	Water	Sewage	Water	Sewage
Curitiba	22.1%	23.7 yr.	Water & Sewage	100%	99.0%	846.0	833.7
Londrina	7.2%	23.7 yr.	Water & Sewage	100%	98.7%	257.8	257.0
Maringá	5.4%	15.9 yr.	Water & Sewage	100%	100.0%	175.1	197.1
Ponta Grossa	3.8%	23.7 yr.	Water & Sewage	100%	92.5%	163.3	150.2
Cascavel	3.7%	23.7 yr.	Water & Sewage	100%	100.0%	137.8	152.0
Foz do Iguaçu	3.5%	23.7 yr.	Water & Sewage	100%	83.3%	124.1	103.8
São José dos Pinhais	2.8%	23.7 yr.	Water & Sewage	100%	88.0%	121.9	105.7
Colombo	1.8%	23.7 yr.	Water & Sewage	100%	77.0%	88.9	68.1
Guarapuava	1.7%	23.7 yr.	Water & Sewage	100%	88.0%	73.0	62.8
Toledo	1.6%	23.7 yr.	Water & Sewage	100%	85.5%	65.7	55.6
Other municipalities	46.4%					2,252.6	1,458.4
Totais				100.0%	80.8%	4,306.2	3,444.4

The Company, through 346 municipal concessions, provides water treatment and distribution and sewage collection and treatment services. As established by the 6th/2023 and the 7th/2023 Extraordinary General Assemblies of the Water and Sewage Microregions of the State of Paraná (MRAE-1, MRAE-2 and MRAE-3), the concession terms of 343 municipalities were standardized with due date in 06/05/2048, with the exception of the municipalities of: (i) Porto União (SC), due on 03/31/2048; (ii) Maringá, due on 08/27/2040, which is under legal discussion; and (iii) Andirá, which matures on 12/05/2032 (not operated by the Company).

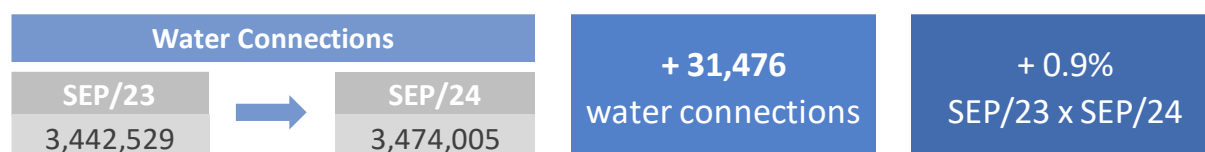
Service: Water and Sewage



Water Connections

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

* Information not audited or not reviewed by independent auditors.



Sewage Connections

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

* Information not audited or not reviewed by independent auditors.



1.2. OPERATING PERFORMANCE

Evolution of Measured Volume of Water

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

* Information not audited or not reviewed by independent auditors.

Evolution of Invoiced Water Volume

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

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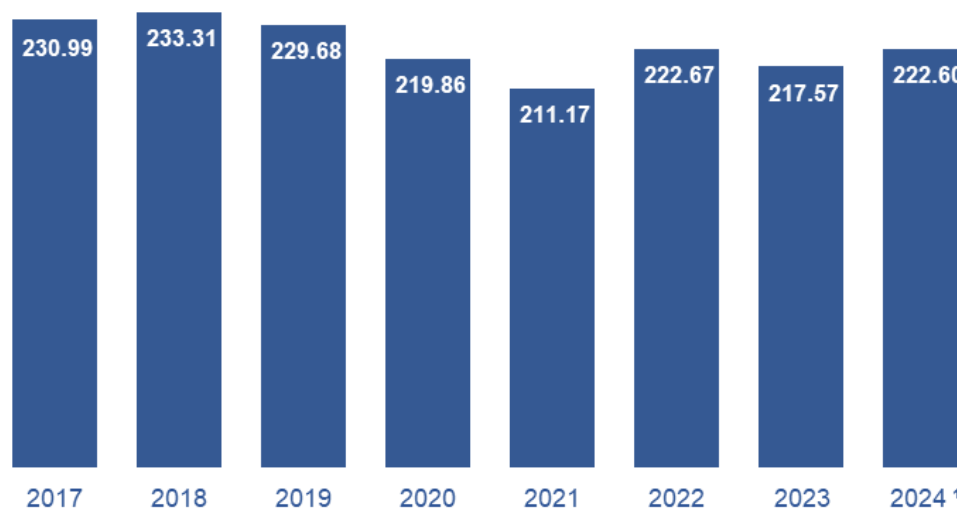
Evolution of Invoiced Sewage Volume

Invoiced Sewage Volume - million m ³ *	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Residential	96.6	92.7	4.2	294.3	277.0	6.2
Commercial	11.5	10.8	6.5	34.4	32.2	6.8
Industrial	1.1	0.9	22.2	3.0	2.9	3.4
Public Utility	1.1	1.0	10.0	3.2	2.9	10.3
Public Administration	4.3	3.9	10.3	12.6	11.3	11.5
Total	114.6	109.3	4.8	347.5	326.3	6.5

* Information not audited or not reviewed by independent auditors.

Evolution of the Loss Per Connection Index*

Liters/Connection/Day



* Information not audited or not reviewed by independent auditors.

* As of the 2023 Fiscal Year, in line with the legal aspects of the Regulatory Framework for Sanitation and by determination of the Regulatory Agency of the State of Paraná (*Agência Reguladora do Estado do Paraná – AGEPAR*), which established the use as an indicator of the Loss Per Connection Index in the Brazilian Sanitation Information System (*Sistema Nacional de Informações em Saneamento Básico – SINISA*) standard, the Company amended the way of calculating and presenting this indicator.

The Loss Per Connection Index calculated in the SINISA standard considers the volume of water losses defined as the difference between the produced volume, the balance between the exported and imported volume, and the micro-volume measured in the hydrometers, excluding the service volume (operating, recovered, and special), being presented on an accumulated basis for a period of 12 months.

¹ Accumulated values for the last 12 months.

Water and Sewage: General Data

Water*	SEP/24 (1)	SEP/23 (2)	Var. % (1/2)	SEP/22 (3)	Var. % (2/3)
Units served by the distribution network	4,306,220	4,267,446	0.9 %	4,222,691	1.1 %
Number of treatment stations	168	168	0.0 %	168	0.0 %
Number of wells	1,210	1,270	-4.7 %	1,170	8.5 %
Number of surface catchment	227	232	-2.2 %	235	-1.3 %
Km of laid network	62,184	61,086	1.8 %	59,825	2.1 %
Volume produced (m ³)	638,277,816	603,591,792	5.7 %	583,826,365	3.4 %
Billing losses%	31.79	31.26	0.53 p.p.	31.66	-0.40 p.p.
Revenues delinquency rate %	0.77	-3.36	4.13 p.p.	4.08	-7.44 p.p.

* Information not audited or not reviewed by independent auditors.

