

INDEMNITY POLICY

Approved at the 122nd Special Shareholders' Meeting, held on December 8, 2022 (Version 1).

1. PURPOSE

The purpose of this Policy is to establish the guidelines, limits and procedures that shall govern the Indemnity Agreements of Sanepar and Directors, Committee Members, Officers, Deputy Officers, Managers, Members of Hiring Committees, Contracting Agents, Auctioneers, Coordinators, and also those who are performing duties replacing leaders. For the purposes of this Policy, this public will be referred to as "Beneficiary(ies)".

2. SCOPE

This policy applies to Sanepar and is available at the electronic address: <http://www.ri.sanepar.com.br> and, once approved by the Board of Directors, it shall be disclosed to all persons who shall comply with it.

3. REFERENCES

- Law No. 13.303/2016
- Law No. 6.404/1976
- CVM Regulation, including CVM Guidance Opinion No. 38/18;
- Policy on Transactions with Related Parties
- Code of Conduct and Integrity

This Policy shall be read and interpreted together with Sanepar's Code of Conduct and Integrity and other corporate policies.

4. DEFINITIONS

The terms and expressions listed below, when used within the scope of this Policy, will have the following meaning:

4.1 "Sanepar" or "Company": Companhia de Saneamento do Paraná

4.2 "Beneficiary": any and every person who is holding or has held the position of Directors, Committee Members, Officers, Deputy Officers, Managers, Members of Hiring Committees, Contracting Agents, Auctioneers, Coordinators, and also those who are performing duties replacing leaders at Sanepar.

4.3 "Indemnity Agreement": Indemnity Commitment provided by Sanepar on behalf of the Beneficiary, under the terms of this Policy and according to ANNEX A and B.

4.4 "Expense": payment, reimbursement or compensation of funds in the context or as a result of the Proceeding, either to the Beneficiary or directly to the

person entitled to it, including the provision of guarantees and the acceptance or payment of expenses or payments of any nature.

4.5 "Classification": assessment to be carried out, on a case-by-case basis, by Sanepar Conduct Committee under the terms of this Policy, to verify the possible application of any of the Exclusions and analyze whether the Beneficiary and the Proceeding are subject to indemnity, based on the available information at the time of analysis.

4.6 "Proceeding(s)": any administrative, judicial or arbitration proceedings, investigations, inquiries, extrajudicial demands and constrictive measures whose purpose is to enforce agreements, debts, indemnities or fines under the responsibility of Sanepar or that result from regular management acts when holding the position or function of Manager, including claims of tax, labor, civil, criminal, regulatory or environmental nature, in Brazil or in any other jurisdiction, subject to the Company's Excluded responsibility.

4.7 "Regular Management Acts": decisions and actions carried out diligently, in good faith, aiming at the Company's social interest and in compliance with its fiduciary duties.

4.8 "D&O Insurance:" Civil responsibility insurance (Directors & Officers), contracted by the Company from the market Insurer which follows SUSEP regulations, intended for the protection of executives and company managers.

5. GUIDELINES

5.1 Indemnity Agreement

Indemnity Agreement is aimed at attracting and retaining qualified professionals, providing Beneficiaries with the effective conditions for them to perform their duties with the serenity and certainty necessary for the proper performance of their duties, bearing in mind that the Directors and Officers Civil Responsibility Insurance ("D&O Insurance"), alone, has been proven insufficient as a mechanism to provide the necessary conditions and certainty to achieve this purpose.

By signing the Indemnity Agreement, the Beneficiary reinforces their commitment to act according to the highest technical, professional and ethical standards, considering the legal duties of loyalty and care, as well as the Bylaws, policies and regulations in force at the Company.

Sanepar will keep the Beneficiaries harmless from and against any expenses that they provenly incur or amounts that are imposed on them, provided they are not covered by the D&O Insurance taken out by the Company, due to proceedings brought or filed against them, seeking collection of corporate debts or the Company's obligations and/or due to any act or omission that arises directly from regular management acts or from the performance of their duties, provided that the Beneficiaries have performed such act or incurred in such omission in good

faith and aiming at the best interest of Sanepar, always observing the terms set forth in this Policy.

