



INTEGRATED REPORT 2023

03 PRESENTATION
About this report
Message from the Management
2023 Highlights
Awards and certifications

57 OPERATIONAL MANAGEMENT
Operational efficiency
Water process management
Water quality
Water process
Sewage process management
Investments

123 ENVIRONMENTAL MANAGEMENT
Environmental impact Management
Energy efficiency
Waste management
Adapting to climate change impacts
Greenhouse gas emissions
Preservation of biodiversity and land use

14 SANEPAR
Companhia de Saneamento do Paraná
Purpose, Mission, Vision and Values
Materiality
Business Model

75 ECONOMIC AND FINANCIAL PERFORMANCE
Operating revenue
Operating costs and expenses
Net profit and EBITDA
Investments and debt

141 GRI AND SASB CONTENT INDEX
Assurance Report

23 STRATEGY AND VISION OF THE FUTURE
Industry context and Sanepar
Vision of the future
Innovation

81 STAKEHOLDER RELATIONS MANAGEMENT
Relationship with stakeholders
Granting Authority
Customer well-being
People management
Suppliers
Relationship with communities
shareholders Relations - transparency in the capital market
Participation in initiatives and entities

156 ANNEXES
CREDITS
CORPORATE INFORMATION

39 CORPORATE GOVERNANCE
Corporate Management
Corporate Governance
Ethics and transparency
Conflicts of interest
Communication
Risk and crisis management
Compliance with laws and regulations

Iraí dam - Photographer: André Thiago Chaves Aguiar



Presentation

About this report.....	4
Message from the Management.....	5
2023 Highlights.....	9
Awards and certifications.....	10



About this report

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

Sanepar's 2023 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 describes Sanepar's economic, social, environmental and corporate governance performance for the period between January 1st and December 31st, 2023, and has been deliberated by the Board of Directors after Executive Board endorsement. The Company's Integrated Reports are published annually.

Standards used



Global Reporting Initiative
Report prepared in accordance with the GRI 2021 Standards.



Internacional Integrated Reporting Council
The report followed the guidelines of the Integrated Report.



Sustainability Accounting Standards Board
The sector indicators (Waste Management and Water Utilities Services) were used.



Sustainable Development Goals (SDGs)
The information was aligned with the principles of the United Nations (UN) within the framework of the Sustainable Development Goals (SDGs).


Icons  

External assurance


The non-financial contents and other information presented in this report were submitted to external verification by BDO RCS Auditores Independentes S.S., on a limited assurance basis (NBC TO 3000). The use was ensured based on the GRI Standards - Fundamentals (GRI 1), General Contents (GRI 2), Material Themes (GRI 3), GRI 2-5 and the indicators SASB Waste Management and Water Utilities Services.

Highlights in reading

The icons below will guide you through the report:




Interactive summary



External link

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

GRI and SASB indicators



Interactive infographics



For queries about this document, please contact the Strategic Planning Department, by e-mail at: planejamentoestrategico@sanepar.com.br

PRESENTATION

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

Message from the Management

GRI 2-22



Claudio Stabile
Chief Executive Officer

In 2023, we celebrated Sanepar’s 60 years of operations, focused on innovation and enhanced efficiency that enables us to improve quality of life for the population and, therefore, their health. We received an important recognition as Brazil’s best sanitation utility (according to Valor 1000), as we stick to our strategic view that has led us to achieve remarkable results and guided our actions by adding new solutions that made us even more competitive, improved our performance in several areas and prepared us to face new market demands, without losing sight of environmental and economic-financial sustainability.

We promptly complied with our legal obligations, keeping our service coverage above the national average, which led the State of Paraná’s Microregions, in an Extraordinary General Meeting, to approve a proposal to regularize and

standardize service provision terms until 2048, by amending the Concession Agreements for the provision of public water supply and sewage services on a regional level. The Paraná State Regulatory Agency (AGEPAR, in Portuguese) has attested, in first and second stages, to our economic and financial capacity to meet the legal targets in the 345 municipalities where we operate, focusing on providing universal access to sewage and water services while ensuring tariff affordability. Contracts are one of our main intangible assets; therefore, these actions are essential to ensuring the Company’s perpetuity, as well as its economic and financial capacity.

In 2023, we celebrated Sanepar’s 60 years of operations, focused on innovation and enhanced efficiency that enables us to improve quality of life for the population.

In 2023, we took an important strategic step towards meeting the goals of the New Legal Framework for Sanitation: we signed the first public-private partnership (PPP) agreement after a public bid in the Brazilian Stock Exchange in São Paulo (B3), with a 30.6% discount, for providing services to Paraná state’s Center-Coast Microregion, with overall investment estimated at BRL 1.1 billion. In addition, we submitted bids for PPP projects to provide sewage services in 112 municipalities of Paraná’s West and Center-East microregions at B3; the auctions are scheduled for 2024.