Sewage*	SEP/24 (1)	SEP/23 (2)	Var. % (1/2)	SEP/22 (3)	Var. % (2/3)
Units served by the collection network	3,444,395	3,369,781	2.2 %	3,272,951	3.0 %
Number of treatment stations	267	264	1.1 %	260	1.5 %
Km of laid network	42,932	41,827	2.6 %	40,428	3.5 %
Volume collected in m ³	331,843,494	310,321,968	6.9 %	290,821,131	6.7 %

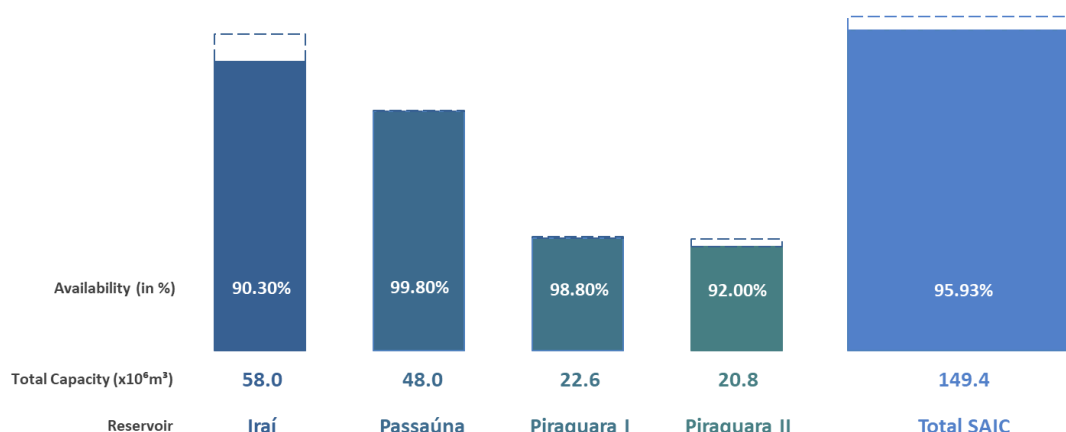
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Available Volumes

The average volume available from the Curitiba Integrated Supply System (*Sistema de Abastecimento Integrado de Curitiba - SAIC*) is composed of the Piraquara I, Piraquara II, Iraí, and Passaúna Dams. In the Municipality of Foz do Iguaçu, Sanepar uses water from the Itaipu Binacional Hydroelectric Dam, from the Itaipu Lake, on the Paraná River.

As of September 30, 2024, the average reserve volume was at 95.9% (99.0% as of 09/30/2023).

SAIC Dam Levels on 09/30/2024*



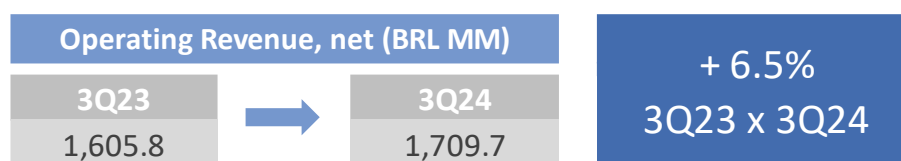
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2. FINANCIAL DATA

2.1 ECONOMIC PERFORMANCE

Operating Revenue

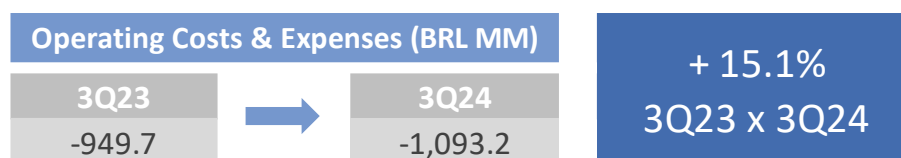
Operating revenue - In BRL million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Revenues from water	1,086.7	1,050.1	3.5	3,240.5	3,067.1	5.7
Revenues from sewage	696.0	627.9	10.8	2,049.4	1,743.8	17.5
Revenues from services	35.2	31.6	11.4	104.0	82.1	26.7
Revenues from solid waste	3.7	3.3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



Net operating revenue increase is mainly due to:

- (i) the tariff adjustment of 2.9577% as of May 17, 2024;
- (ii) the increase in invoiced volumes of water and sewage; and
- (iii) the increase in the number of connections.

Operating Costs and Expenses



Operating Costs & Expenses BRL million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Personnel	-432.8	-330.6	30.9	-1,240.5	-983.8	26.1
Materials	-78.3	-80.9	-3.2	-235.8	-244.0	-3.4
Electricity	-122.7	-132.7	-7.5	-407.8	-368.6	10.6
Sewage Operation Services (PPPs)	-11.7	-	-	-29.5	-	-
Third-party services	-275.1	-225.8	21.8	-762.0	-613.8	24.1
Depreciation and amortization	-142.0	-121.6	16.8	-412.6	-355.7	16.0
Gains (Losses) in Realization of Credits	-31.3	43.3	-172.3	-92.4	88.1	-204.9
Municipal Sanitation and Environmental Funds	-34.8	-28.1	23.8	-105.0	-81.0	29.6
Regulatory fee	-9.2	-8.7	5.7	-27.5	-26.2	5.0
Indemnifications for damages to third parties	-47.8	-11.1	330.6	-90.8	-15.2	497.4
Labour Indemnifications to third parties	-0.3	-	-	-7.5	-1.1	581.8
Fees, Permits and Licensing	-0.6	-	-	-8.6	-1.0	760.0
Expenses capitalized	34.8	30.9	12.6	92.3	92.9	-0.6
Provision for contingencies	128.3	-18.7	-786.1	226.1	-139.6	-262.0
Pension plan and health insurance	-12.5	-11.4	9.6	-37.5	-34.3	9.3
Profit sharing program	-28.8	-30.4	-5.3	-86.6	-87.1	-0.6
Assets write-off, net	1.2	-1.2	-200.0	-3.5	-3.9	-10.3
Other costs and expenses	-29.6	-22.7	30.4	-78.7	-72.3	8.9
Total	-1,093.2	-949.7	15.1	-3,307.9	-2,846.6	16.2

The main variations were due to:

Personnel

Growth of 30.9%, as a result of: (i) Salary adjustment of 3.86% (INPC - National Consumer Price Index) on labor charges and benefits regarding the Collective Bargaining Agreement – ACT 2024/2026 (base date March 2024); (ii) Adjustment of 9.88% of SANESAÚDE in June 2024; (iii) Labor indemnities related to cases judged at BRL 85.3 million (BRL 9.2 million in the same period of 2023); and (iv) provision of an indemnity allowance of BRL 17.2 million (BRL 16.3 million in the same period of 2023). On the other hand, the number of employees increased from 6,140 in 3Q23 to 6,066 in 3Q24.

Materials

A decrease of 3.2% in spending on office supplies for use and consumption (decrease of 21.1%), safety and protection materials (decrease of 39.4%), and, above all, in treatment materials, which represents 62.0% of total expenses with materials in the quarter (decrease of 5.2%). The decrease in treatment materials is mainly related to the following: i) a decrease in the price of chemical products used in water treatment, such as: aluminum sulfate and orthophosphate-polyphosphate; ii) favorable turbidity conditions in most water sources (presence of organisms and organic matter); iii) a decrease in the use of PAC and chlorine dioxide due to the improvement in the quality of raw water in the region covered by the Ponta Grossa Regional Management; and iv) sewage controls conducted in the operating routine of ETEs to optimize and reduce the application of coagulants (PAC).

Electricity

A decrease of 7.5%, mainly due to the migration of approximately 250 of the Company's operating consumer units to the Free Energy Market in the third quarter of 2024.

Sewage Operation Services – PPP

The Centro Sul Public-Private Partnership – PPP activities for operating the sewage system in 16 municipalities of the Central-Coast Microregion of Paraná (MRAE-1) started in 2024.

Third-Party Services

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

Depreciation and Amortization

An increase of 16.8%, mainly due to the beginning of operations of intangible assets and/or fixed assets, in the period from October 2023 to September 2024, in the amount of BRL 1,810.0 million (net of write-offs).

Expected Losses on the Realization of Credits

An increase of 172.3%, caused by an increase in defaults, mainly from private customers. In 3Q23, the private customer credit recovery program (RECLIP) was in effect, which resulted in the reversal of the provision in the period, impacting the comparative base.