The Indemnity Agreement provided for in this Policy will cover all acts performed by the Beneficiaries in the performance of their function and in the holding of their position, including in any ongoing Proceeding against the Beneficiaries or in any other Proceeding that may be brought after term of office is ended.

The Indemnity Agreement with each Beneficiary will be formalized, upon taking office in their respective positions, through the execution of an agreement as set forth in Annex B to this Policy ("Indemnity Agreement") and the provisions of this Policy and the Procedure for Activating the Indemnity Agreement, according to Annex A will be applied to them. If Sanepar makes any expenses directly to the Beneficiary or third parties based on this Policy and/or the Indemnity Agreement, the Company will be immediately subrogated to any compensation that the Beneficiary is entitled to, and the Beneficiary shall sign all documents and perform all necessary acts possible to guarantee such rights to Sanepar, including the signature of any documents necessary to enable Sanepar to file a lawsuit on behalf of the Beneficiary.

For reference purposes and parameters for coverage amount, the maximum amount of coverage of the indemnity agreement will be equivalent to the maximum amount of coverage provided for in the D&O Insurance agreement.

The Indemnity Agreement will not comprise advances or loans of any nature. For the purposes of this policy, the following will not be considered loans or advances: (i) amounts that are delivered exclusively to comply with a court order that determines the constitution of suretyships or guarantees related to Proceedings; and (ii) advances on expenses within the scope of the Proceeding, linked to expenses already known and supported by proper documentation.

5.2 Exclusions

The Beneficiary will not be entitled to the protection provided for in this Policy when the act or omission that gave rise to the Proceeding in question is directly or indirectly related to any of the following events ("Exclusions"):

- a) There is D&O Insurance coverage or equivalent taken out by the Company;
- b) Active or passive conduct by the Beneficiary that constitutes bad faith, gross error, gross fault or through fraud, diversion of purpose, disclosure of strategic and confidential information against the interests of Sanepar, or outside the sphere of competence of the position for which they were elected or function held;
- c) Wrongful misconduct or act defined as an intentional crime by a final, judicial or administrative decision;
- d) Act in their own interest or that of third parties, to the detriment of Sanepar's interests;

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- e) Any act performed by the beneficiary that, in Sanepar's opinion, conflicts with the interests of the Company or with the public interest;
 - f) Act outside the performance of duties as manager or employee or representative, as the case may be;
 - g) Responsibility action filed by Sanepar against the manager or any action brought by Sanepar against the employee or representative;
 - h) Lawsuit or arbitration procedure filed by the Beneficiary against Sanepar, except to the extent that such proceeding or procedure filed by the Beneficiary is intended to enforce the terms of this Policy and/or the respective Indemnity Agreement and granted to Beneficiary by a court decision passed into matter adjudged or arbitral award that has not been annulled by a subsequent decision, in which case Sanepar will only indemnify the Beneficiary after the final decision passed into matter adjudged or arbitral award;
 - i) Performance of (i) indiscipline act or serious and repeated acts of insubordination or those that have given rise to the commitment to indemnify; or (ii) abandonment of office;
 - j) There is an obligation to pay indemnities resulting from a corporate action provided for in article 159 of Law 6,404/76 or compensation for the damages referred to in article 11, § 5, II of Law No. 6.385/76; and
 - k) Any act performed against Sanepar's Code of Conduct and Integrity and its institutional policies.

The classification of exclusions will be made by Sanepar's Conduct Committee.