PRESENTATION

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

As regards our financial performance, operating cash generation and the EBITDA margin reflect the expectation of a solid financial profile that led credit rating agencies Fitch and Moody's to recognize our performance by reaffirming Sanepar's AAA (bra) rating.

We are Brazil's first publicly held company to issue Sustainable and Blue Bonds. In 2023, our Blue Bonds raised BRL400 million to finance water supply and sewage projects. Sanepar was listed in B3's Corporate Sustainability Index (ISE) portfolio for the second consecutive time, and, in 2023, it was included in IDIVERSA, the stock exchange's first diversity index focused on gender and race.

One of our commitments is to ethically and lawfully incorporate ESG practices into our daily activities in order to care for people and preserve the environment. When it comes to our employees, we rely on our People Management Policy, which presents guidelines to promote a safe, healthy, inspiring and innovative work environment that values knowledge, skills and attitudes, and provides equal opportunities, respect for plurality, diversity and equity.

In 2023, we proceeded with our strategic plan to structure and strengthen supplier management; we implemented a methodology to identify and classify suppliers and evaluate supply chain risks and impacts for our main products, thus ensuring alignment with the best market and sustainability practices.

Customer well-being is one of our guiding principles, our main strategic-commercial goal and a key challenge for the success of our business. We focus on regular quality water supply and adequate sewage services, at fair prices, aimed at providing universal access to sanitation. From January 2020 to June 2023, 734,000 families and 59,000 companies benefited from the suspension of supply cuts due to default. During the grace period for settling debts, we implemented the Credit Recovery Program for Active and Inactive Private Customers (RECLIP, in Portuguese), offering attractive installment payments of past due amounts in up to 60 months.

For us, innovation is only really perceived by the population when science becomes a reality and people feel their quality of life has improved. This is what drives us.

The waste from our processes, by-products that could easily be a problem, is being transformed into sub-products; therefore, what used to be a source of expenses has turned into ancillary revenue – thanks to our relentless pursuit of good practice benchmarks wherever they are, both in Brazil and abroad. For example, in Germany, we entered into a partnership to develop our boldest project to date, which will enable us to produce renewable hydrogen from the plasmolysis of biomethane from sewage treatment. We intend to have the second renewable hydrogen plant of this kind in the world.

PRESENTATION

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

the remaining 60% CS Bioenergia S.A. This will enable us to increase the production of biogas and other gases.

We developed the *Paraná Bem Tratado* Program with funds from German bank KfW, investing BRL 250 million to recover energy from the production of biomethane in seven sewage treatment plants.

We entered into a strategic partnership with Parque Tecnológico de Itaipu (PTI, in Portuguese) to implement sustainable sewage systems in six STPs in the state’s West Microregion.

For 25 years, we have been producing fertilizers through anaerobic treatment of sewage sludge (in addition to biogas) sanitized with lime in over 200 STPs. More than 300,000 tons of this fertilizer have been distributed to small farmers. In October 2023, we acquired the remaining 60% of CS Bioenergia S.A. share capital which has since been fully merged into Sanepar and become one of its

operational units; this will enable us to increase the production of biogas and other gases. Another environmental innovation, also related to sanitary sewage, is the result of a partnership with the World Bank’s IFC Institute to move forward with the project to install fiber optics in the sewage collection network in Curitiba and Londrina.

Adding to the success of these initiatives, in 2023, we focused on making the most of sewage sludge, transforming it into organic and organo-mineral fertilizers and/or soil conditioners. To this end, we published a Call for Proposals to select a strategic partner with in-depth technical knowledge and business skills in the subject in order to develop a new business opportunity. A committee of specialists evaluated the proposals, and Superbac was the only company qualified; it has signed a Technical Cooperation Agreement with Sanepar to execute the project. The project is currently in preliminary studies phase to develop a new product and assess market potential and the possibility of developing a new business model under this partnership.

Geared towards enhancing our energy efficiency, in 2023, we completed the bidding process for two lots in the free energy market to serve 887 of our operating units, which should generate estimated savings of BRL620 million over five years.

We also invested heavily in reducing water losses. Through partnerships, we installed sensors in the distribution network to detect leaks in real time, as well as satellite leak detection tests, which improve cost control and enhance the system’s efficiency.

The weather events seen in 2023, with heavy rainfall in the state of Paraná, was completely different from previous years, causing dam volumes to remain close to 100% throughout the year.

We have shared a hydrographic basin monitoring system with Paraná state’s Civil Defense. Called Infohidro, the system monitors the hydro-meteorological

- PRESENTATION**
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

conditions of all the state's basins in real time. Weather and telemetry stations installed in all regions send data on rainfall volume, water body flow, hydrological projections, as well as indicating a seven-day forecast.