Municipal Sanitation and Environmental Management Fund

Growth of 23.8%, mainly due to the increase in the calculation base related to the tariff adjustment, increase in volumes, and consequent increase in revenue, as well as contract renegotiation.

Compensation for Damages to Third Parties

Growth of 330.6%, due to the recognition in the 3Q24 result of civil lawsuit write-offs of BRL 47.8 million, mainly related to the partial write-off of a lawsuit that questioned tariff values practiced by the Company filed by residential condominiums in municipalities on the coast of Paraná, in the amount of BRL 28.5 million, in addition to other lawsuits mainly related to undue collection of amounts and pain and suffering damages.

Provision for Contingencies

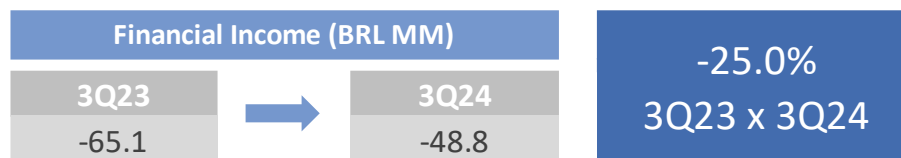
A reduction of 786.1%, mainly due to the reversal of BRL 99.3 million due to the definitive write-off or shelving of 492 labor lawsuits (BRL 12.3 million referring to lawsuits filed by the Paraná Engineers Union - SENGE), offset by the supplementary provision and new labor lawsuits in the amount of BRL 65.4 million, the subject matters of which mainly arise from: (i) additional allowances and overtime; (ii) lawsuits filed by the Engineers' Union (SENGE) regarding salary differences under the Positions, Careers, and Compensation Plan – PCCR; (iii) Weekly Paid Rest – DSR; and (iv) salary parity. A reversal

of BRL 100.6 million occurred in 3Q24, mainly due to the reclassification of contingency risk with a probability of loss from "probable" to "possible" in lawsuits for pain and suffering damages filed based on a shortage of water in the municipality of Maringá in 2016 in the amount of BRL 63.5 million and due to the partial write-off of a lawsuit that questioned tariff values practiced by the Company filed by residential condominiums in municipalities on the coast of Paraná, of BRL 27.8 million.

2.2 ECONOMIC INDICATORS

Financial Income

Financial income (loss) - in BRL million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Financial revenues						
Financial investments	45.4	42.1	7.8	145.8	136.8	6.6
Monetary variation gains	30.5	29.8	2.3	81.6	82.0	-0.5
Exchange rate variation gains	4.7	0.3	1,466.7	4.7	1.2	291.7
Gain on Derivative Financial Instruments	6.3	0.3	2,000.0	18.7	0.5	3,640.0
Other financial revenues	14.0	-1.6	-975.0	37.6	0.2	18,700.0
Total financial revenues	100.9	70.9	42.3	288.4	220.7	30.7
Financial expenses						
leases	-124.9	-122.5	2.0	-372.3	-321.9	15.7
Monetary variation losses	-11.8	-12.3	-4.1	-63.1	-76.4	-17.4
Exchange rate variation losses	-7.6	-0.5	1,420.0	-18.7	-0.5	3,640.0
Derivative losses	-5.3	-0.7	657.1	-9.7	-2.8	246.4
Other financial expenses	-0.1	-	-	-1.0	-0.5	100.0
Total financial expenses	-149.7	-136.0	10.1	-464.8	-402.1	15.6
Financial income (loss)	-48.8	-65.1	-25.0	-176.4	-181.4	-2.8

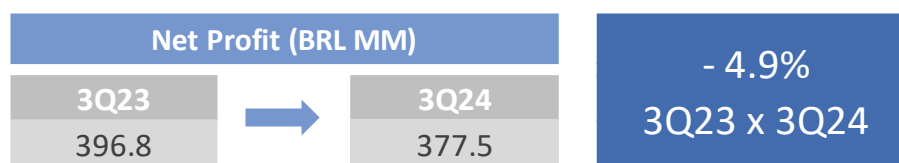


Financial Revenues grew by 42.3%, from BRL 70.9 million in 3Q23 to BRL 100.9 million in 3Q24, mainly due to Other Financial Revenues / Reversals (related to contractual default and present value adjustments on Contractual Financial Assets), Gains on Derivative Financial Instruments, and Positive Exchange Rate Variations.

Financial Expenses increased by 10.1%, from -BRL 136.0 million in 3Q23 to -BRL 149.7 in 3Q24, mainly due to expenses related to negative exchange rate variations and losses from derivative financial instruments.

Economic Income

Economic Result - BRL million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Operating income	616.5	656.1	-6.0	1,764.1	1,749.2	0.9
Financial income (loss)	-48.8	-65.1	-25.0	-176.4	-181.4	-2.8
Taxes on income	-190.2	-194.2	-2.1	-455.3	-429.3	6.1
Net income for the period	377.5	396.8	-4.9	1,132.4	1,138.5	-0.5



The result was negatively impacted by a 15.1% increase in operating costs and expenses.

Economic-financial Income

Non-recurrent items - In BRL million *	3Q24	3Q23	9M24	9M23
Lucro Líquido	377.5	396.8	1,132.4	1,138.5
Change in probability of loss (from probable to possible) Civil Law Suit - Maringá	-63.5	-	-63.5	-
Tax effects	21.6	-	21.6	-
Pro forma net income	335.6	396.8	1,090.5	1,138.5
% Net margin of non-recurrent items	19.6	24.7	21.5	24.8
Adjusted EBITDA of non-recurrent items	695.0	777.7	2,113.3	2,104.9
% Adjusted EBITDA margin of non-recurrent items	40.6	48.4	41.7	45.8

Distribution of Generated Economic Wealth

Distribution of Generated Economic Wealth - In BRL million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Personnel remuneration	408.9	311.5	31.3	1,172.6	926.4	26.6
Government Compensation (taxes)	378.2	370.2	2.2	1,021.2	942.6	8.3
Third-party compensation (rents)	1.4	1.5	-6.7	5.3	6.3	-15.9
Return on debt capital (interest and monetary variations)	149.7	136.0	10.1	464.8	402.1	15.6
Interest on Equity & Dividends	-	-	-	224.0	268.9	-16.7
Net income for the period (not distributed)	377.5	396.9	-4.9	908.4	869.7	4.4
Total Economic Wealth	1,315.7	1,216.1	8.2	3,796.3	3,416.0	11.1

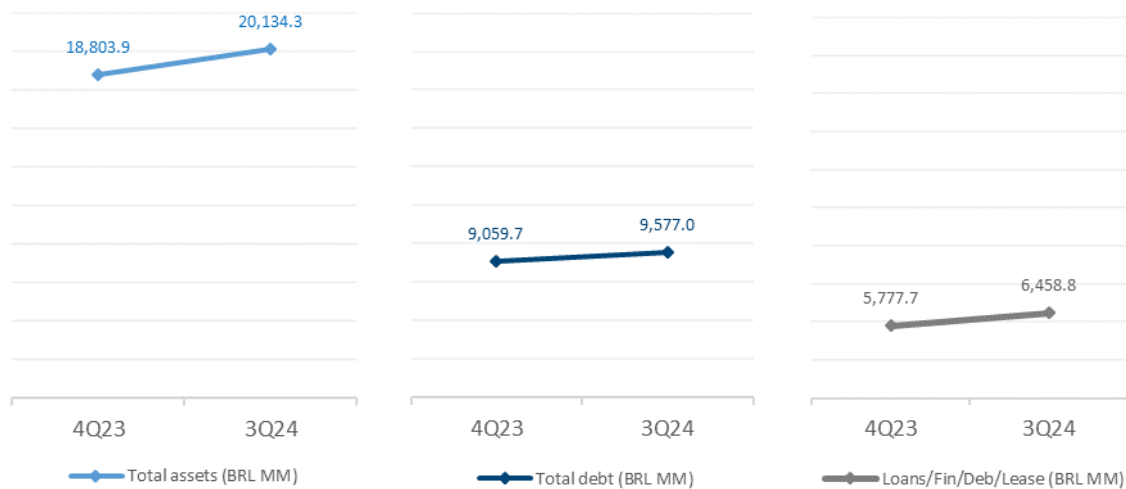
Sanepar's growth and development strategy, to operate in a public utility market, also open to the private sector, is based on seeking effective results, commitment to the universalization, to the quality of services provided, and meeting the needs of the Government and of shareholders.