6. GENERAL PROVISIONS

- A. Sanepar, taking into account its integrity policy, will grant the benefit upon prior approval of the Beneficiary's claim to the Conduct Committee, linked to the Board of Directors.
- B. Any amendment to the Indemnity Agreement will only be valid if formalized in writing by the signatory parties and previously approved by the General Shareholders' Meeting, after consulting the Board of Directors.
- C. The Indemnity Agreements entered into by Sanepar shall be read and interpreted jointly with this Policy and with the procedure defined in Annex A to this Policy.
- D. All decisions taken by the Board of Directors regarding the granting of new agreements or indemnity commitments or the execution of procedures to trigger the indemnity agreements must be substantiated and recorded in the minutes of the body's meeting.

7. DUTIES AND RESPONSIBILITIES

7.1 It is up to the Conduct Committee

A. The Conduct Committee is a collegiate committee provided with autonomy and independence, which for the purposes of analyzing requests for coverage under the indemnity agreement, will have its composition increased by one member appointed by the Board of Directors and another member, who will be an independent third party.

B. The Conduct Committee, for the purposes of this Indemnity Policy, subject to the composition described above, is empowered and competent to analyze requests for triggering the indemnity agreement regarding adherence to Indemnity Policy and other applicable regulations.

C. Receive the notice from the Beneficiary in writing.

D. When analyzing the request for indemnity coverage, it shall avoid the characterization of conflicts of interest, notably that provided for in article 156 of Law 6.404/76, it being established that the Company will hire external professionals to act individually or jointly, with an unblemished reputation, unbiased and independent ("Independent Third Party"), and with solid experience in analyzing the Beneficiary's claim and deciding on the characterization of a regular management act or events of exclusions.

E. The Independent Third Party will act in cases where the Beneficiary's claim does not fall within the coverage of civil responsibility insurance (D&O Insurance) taken out by the Company.

F. The decision to be issued by the Independent Third Party shall consider the reasonableness of the amounts involved, as well as all the information necessary and available at the time to assess the suitability of granting an indemnity or payment/reimbursement of Expenses, including the reasons why the regular management act performed is covered or not by the Agreement.

G. If the decision by the Independent Third Party is to the effect that one of the events of exclusion is characterized, the Beneficiary is required to refund all amounts paid by the Company under the Agreement, within ninety (90) days after receiving a notification about said decision.

H. In case of a final and unappealable judgment against rendered in an administrative proceeding, it will be incumbent upon the Independent Third Party to issue a new decision, so that the Agreement is maintained.

I. The Beneficiaries claiming the aforementioned amounts are prohibited from participating in the meetings or discussions that deal with the approval of the payment referred to in the Indemnity Agreement, in compliance with the provisions of article 156, head provision of Federal Law no. 6.404/76.

J. Situations where: (i) the indemnity has a significant impact on the Company's financial structure, at Sanepar's discretion; (ii) more than half of the

managers are potential beneficiaries simultaneously, due to the same fact; or (iii) other cases in which the Company's management understands, justifiably, that the matter must be examined by the shareholders; shall be forwarded to the General Shareholders' Meeting for resolution.

K. Inform the Executive Board and the Board of Directors about favorable decisions regarding payments or advances.

L. Ensure that cases of potential conflict of interest are being handled within the scope of this Policy.

M. Violations of the provisions of this Policy will be reviewed by the Statutory Conduct Committee and subsequently submitted to the Board of Directors, which will determine the measures to be adopted for the purpose of determining accountability and adopting the applicable penalties in accordance with the Company's Disciplinary Regulation, without prejudice to the penalties provided for in current legislation.

7.2 It is up to the Board of Directors

A. Periodically review this Policy and its respective annexes and submit any changes to the General Shareholders' Meeting.

B. Call the Conduct Committee to analyze requests for coverage of the Indemnity Agreement.

C. Resolve cases not provided for in this Policy, subject to the conflict of interest procedures established in the Policy for Transactions with Related Parties.

7.3 It is up to the General Shareholders' Meeting

A. Approve the Indemnity Policy and its annexes and any revisions, upon request by the Board of Directors.

8. ANNEXES

The annexes indicated below are an integral part of this Policy and comprise other Sanepar guidelines and procedures.

ANNEX A - Procedure for triggering the Indemnity Agreement.

ANNEX B – Indemnity Agreement Template.

9. FINAL PROVISIONS

Doubts regarding the interpretation of this Policy shall be clarified with the Deputy Board of Governance, Risks and Compliance or Sanepar's legal department.

This policy will become effective on the date of its approval by the General Shareholders' Meeting.

10. HISTORY

Indemnity Policy			Version	1
Indemnity Policy			Managing Area	DAGRC
Indemnity Policy			Confidentiality	External Audience
Version	Date	Person in Charge	Approved by	Change Description
1	12/08/2022	DAGRC	122nd Special Shareholders' Meeting - AGE	First Issue

ANNEX A - Procedure for triggering the Indemnity Agreement

1. Execution of the Indemnity Agreement

In compliance with Indemnity Policy, Beneficiaries shall formalize an Indemnity Agreement with the Company on the date they take office or while in office, within 30 days.

2. Procedure for Indemnity Agreement

2.1 Notification

The Beneficiary, whenever becoming aware of their personal involvement in any Proceeding by means of an official letter, e-mail, service of process, notification or subpoena, or by any other means, shall notify such fact in writing, including by e-mail, to the Deputy Board of Governance, Risks and Compliance of Sanepar, within seventy-two (72) hours after becoming aware thereof, and whenever possible, forward any and all documents and information related to said Proceeding.

Sanepar's Deputy Board of Governance, Risks and Compliance will immediately inform the Board of Directors through the Executive Secretariat Management, so that said governance body can call the Conduct Committee.

2.2. Classification

The Conduct Committee is responsible for classifying the Proceeding taking into account the provisions of Indemnity Policy and existing coverage in the D&O Insurance.

In order to receive the expenses, the Beneficiary shall claim the indemnity within the established period of seventy-two (72) hours, as determined in this Annex A.

The Company will have no obligation to indemnify the Beneficiary for loss of profits, loss of commercial opportunity, interruption of professional activity, pain and suffering or indirect damages that may be claimed by the Beneficiary, and the expense will be limited to the events provided for in the Indemnity Agreement.

Any expense by the Company will only be made after approval by the Board of Directors, after hearing the Conduct Committee.

2.3 Expenses

After the classification by the Conduct Committee and approval of the expense by the Board of Directors, the Company will undertake to redress any losses and

damages directly and provenly suffered by the Beneficiary as a result of the Proceeding and to indemnify them:

- a. Within ninety (90) days from the sending of all necessary documentation to the Conduct Committee, namely:
 - i. Copy of subpoena/notification/service of process;
 - ii. Full copy of the proceeding;
 - iii. Proof of the position held at the time of the facts;
 - iv. Professional fees proposal.

2.3.1 Expenses not related to the defense of the Proceeding will not be indemnifiable.

2.3.2 If the Company makes any payment to the Beneficiary under the terms of this Policy, it will automatically be subrogated from any and all compensation to which the Beneficiary is entitled, who must sign all documents and perform all acts necessary to ensure the Company the full subrogation of their rights.

2.3.3 The Beneficiary whose Expenses are borne by the Company shall sign a Commitment Agreement, undertaking the obligation to return the amount paid, in case the Proceeding represents the occurrence of willful misconduct or gross error or that the act was not performed as a result of the holding of the position or function.

2.4 Defense

The Company will bear the expenses related to attorney fees for handling the defenses of the Beneficiaries of the Indemnity Agreements.

2.4.1 The Beneficiary shall submit a Proposal for Fees to the Conduct Committee, which will approve it or not, based on the principles of reasonableness, proportionality and morality and provided that the fees due are compatible with those charged by the market and the applicable legislation so allows.

2.4.2 If the Conduct Committee deems the value of the Proposal for Fees excessive, the Company will have the prerogative of reimbursing the Beneficiary limited to the market value, according to at least one (1) or more proposals obtained.