Economic Indicators

Economic Indicators - in BRL million	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Net operating revenue	1,709.7	1,605.8	6.5 %	5,072.0	4,595.8	10.4 %
Operating profit	616.5	656.1	-6.0 %	1,764.1	1,749.2	0.9 %
Net Income	377.5	396.8	-4.9 %	1,132.4	1,138.5	-0.5 %
% Operating revenue*	30.8	34.2	-3.4 p.p.	29.1	31.6	-2.5 p.p.
% Net margin*	22.1	24.7	-2.6 p.p.	22.3	24.8	-2.5 p.p.
% Return on average shareholders' equity *	3.6	4.3	-0.7 p.p.	11.2	12.5	-1.3 p.p.
Net debt / EBITDA (12 month accumulated) *	1.7	1.6	0.1 p.p.	1.7	1.6	0.1 p.p.

* Information not audited or not reviewed by independent auditors.

Evolution of Assets and Debts



Evolution of Indicators

	Reference	SEP/24	DEC/23	Var.
Equity	BRL million	10,557.3	9,744.2	8.3 %
Share value *	BRL	6.99	6.45	8.4 %
Indebtedness level *	%	47.6	48.2	-0.6 p.p.
Current ratio *	BRL	1.75	1.41	24.1 %
Quick ratio *	BRL	1.71	1.37	24.8 %

* Information not audited or not reviewed by independent auditors.

EBITDA and Operating Cash Generation

EBITDA - BRL Million *	3Q24 (1)	3Q23 (2)	Var. % (1/2)	9M24 (3)	9M23 (4)	Var. % (3/4)
Net income for the period	377.5	396.8	-4.9	1,132.4	1,138.5	-0.5
(+) Taxes on Income	190.2	194.2	-2.1	455.3	429.3	6.1
(+) Financial income (loss)	48.8	65.1	-25.0	176.4	181.4	-2.8
(+) Depreciation and amortization	142.0	121.6	16.8	412.6	355.7	16.0
EBITDA	758.5	777.7	-2.5	2,176.7	2,104.9	3.4
% EBITDA Margin	44.4	48.4	-4.0 p.p.	42.9	45.8	-2.9 p.p.
% EBITDA conversion into cash	109.2	90.8	18.4 p.p.	94.7	82.2	12.5 p.p.

* Information not audited or not reviewed by independent auditors.

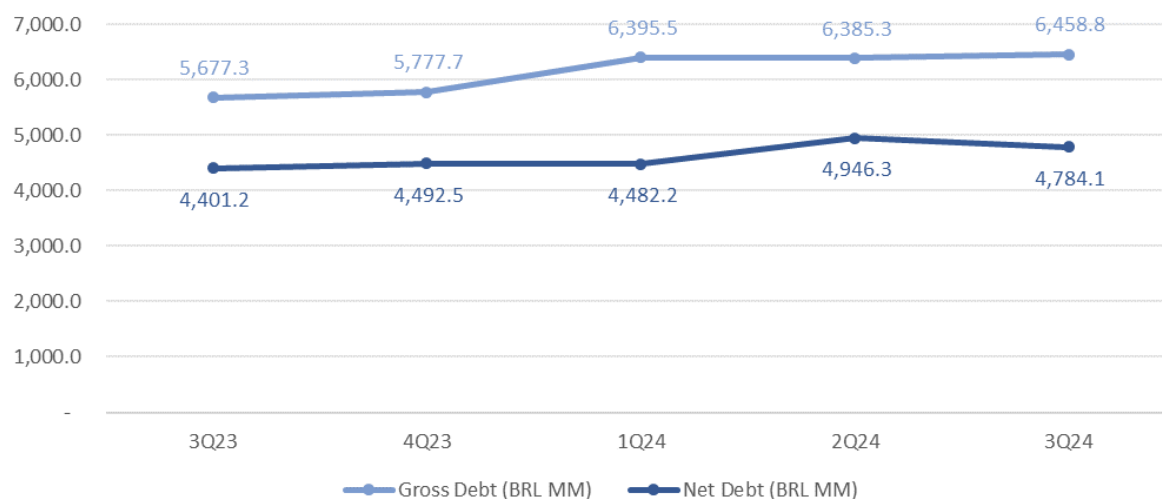
Operating cash generation in 3Q24 was BRL 828.2 million, an increase of 17.3% compared to 3Q23. The Conversion of EBITDA into Operating Cash was 109.2%.

2.3 CAPEX

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

2.4 INDEBTEDNESS

Quarterly Evolution of Gross Debt and Net Debt



Leverage Ratio (Net Debt/EBITDA - accumulated 12 months) and Level of Indebtedness

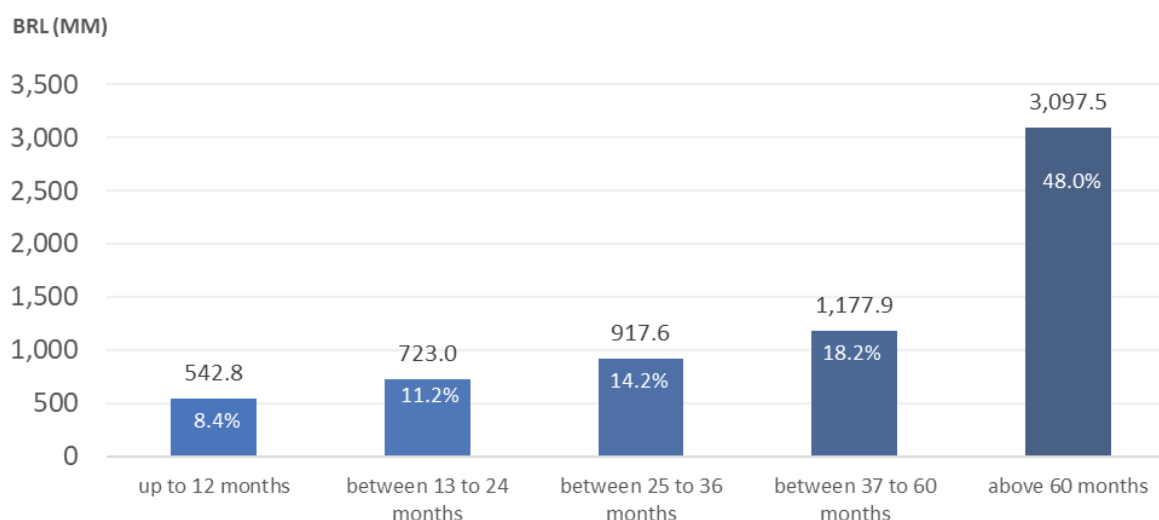
	3Q23	3Q24
Leverage Ratio	1.6x	1.7x
Indebtedness level	48.1%	47.6%

Breakdown of loans, financing, debentures, and leases on 09/30/2024:

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

* IPCA as a variable component of the TLP (Long-Term Rate)

Debt breakdown by maturity



3. REGULATIONS

2nd Periodic Tariff Review - Sanepar 2nd RTP

On October 21, 2020, at the 21st Extraordinary Meeting of the Board of Directors of the Regulatory Agency for Delegated Public Services of Paraná (*Agência Reguladora de Serviços Públicos Delegados do Paraná* - AGEPAR), the establishment of the 2nd Periodic Tariff Review (RTP) of Sanepar was approved, with guidelines for it to take place in two stages, the first in 2021 and the second stage in 2022.