2.4.3 The Beneficiary will be ensured of the right to monitor the work related to their defense, including access to relevant documents and attorneys in charge of the case, without unduly interfering in the conduct of the work.

2.4.4 In the event that the Company appears as a defendant to the Proceeding together with the Beneficiary, as a co-party, party under investigation or in another capacity, the defenses of the Company and the Beneficiary shall be conducted in a coordinated manner, to preserve the best interests of the involved parties.

2.5 Period of Coverage

The Indemnity Agreement will cover all acts performed by the Beneficiary while holding their office, as well as any Proceeding in progress against the Beneficiary and any other Proceeding that may be filed even after the end of their term of office, provided that it is related to the acts performed during said term and Beneficiary claims indemnity during effectiveness of the agreement.

3. Confidentiality

The Company and the Beneficiary undertake not to disclose the information they have access to as a result of the Proceeding or this Policy, except with the prior and express consent, in writing or electronically, of both parties.

Sanepar may disclose information on the Proceeding, without prior authorization from the Beneficiary, to its managers, employees, and agents, provided that (i) they have a strict need to know them, for the purposes of compliance with this Policy; and (ii) they have been informed of the confidential nature of the information. The Beneficiary may also disclose the information to its advisors, spouses and successors, subject to the same restrictions.

The confidentiality obligation under this section will not apply in the event Sanepar or the Beneficiary are required to disclose any information strictly as a result of the Proceeding or in connection therewith, in compliance with a legal obligation, court order or further, for purposes related to the D&O Insurance, and to this effect, shall inform the other party of the obligation to disclose such information.

ANNEX B - Indemnity Agreement Template.**INDEMNITY AGREEMENT ENTERED INTO
BETWEEN COMPANHIA DE SANEAMENTO
DO PARANÁ - SANEPAR AND
"BENEFICIARY'S NAME"**

By this private instrument of indemnity agreement, on the one side, COMPANHIA DE SANEAMENTO DO PARANÁ - SANEPAR, with principal place of business at Rua Engenheiros Rebouças, no. 1.376, Rebouças, Curitiba/PR, enrolled in the National Register of Corporate Taxpayers of the Ministry of Finance (CNPJ in Portuguese) under No. 76.484.013/0001-45, herein represented according to its Bylaws ("Company");

and, on the other side, "**BENEFICIARY'S NAME**", [identification], bearer of identity card No. [XXXXXXX] issued by [XXXXXXX], and enrolled in the Individual Taxpayers' Register (CPF) under No. [XXXXXXX], resident and domiciled at [XXXXXXX], Zip Code (CEP) [XXXXXXX], in the City of [XXXXXXX], State of [XXXXXXX], ("Beneficiary").

RECITALS

WHEREAS the regular performance of the activities and duties by the Beneficiary may result in attribution of responsibilities that imply the imposition of payment obligations of several natures;

WHEREAS the D&O Insurance taken out by the Company has limited coverage, exposing the Beneficiary to the risk, in certain exceptional circumstances, of personally bearing, among other obligations, costs and expenses related to administrative proceedings and lawsuits, including those of an investigative nature in Brazil and abroad, aimed at imposing responsibility for the performance of their duties;

WHEREAS Article 95 of the Company's Bylaws ensures the defense in judicial and administrative proceedings to its current and past managers, and allows the Company to enter into an Indemnity Agreement to keep the Beneficiary indemnified for regular management acts resulting from their activities;

WHEREAS, as a means to ensure market conditions compatible with the function held, the Company, through the approval of the amendment to the Bylaws by the General Shareholders' Meeting, decided to provide the Beneficiary with effective conditions for the Beneficiary to perform their duties with greater certainty, and undertakes, pursuant to the terms of this document, to hold them harmless, both during their term of office or during the holding of their position or function, as well as after their end, for acts performed during the period they held office or during the holding of their position or function,

NOW, THEREFORE, the Parties agree to enter into this Agreement, which shall be governed by the following sections and conditions:

1. INDEMNITY

1.1. The Company undertakes to ensure the payment of any and all expenses (“Expenses”) that may be provenly claimed by the Beneficiary, due to complaints, inquiries, investigations and administrative or judicial proceedings, in Brazil or in any other jurisdiction, seeking to impose any responsibility for regular management acts performed exclusively in the performance of their activities (“Proceeding”), subject to the procedures and conditions set forth in this Agreement.

1.2. The Beneficiary will be fully ensured and indemnified by the Company for any effects of the Proceedings originating from regular management acts, namely the decisions and actions carried out diligently, in good faith, aiming at the Company's social interest and in compliance with their fiduciary duties (“Regular Management Act”), provided that they are (i) performed within the period between the taking of office and the end of the term of office or between the beginning of the contractual relationship and its termination, or (ii) performed by the previous management, in the event that the Beneficiary has not been conniving or omissive with them, under the terms of article 158, paragraph 4, of Law 6.404/76; and (iii) the Beneficiary claims the indemnity during effectiveness of this Agreement.

1.3. The Company will pay the Expenses resulting from Proceedings that result in restriction of the Beneficiary's assets only with regard to acts performed by, or whose responsibility is attributed to, the Beneficiary and provided that it concerns a Regular Management Act, aiming at the waiver, reversal, modification or annulment of a court or administrative order in the context of the Proceedings.

2. EXCLUSIONS

2.1. The Beneficiary will not be entitled to the indemnity rights under this Agreement where any of the following events provenly occur:

- a) There is insurance coverage taken out by the Company;
- b) Active or passive conduct by the Beneficiary that constitutes bad faith, gross error, gross fault or through fraud, diversion of purpose, disclosure of strategic and confidential information against the interests of Sanepar, or outside the sphere of competence of the position for which they were elected or function held;
- c) Wrongful misconduct or act defined as an intentional crime by a final, judicial or administrative decision;
- d) Act in their own interest or that of third parties, to the detriment of Sanepar's interests;
- e) Any act performed by the beneficiary that, in Sanepar's opinion, conflicts with the interests of the Company or with the public interest;
- f) Act outside the performance of duties as manager or employee or representative, as the case may be;
- g) Responsibility action filed by Sanepar against the manager or any action brought by Sanepar against the employee or representative;

- h) Lawsuit or arbitration procedure filed by the Beneficiary against Sanepar, except to the extent that such proceeding or procedure filed by the Beneficiary is intended to enforce the terms of this Policy and/or the respective Indemnity Agreement and granted to Beneficiary by a court decision passed into matter adjudged or arbitral award that has not been annulled by a subsequent decision, in which case Sanepar will only indemnify the Beneficiary after the final decision passed into matter adjudged or arbitral sentence;
- i) Performance of (i) indiscipline act or serious and repeated acts of insubordination or those that have given rise to the commitment to indemnify; or (ii) abandonment of office;
- j) There is an obligation to pay indemnities resulting from a corporate action provided for in article 159 of Law 6.404/76 or compensation for the damages referred to in article 11, § 5, II of Law No. 6.385/76; and
- k) Any act performed against Sanepar's Code of Conduct and its institutional policies.

3. TERM

3.1. This Commitment will be in force from the date hereof until the occurrence of the following events, whichever happens last: (i) the end of the fifth (5th) year after the date on which the Beneficiary ceases, for whatever reason, to hold office, function or position; (ii) the expiration of the period necessary for a final and unappealable decision in any Proceeding to which the Beneficiary is a party in view of a Regular Management Act; or (iii) the elapse of the statute of limitations provided for in law for events that may generate indemnity obligations by the Company, including, but not limited to, the applicable criminal statute of limitations, even if such period is applied by administrative authorities, as provided for herein.