The first stage of the 2nd RTP was consolidated into nine technical notes, which were based on the methodology applied in the first tariff cycle. In accordance with the provisions of State Complementary Law No. 222/2020, the technical notes were submitted to public consultations from January 4 to February 17, 2021, and a public hearing on March 31, 2021.

On April 14, 2021, AGEPAR's Board of Directors, at Extraordinary Meeting No. 012/2021, submitted the final result of the 1st stage of the 2nd RTP, when it decided to approve the tariff repositioning of 5.7701%, with an annual application of the X Factor of 0.98% on the B portion of the tariff.

Through Resolution No. 007 of March 29, 2022, Agepar published the schedule for the 2nd stage of the 2nd RTP that resulted in the preparation of eighteen technical notes, which, in line with the provisions of State Complementary Law No. 222/2020, were submitted to four public consultations, held between June 2022 and March 2023, and to a public hearing, in which the result of the P0 corresponding to the 2nd tariff cycle of Sanepar was presented on April 18, 2023.

On April 20, 2023, AGEPAR's Board of Directors approved the adjustment index of 8.2327%, which included the final calculation of the tariff repositioning referring to the 2nd RTP, the annual tariff adjustments (IRTs) of 2022 and 2023, indexed to the IPCA, and the X Factor of 0.08%, applied on the total tariff resulting from the P0 (except the financial installments), with the new tariff effective as of May 17, 2023.

Sanepar's tariff model underwent changes in the 2nd Periodic Tariff Review, such as the reclassification of costs between manageable and non-manageable to be considered by the regulatory agent.

The most significant changes were in relation to the costs of chemical products, which were now considered manageable costs, and electricity, where the Agency implemented a differentiated tariff treatment which was broken down into: (i) average price of electricity, measured in BRL /GWh, classified as a non-manageable cost; and (ii) specific consumption, through electricity consumption, measured in projected GWh, classified as a manageable cost. The motivation for this breakdown comes from the allegation that the Company does not manage energy prices, only having action over the management of consumption.

Also, the Municipal Sanitation Fund (*Fundo Municipal de Saneamento*), the Charge for the Use of Water Resources (*Cobrança pelo Uso de Recurso Hídrico*), the Pass-Through for the Use of Springs (*Repass*

pela Utilização de Manancial), and the Regulation Fee were maintained as non-manageable costs, and expenses for IPVA, IPTU and Fees, Permits and Licensing were included.

1st RTP Deferral

Part of the financial portion in the tariff comes from the deferral from the 1st RTP of Sanepar, when the Company was authorized Agepar, through Authorizing Resolution No. 003, of April 12, 2017, to apply the repositioning tariff index of 25.63% as of April 17, 2017, as provided for in article 3:

Article 3 - To define that the application of the tariff review approved under article 2 of this Resolution shall be deferred for eight (8) years, with the first installment corresponding, in 2017, to an average repositioning of eight point fifty-three percent (8.53%), and the others in seven (7) installments of two point eleven percent (2.11%), plus the corresponding financial adjustment and economic adjustment, which will be carried out by applying the weighted average rate of daily financing calculated in the Special System for Settlement and Custody (*Sistema Especial de Liquidação e Custódia* - SELIC), as defined in the Technical Note approved in article 1 of this Resolution.

In the 2nd stage of the 2nd RTP, Agepar updated the rule for calculating financial installments in relation to the 1st RTP criteria.

Specifically, regarding the calculation of the deferral compensation tariff, the balance was assessed on December 2020 (base date for calculating the 2nd RTP), using the Selic interest rate as a correction index, applied to the difference between the verified revenue and the current tariff, which amounted BRL 1,582 billion.

The change in methodology occurred in the indexer for the projection of compensation installments considered in the 2nd RTP tariff, with a single indexer defined by the Agency, including for deferral, starting to be projected based on the WACC calculated in the 2nd RTP until the end of the cycle.

The balance of offset installments on the base date of December/2020, which ends at the end of the second tariff cycle, totaled BRL 1.255 billion at the time of the 2nd RTP.

Regarding accounting records, in analogy to Technical Guideline OCPC 08 - Recognition of Certain Assets and Liabilities in General Purpose Accounting and Financial Reports of Electric Energy Distributors issued under the Brazilian and International Accounting Standards, the Company does not record in the Financial Statements the amounts receivable from the deferral, considering that: (i) the realization or enforceability of these amounts would depend on a future event not fully controllable by the entity - future invoicing of water and sewage services; (ii) it is not practicable to know, at the time the right to receive arises, who the debtors of these amounts are; and (iii) the effective receipt of these amounts will only occur upon the maintenance of the grants.

Public Consultation on Annual Tariff Adjustment Methodology

On September 12, 2023, Agepar Public Consultation No. 008/2023 was opened, referring to Technical Note No. 10/2023-CSB - Annual Tariff Adjustment Methodology to be applied as of the year 2024 for

basic sanitation of water and sewage services from the Companhia de Saneamento do Paraná – Sanepar. On October 11, 2023, Sanepar presented its contributions.

In summary, the methodology proposed by the Agency adjusts costs according to the IPCA, except for electricity costs, which are adjusted by the variation in energy prices, and both are discounted or increased by a quality performance factor (Q Factor) and discounting productivity gains (X Factor). As for Industrial Charges, the methodology establishes that adjustments relating to the variation between projected and realized values will only be determined in the subsequent RTP.

In January, 2024, Agepar's Board of Directors approved Technical Note No. 010/2023 - Methodology for Annual Tariff Adjustment of Basic Water and Sewage Sanitation Services.

Annual Tariff Adjustment Index - IRT 2024

On 02/09/2024, the Company filed its request for the annual Tariff Adjustment Index (IRT 2024) with Agepar. At a meeting of the Agency's Board of Directors held on 04/09/2024, the 2024 Annual Tariff Adjustment Index (IRT 2024) of 2.9577% was approved, to be applied to the balance tariff, resulting in an average tariff of BRL 6.6290/m³, in accordance with the current adjustment methodology, set out in Agepar Technical Note 10/2023-DRE/CSB, and its application was authorized as of 05/17/2024.

3rd Periodic Tariff Review – Sanepar 3rd RTP

With a view to carrying out the 3rd RTP, scheduled for completion in May 2025, Agepar carried out the actions, highlighted below:

On 03/19/2024, Agepar published resolution No. 17 of March 14, 2024, which approved the Regulatory Compensation Base Assessment Methodology – BRR, for the basic sanitation service (water and sewage).

On 04/26/2024, Agepar published resolution No. 20 of April 26, 2024, which approved the schedule for the 3rd Periodic Tariff Review – RTP for basic water and sewage sanitation services.