3.1.1 The Commitment will comprise the Regular Management Acts performed (i) since the date of taking office or the beginning of the contractual relationship with the Company; and (ii) by the previous management, about which they may be investigated, pursuant to article 158, paragraph 4 of Law 6.404/76.

3.1.2 In the event of subitem (iii) of item 3.1, the Company shall ensure the coverage under this Commitment until the final and unappealable decision of the judicial, arbitral or administrative decision recognizing the expiration of the statute of limitations in the specific case.

3.2. The Commitment will be automatically canceled when the sum of the amounts paid by the Company to indemnify all Beneficiaries, regardless of the date on which they are disbursed, reaches the maximum and global limit established in item 6.1 of this Commitment.

4. PROCEDURE FOR PAYMENT OF EXPENSES

4.1. The Beneficiary, whenever becoming aware of any Proceeding by means of an official letter, service of process, notification or subpoena, or by any other written means, including e-mail, shall notify the fact in writing to the Company, within up to seventy-two (72) hours from the date of knowledge, forwarding, whenever possible, any and all documents and information relating to said Proceeding.

4.2. The Beneficiary shall submit a Proposal for Fees which shall be previously approved by the Company based on the principles of reasonableness, proportionality and morality and provided that the fees due are compatible with those charged by the market and the applicable legislation so allows.

4.3. The Company will have a Conduct Committee that will classify the Beneficiary's claim according to Indemnity Policy.

4.4. The decision of the Conduct Committee shall consider the reasonableness of the amounts involved, as well as all the information necessary and available at the time to assess the suitability of granting an indemnity, including the reasons why the Regular Management Act performed is covered or not herein.

4.5. If the decision by the Conduct Committee is to the effect that one of the events of exclusion under item 2.1 is characterized, the Beneficiary is required to refund all amounts paid by the Company under this Agreement, including all Expenses and costs related to the Proceeding, within a term of ninety (90) days after receiving a notification about said decision.

4.6. In compliance with the provisions of article 156, head provision of Law 6.404/76, Corporations Act, the Beneficiary claiming said amounts is prevented from attending the meetings or discussions addressing the approval of the payment of Expenses addressed in this Agreement.

4.7. In the event of expenses as described in item 1.1, the Company will make the payment within the term that occurs first: (i) within ninety (90) days from the submission of all documents necessary for the analysis by the Independent Third Party, namely: copy of the subpoena/notification/service of process, full copy of the proceeding, proof of the position held at the time of the facts and proposal for fees; or (ii) within the term established in the Agreement itself or judicial or administrative decision.

4.7.1. The expense by the Company will be conditional on the verification that the amount is: (i) reasonable and within the standards applied in similar cases; (ii) originated from the Regular Management Act, pursuant to item 1.2, and (iii) is not subject to the prohibition imposed in the Agreement itself, in the decision, in this Agreement or as a result of law.

4.8. The Beneficiary must notify the Company of the obligation to make the payments under item 4.7 within twenty-four (24) hours of the execution of the Agreement or the notification of the judicial or administrative decision or order, so that the payment may be made.



4.9. The Company will have no obligation to indemnify the Beneficiary for loss of profits, loss of commercial opportunity, interruption of professional activity, pain and suffering or indirect damages that may be claimed by the Beneficiary, and the expense will be limited to the events provided for in this Agreement.

4.10. In the case of final and unappealable conviction for a willful misconduct or act performed with gross error in a criminal, public-interest civil action, improbity, citizen suit, action filed by a third party, or by shareholders in favor of the Company, or further, an unappealable administrative decision which concluded for the performance of a willful misconduct performed with gross error and that has not been subject to court suspension, the Beneficiary undertakes, regardless of any statement from the Conduct Committee, to compensate the Company for all amounts spent by the Company within the scope of this Commitment, including all Expenses and costs related to the Proceeding, refunding them within thirty (30) days after the relevant notification.