On 06/13/2024, at the special meeting No. 16/2024, Agepar authorized a Public Consultation as a social participation procedure to obtain contributions, suggestions, proposals, criticisms, and other pertinent manifestations, by any stakeholders, regarding the "Periodic Tariff Review Manual for Basic water and sewage sanitation services."

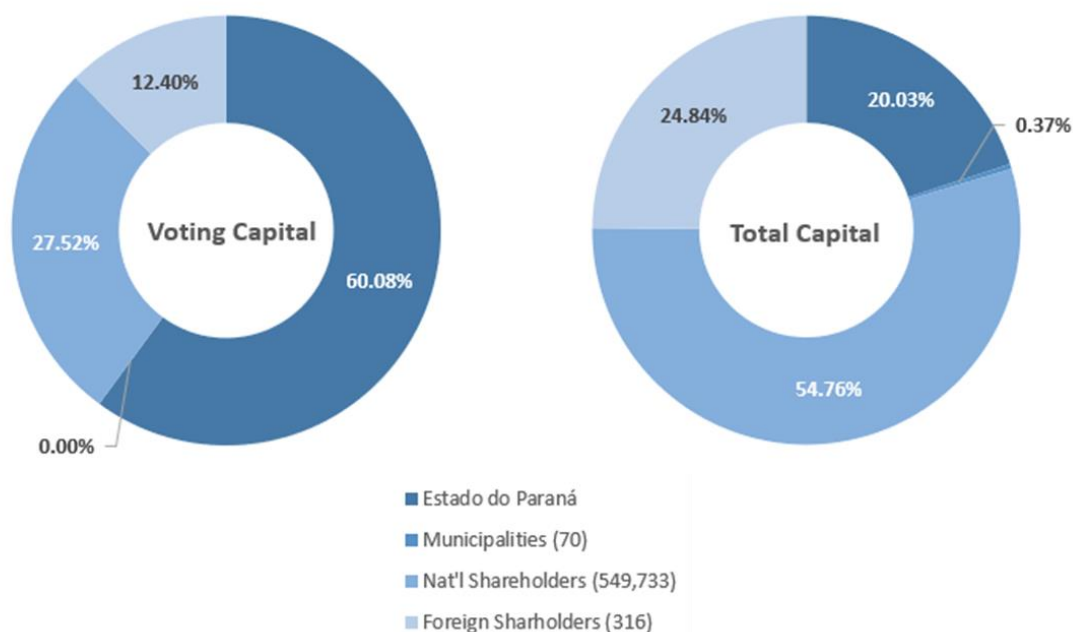
On 06/17/2024, Agepar published resolution No. 29 of June 13, 2024, which approved the Inspection Plan for the Regulatory Compensation Base (BRR) for the basic water and sewage sanitation service.

On 09/12/2024, Agepar published resolution No. 38 of September 11, 2024, which approved the final version of the Tariff Review Manual for water and sewage basic sanitation services - Technical Note No. 7/2024- CSB/DRE.

4. CAPITAL MARKETS

4.1 SHAREHOLDER COMPOSITION OF CAPITAL on September 30, 2024.

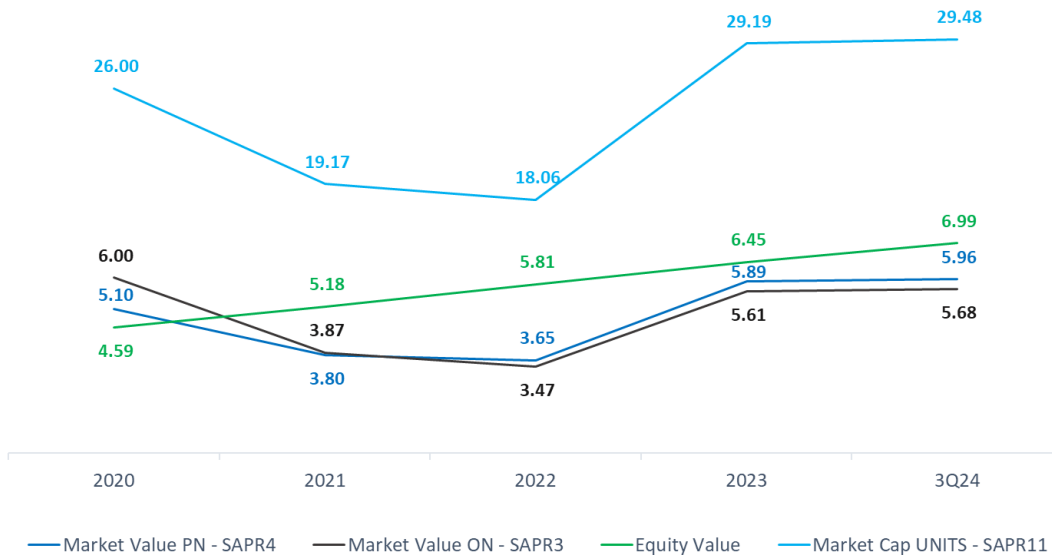
SHAREHOLDERS	Number of Shares			Shareholder Cap (BRL thousands)			% of share	
	ON	PN	Total	ON	PN	Total	Voting Capital	Total Capital
Estado do Paraná	302,653,775	3	302,653,778	1,201,638	0	1,201,638	60.08%	20.03%
Municipalities (70)	-	5,561,963	5,561,963		22,083	22,083	-	0.37%
Nat'l Shareholders (549,733)	138,641,976	688,838,390	827,480,366	550,456	2,734,923	3,285,379	27.52%	54.76%
Foreign Sharholders (316)	62,439,508	313,069,904	375,509,412	247,906	1,242,994	1,490,900	12.40%	24.84%
TOTAL	503,735,259	1,007,470,260	1,511,205,519	2,000,000	4,000,000	6,000,000	100.00%	100.00%



4.2 SECURITIES

Security	Ticker	Closing Value 3Q23	Closing Value 3Q24	Variation between 2Q23 and 3Q24
Common Shares	SAPR3	BRL 4.42	BRL 5.68	28.51%
Preferred Shares	SAPR4	BRL 4.57	BRL 5.96	30.42%
Units	SAPR11	BRL 22.86	BRL 29.48	28.96%

Comparison between book value and market value (in BRL)



The book value of each share at the end of 3Q24 was BRL 6.99, compared to BRL 6.45 at the end of 4Q23. The Company's market value on September 30, 2024 was approximately BRL 8.9 billion.

4.3 PAYOUT

According to the Bylaws, the portion regarding the mandatory dividend may not be less than 25% of the adjusted net income, pursuant to article 202 of Law 6.404/76.

Pursuant to the current dividend policy, the Management may, besides the mandatory annual dividend, subject to financial health and the public interest that motivated the creation of the Company, approve the distribution of an additional dividend at up to 25% of net income. For shareholders holding preferred shares, Dividends or Interest on Equity ("IoE") per share is 10% higher than that attributed to common shares.

Every six months, in June and December of each year, Sanepar makes an accounting credit to its shareholders relating to Interest on Equity on the results of each six-month period, for shareholders with a shareholding position on the date defined by Board of Directors in June and December of each year.

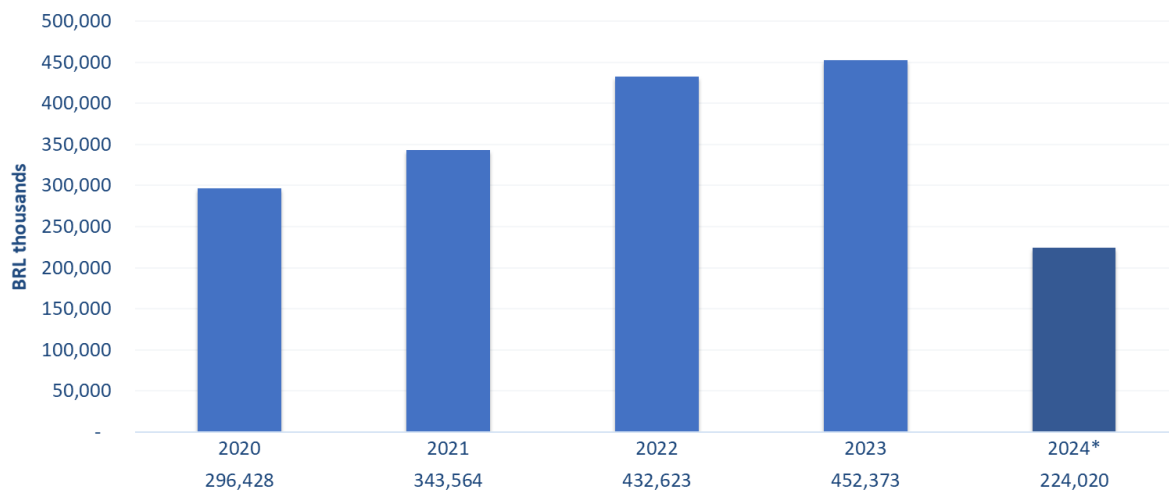
Negotiations after the credit are considered ex-dividends (interest on equity and dividends).

Interest on Equity is subject to Withholding Income Tax, except for shareholders who declare themselves immune or exempt.

On June 27, 2024, the payment of interest on equity credits related to the 1st and 2nd halves of 2023 took place, in accordance with the decision from the 60th Annual General Meeting (AGM).

For the first half of 2024, the calculated (gross) amount of Interest on Equity, subject to the legal limit of Long-Term Interest Rate (*Taxa de Juros de Longo Prazo – TJLP*) variation within the period, was BRL 224,019,722.22. This amount replaces the Mandatory Dividends, as provided for in the articles of incorporation and based on the results assessed in the 1st half of 2024. The Interest on Equity credit was defined by the Board of Directors at its 6th/2024 Ordinary Meeting on June 20, 2024, and disclosed to the market in the Notice to Shareholders of the same date, considering the shareholding position of June 28, 2024.

Shareholders' compensation:



*JCP credited for 1H24.

2020 to 2024 Dividend/loE Payments

Fiscal Year	Period	Dividends/ loE*	Gross amount assigned (BRL)	Value per ON share (BRL) SAPR3	Value per PN share (BRL) SAPR4	Value per Unit (BRL) SAPR11	Record date	Payment date
2024	1st Half	loE	224,019,722.22	0.138974142	0.152871556	0.750460368	06/28/2024	Definition by 2025/AGM
Total distribution - Year 2024			224,019,722.22					
2023	1st Half	loE	268,850,259.28	0.166785468	0.183464015	0.900641526	06/30/2023	06/27/2024
	2nd Half	loE	183,522,372.75	0.113850977	0.125236075	0.614795278	12/28/2023	06/27/2024
Total distribution - Year 2023			452,372,632.03					
Payout (from the adjusted net income)			31.7%					
2022	1st Half	loE	154,206,243.29	0.095664257	0.105230683	0.516586990	06/30/2022	06/27/2023
	2nd Half	loE	278,416,914.89	0.172720292	0.189992322	0.932689579	12/29/2022	06/27/2023
Total distribution - Year 2022			432,623,158.18					
Payout (from the adjusted net income)			39.6%					
2021	1st Half	loE	151,083,814.93	0.093727210	0.103099931	0.506126935	06/30/2021	06/24/2022
	2nd Half	loE	174,779,663.05	0.108427301	0.119270031	0.585507423	12/30/2021	06/24/2022
	2021	Dividends	17,700,964.58	0.010981071	0.012079178	0.059297781	04/28/2022	06/24/2022
Total distribution - Year 2021			343,564,442.56					
Payout (from the adjusted net income)			30.7%					
2020	1st Half	loE	150,687,449.07	0.093481318	0.102829450	0.504799119	06/30/2020	06/18/2021
	2nd Half	loE	145,740,318.85	0.090412289	0.099453518	0.488226359	12/30/2020	06/18/2021
Total distribution - Year 2020			296,427,767.92					
Payout (from the adjusted net income)			31.4%					

* Interest on Equity

5. OTHER INFORMATION

5.1 ESG AGENDA

In August, the Company's economic performance was recognized in several relevant awards, such as: The Transparency Trophy, awarded by the National Association of Finance, Administration and Accounting Executives (ANEFAC) for the Financial Statements for the 2023 Fiscal Year, in the "net revenue between BRL 5 billion and BRL 20 billion" category; and the Valor 1000 Award, promoted by Jornal Valor Econômico, also due to the Company's financial performance achieved in 2023 and for its actions focused on environmental, social and governance (ESG) practices. Sanepar had the best performance in the Southern Region of Brazil among the largest in the "Water, Sanitation and Environmental Services" sector, ranking fourth in the sector in the country. In addition to being recognized for its economic performance in August, the Company also received recognition in Canada as a Climate Smart Utilities within the IWA Recognition Programme promoted by the International Water Association (IWA).

5.2 ELECTION AND TAKING OFFICE – BOARD OF EXECUTIVE OFFICER

On 09/12/2024, the Board of Directors, at its 9th/2024 Ordinary Meeting, elected Mr. Bihl Elerian Zanetti to serve as Chief Commercial Officer taking office upon signing the term of office as required by Article 149 of Law 6,404/76.

5.3 PPPs OF THE CENTRAL-EAST (MRAE-2) AND WEST (MRAE-3) MICROREGIONS OF PARANÁ

On 09/20/2024, in a Public Session held on at B3 Stock Exchange, the envelopes were opened under International Bidding No. 001/2024, regarding the Public-Private Partnerships (PPP) for the provision of sewage services in municipalities of the Central-East (MRAE-2) and West (MRAE-3) Microregion of Paraná, in three lots.

The Bid Commission declared the bidders with the best classifications and the highest discounts in relation to the maximum price allowed in the bidding process as follows:

Lot 1 - Central-East Microregion (36 municipalities)

Highest-ranked bidder: Saneamento Consultoria

Discount on the proposal of: 24.85%

Lot 2 - West Microregion (48 municipalities)

Highest-ranked bidder: Acciona Água Brasil

Discount on the proposal of: 28.59%

Lot 3 - West Microregion (28 municipalities)

Highest-ranked bidder: Iguá Saneamento

Discount on the proposal of: 26.24%

According to the schedule provided for in Bid Notice, the next steps are: (i) Publication of the Minutes of the Bid Judgment; (ii) Opening of the Single Appeal Period; (iii) publication of judgment of appeals; and (iv) awarding of the bidding object to the winning bidders and approval of the bidding result.

5.4 WATER CRISIS/DROUGHT AND AVAILABLE VOLUMES

Considering State Decree No. 7258, of September 4, 2024, and Resolution No. 022/2023 of the State Water Resources Council (CERH), published Resolution No. 42/2024 of September 12, 2024, aiming to establish general guidelines and criteria for dealing with the emergency situation in the municipalities of the State of Paraná that are being affected by the drought.

These guidelines include a change in the coefficient for calculating the maximum flow rate that may be granted in surface water bodies under state control to up to 0.8, applicable to water collection/diversion and effluent discharge, and the prioritization of grant analysis and issue for emergency water collection points intended for sanitation projects.