4.11. It is hereby established that all amounts provided for in this Agreement shall be considered, in their calculation and payment, as net of any taxes levied, which shall be borne exclusively by the paying party, who shall make the additional amount for offset (gross-up) in an amount sufficient to pay the applicable taxes, available to the creditor party and may not make any withholdings of taxes levied on the amounts and payments set forth in this Agreement.

4.12. The Company, at its sole discretion, may adopt additional governance procedures that reinforce the independence of decisions, such as referral for resolution at a general meeting in situations where: (i) more than half of the managers are direct beneficiaries of the resolution on the expense of funds; (ii) the company's financial exposure proves to be significant, considering the amounts involved; or (iii) in other cases which the Company deems relevant.

5. SUBROGATION

5.1. In the event that the Company makes any payment directly to the Beneficiary or to third parties based on this Agreement, the Company will be immediately subrogated to any and all compensation to which the Beneficiary is entitled. Moreover, the Beneficiary shall sign all necessary documents, as well as perform all possible acts to ensure such rights to the Company, including the signature of any documents enabling the Company's filing of a lawsuit on behalf of the Beneficiary.

6. AGGREGATE INSURANCE LIMIT

6.1. The Aggregate and overall limit of XXXXXXXXXXXXXXXXXXXXXXXX (BRL XXXXXX) is hereby established, which amount covers the entirety of indemnities for all Beneficiaries, considering all indemnity agreements undertaken by the Company as a result of the Regular Management Acts performed in the period between the execution of the Agreement and the next Annual General Meeting that elects the members of the Board of Directors, as well as any cost or expense arising from performance of this Agreement.

6.2. The aggregate and overall limit established in the item above shall be approved for each effectiveness period, linked to the term of office and



management of the members of the Board of Directors, to be considered in the Agreement for the effectiveness period, subject to the procedures and governance set forth in the Company's internal rules.

6.3. The amount not used during effectiveness of the Agreement will not be cumulative with the amount that will be approved for the subsequent period.

7. NOTIFICATIONS

7.1. Notifications.

All notifications, consents, requests and other communications provided for in this Agreement will only be considered valid and effective if they respect the written form and are sent by letter with return receipt or proof of delivery, or email with proof of receipt, and shall be sent to the Parties at the following addresses:

To Sanepar Conduct Committee

Rua Engenheiros Rebouças, 1376.

CEP 80.215-900 - Rebouças

Curitiba/PR

Telephone No.: + 55 (41) (3330-XXXX)

Email: [XXXXXXXXXXXXXXXXXX]

7.2. The change of addressee, address, or any of the above information shall be promptly informed in writing to the other Party, as provided for herein. If such communication is not made, any notice or communication delivered to the addressees or at the addresses above will be deemed to have been regularly made and received.

8. GENERAL PROVISIONS

8.1 This Commitment is irrevocable and irreversible, provided that the obligations now undertaken by the Parties also bind their successors in any capacity.

8.2. Any doubt or omission in relation to the rules for the execution of this Commitment will be settled by the analogous application of the D&O insurance rules in effect at the time of execution of this document.

8.3. This Agreement may only be altered or amended by means of a written instrument signed by the Parties.

8.4 The absence or delay of either Party in exercising any of its rights under this Agreement shall not be deemed a waiver or novation and shall not affect the subsequent exercise of such right. Any waiver shall take effect only if specifically made in writing.

8.5. The assignment by either Party of any of the rights and obligations under this Agreement without the express prior written consent of the other Party is prohibited.

8.6. This Agreement shall be governed by and construed according to the laws of the Federative Republic of Brazil.



8.7. The Parties elect the Central Courthouse of the Judicial District of Curitiba to settle any doubts arising from this Agreement.

IN WITNESS WHEREOF, the Parties execute this Agreement in two (2) counterparts of equal content and form.

(Place and date)

Companhia de Saneamento do
Paraná – Sanepar

Beneficiary's Name

Position or Function

Witnesses:

Name:

Individual Taxpayers' Register (CPF):

Name:

Individual Taxpayers' Register
(CPF):