Income Statement	3Q24	3Q23	3Q22
Net Operating Revenue	1,709.7	1,605.8	1,432.4
Costs of Services Provided	-735.9	-643.1	-569.2
Gross Profit	973.8	962.7	863.2
Operating Expenses	-357.3	-306.6	-397.9
Commercial	-159.8	-44.2	-130.1
Administrative	-284.5	-192.7	-188.3
Civil, Labor, Tax & Environmental Provisions	128.3	-18.7	-37.8
Retirement and Health Care Plan Provisions	-12.5	-11.4	-20.2
Profit Sharing Program	-28.8	-30.4	-18.7
Other Operating Expenses (Revenues)	-	-8.9	-2.2
Equity Results Method	-	-0.3	-0.6
Income Before Financial Result and Taxes	616.5	656.1	465.3
Financial Result	-48.8	-65.1	-56.8
Financial Revenues	100.9	70.9	68.0
Financial Expenses	-149.7	-136.0	-124.8
Result before taxes on the profit	567.7	591.0	408.5
Income Tax and Social Contribution on the Profit	-190.2	-194.2	-133.6
Net Profit in the Period	377.5	396.8	274.9

Balance Sheet - Assets	SEP/24	DEC/23	DEC/22
Current Assets			
Cash & Cash Equivalent	1,674.7	1,285.2	1,207.9
Accounts Receivable from Customers	1,270.0	1,260.2	1,086.2
Stocks	70.7	69.3	76.9
Taxes to Recover	0.1	14.6	38.3
Linked Deposits	79.4	61.7	23.7
Derivative Financial Instruments	154.3	62.8	16.1
Other Accounts Receivable	43.0	22.9	20.7
Total Current Assets	3,292.2	2,776.7	2,469.8
Non-current Assets			
Accounts Receivable from Customers	185.4	271.5	125.7
Deferred Income Tax & Social Contribution	760.7	828.5	686.9
Linked Deposits	126.8	90.0	75.2
Judicial Deposits	434.9	586.9	507.3
Contractual Financial Assets	845.6	708.2	676.5
Contracts Assets	2,951.4	2,761.0	2,746.4
Other Accounts Receivable	125.2	57.0	42.2
Investments	2.5	2.3	2.0
Fixed Asset	360.8	378.1	370.5
Intangible Asset	11,048.8	10,343.7	8,954.7
Total Non-current Assets	16,842.1	16,027.2	14,187.4
Total Assets	20,134.3	18,803.9	16,657.2

Balanced Sheet - Liabilities	SEP/24	DEC/23	DEC/22
Current Liabilities			
Labor Obligations	120.2	171.1	140.0
Suppliers	333.1	354.9	297.0
Tax Obligations	94.5	100.1	102.7
Loans, Financing, Debentures, Leasing	542.8	671.1	575.7
Dividends & IoC - Payable	200.9	308.8	227.3
Contractual Collateral and Withholding	2.5	2.4	2.2
Revenue to be Appropriated	3.6	3.6	3.6
Derivative Financial Instruments	143.7	62.3	15.7
Other Bills to Pay	137.7	107.5	92.0
Retirement and Health Care Plan Provisions	76.1	73.6	67.4
Labor Provisions	221.4	114.7	106.0
Total Current Liabilities	1,876.5	1,970.1	1,629.6
Non-current Liabilities			
Suppliers	4.7	-	1.1
Loans, Financing, Debentures, Leasing	5,916.0	5,106.6	4,507.6
Revenue to be Appropriated	5.1	7.7	11.3
Other Bills to Pay	76.5	85.8	88.0
Retirement and Health Care Plan Provisions	1,065.9	1,030.9	943.7
Provisions	632.3	858.6	689.0
Total Non-current Liabilities	7,700.5	7,089.6	6,240.7
Total Liabilities	9,577.0	9,059.7	7,870.3
Equity			
Issued Capital Share	5,996.1	5,996.1	3,996.1
Revaluation Reserve	47.1	50.2	54.4
Profit Reserve	3,412.0	3,507.4	4,515.9
Accumulated Profits	911.7	-	-
Equity Valuation Adjustments	4.1	4.2	4.3
Other Statements of Comprehensive Income	186.3	186.3	216.2
Total Shareholders' Equity	10,557.3	9,744.2	8,786.9
Total Liabilities and Shareholders' Equity	20,134.3	18,803.9	16,657.2

Cash Flow Statement	3Q24	3Q23	3Q22
Cash Flow From Operating Activities			
Net Profit in the Period	377.5	396.8	274.9
Adjustments to reconcile net profit and net cash			
Depreciation & Amortization	142.0	121.6	107.7
Costs of write-offs in fixed and intangible assets	4.0	1.9	3.7
Adjustment to Recoverable Value of Assets	-0.3	-0.6	-0.8
Adjustment to Present Value - Financial Assets	-9.0	-8.2	-6.9
Provision for Losses in credit realizations	31.3	-43.2	57.4
Deferred Income Tax & Social Contribution, net	29.1	-29.4	-42.6
Civil, Labor, Tax and Environmental Provisions	-128.3	18.7	37.8
Retirement & Health Care Plan	12.5	11.4	20.2
Interest of Financing	120.7	109.9	94.0
Monetary Variations on Financing	13.2	14.6	-1.1
Interest and Monetary Updates on Leasing	12.3	21.4	39.7
Exchange Variations, net	2.9	0.2	-0.6
Derivatives Variations	-1.0	0.3	1.2
Result of Equity Method	-	0.3	0.6
Appropriation of costs on the third parties fundraising	1.6	1.4	1.2
Fair Value Adjustment - Investments	-0.1	-0.1	0.1
	608.4	617.0	586.5
Variation in Assets & Liabilities			
Accounts Receivable from Customers	-11.7	-52.7	-103.4
Taxes and Contributions to recover	96.5	93.9	33.5
Stocks	4.4	-2.4	-3.5
Judicial Deposits	80.2	-37.8	-33.7
Other Credits and Accounts Receivable	-8.5	-31.0	-12.1
Suppliers	0.2	13.5	18.9
Taxes and Contributions	59.9	125.4	111.2
Salaries and Charges Payable	60.3	80.8	55.7
Contractual Collateral and Withholding	0.1	-0.1	-0.1
Revenues to be Appropriated	-0.9	-0.9	-0.9
Income Tax and Social Contribution, paid	-31.1	-102.1	-85.1
Other Accounts to pay	-29.6	2.3	-3.4
	219.8	88.9	-22.9
Cash Generated by Operation Activities	828.2	705.9	563.6
Cash Flow from Investments			
Investment in Fixed & Intangible Assets	-503.0	-491.4	-498.3
Investments Application	-	-	-1.3
Cash Generated by Investment Activities	-503.0	-491.4	-499.6
Cash Flow from Financing Activities			
Financing Obtained	190.6	140.5	140.5
Amortization on Financing	-94.3	-87.0	-81.1
Interest Payments on Financing	-147.1	-115.1	-102.2
Leasing Payments	-35.3	-28.4	-21.6
Costs in the Third Parties Fundraising	-	-	-0.1
Linked Deposits	-3.5	-2.6	-4.6
Payment of Interest on Equity (IoE)	0.1	0.1	-0.6
Cash Generated by Financing Activities	-89.5	-92.5	-69.7
Variation in Cash and Cash Equivalent Balance	235.7	122.0	-5.7
Cash and Cash Equivalent Initial Balance	1,439.0	1,154.1	1,233.2
Cash and Cash Equivalent Final Balance	1,674.7	1,276.1	1,227.5

Earnings Conference Call | 3Q24

Friday, November 08, 2024 | 9:00 a.m. (BRT)

Log on the Webcast at ri.sanepar.com.br

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