The tool was developed in partnership with Paraná's Environmental Monitoring and Technology System (Simepar, in Portuguese) and Instituto Água e Terra (IAT) and is used for the operation of water supply and sewage effluent dilution systems. For the Civil Defense, the data will help managing disaster risks under extreme weather conditions.

We received major awards in 2023, which shows we are on the right track. We topped the Valor 1000 Award in the Water, Sanitation and Environmental Services sector, and our 2022 financial statements won the Transparency Award and were selected as a highlight among companies with net revenue between BRL5 billion and BRL20 billion, by the Brazilian National Association of Finance, Administration and Accounting Executives (Anefac, in Portuguese). In 2023, the year in which we created the Innovation and New Business Executive Office, dedicated to developing plans and strategies for our business

models focused on innovability: innovation at the service of sustainability, we received the accolade of the most innovative company in the Brazilian infrastructure industry for the third consecutive year (Valor Inovação).

In November 2023, our 2024-2028 Multi-Year Investment Plan was approved by the Board of Directors, totaling BRL11.2 billion, which will be used to guarantee water supply and quality, as well as to fund the commitments set forth in the program and concession contracts aimed at providing universal access to sewage services; demands arising from operational diagnoses of water supply and sewage systems; and environmental compliance, among other actions.

I would like to thank our employees for their dedication and our customers, partners, investors, the Paraná state government, the Microregions and the municipalities for their trust.

Our Integrated Report presents our sustainable development in 2023 and initiatives that earned us our leading position.

Enjoy your reading!



Vilson Ribeiro de Andrade
Chairman of the Board of Directors

PRESENTATION

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

2023 Highlights

Environmental

Number of water connections increased by

 **1.12%**,
versus 2022

Number of sewer connections increased by

2.96%, 
versus 2022

A- Score in CDP's

 in CDP's Disclosure Insight Action for Climate Change reporting.


Included

in ISE B3 - Corporate Sustainability Index 2023

Social

6,121
own employees and
6,749
third-party employees

Employee Satisfaction Level stood at

 **77.45%**,
above the
Company's goal

Benefits granted in the *Água Solidária* Program reached

BRL 304.3 million

Governance

Included in B3's Diversity Index – IDIVERSA 2023

Transparency Award

Transparency Trophy 2023 awarded by Anefac in recognition of the quality and level of information in the financial statements

Cooperation initiatives

International with countries such as Argentina, Paraguay, Bolivia, Spain and Germany.

Financial

 Raised **BRL 400 million** through the 13th debenture issue

Investments totaled

BRL 1.9 billion 

Net revenue was up by

 **10.9%**,
versus 2022

PRESENTATION

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

Awards and certifications

Awards

Regional Leaders Award – Paraná 2023

Sanepar was a finalist in the “Leader in ESG – Environmental Responsibility” category of the Regional Leaders Award, granted by Lide Paraná, which recognizes companies that foster entrepreneurship and promote the state’s economy. The award had four stages: nomination of companies with revenue of more than BRL50 million, popular vote, selection by Lide’s audit, and winners announcement.

Valor 1000 Award

Sanepar received the Valor 1000 Award, organized by Fundação Getulio Vargas’s São Paulo School of Business Administration (FGV EAESP, in Portuguese) in partnership with Serasa Experian, topping the Water, Sanitation and Environmental Services sector. The accolade highlights

companies recognized in their fields for their financial performance and for their Environmental, Social and Governance (ESG) practices. Sanepar was the only public company to win in 2023.

Transparency Award

The Brazilian National Association of Finance, Administration and Accounting Executives (Anefac in Portuguese) awarded Sanepar the Transparency Award for the tenth time – the sixth consecutive – for the quality and level of information of its financial statements. Sanepar was also selected as a highlight between companies with net revenue of BRL5 billion to BRL20 billion category. The award recognizes the clear, objective language of the financial statements that is of easy understanding for its readers. The accolade also acknowledges the quality and consistency of Sanepar’s management report, as well as adherence to accounting

principles and the independent auditor’s report for the previous year.

Sesi’s 2023 SDG Awards

In 2023, Sanepar once again received the Sesi SDG Seal, an initiative that recognizes good social, environmental and governance practices by companies, in the Large Companies category, in the social axis, for its Social and Environmental Intervention Program in Sanitation Works.

Valor Inovação Brasil 2023 Award

For the third consecutive year, Sanepar won the Valor Inovação Brasil 2023 awarded in the utility sector category. The prize is Brazil’s most important publication on innovation, organized by Valor Econômico newspaper in partnership with PwC’s strategic consultancy firm, A Strategy&. In its 9th edition, the

theme of the award was 5G and business model revolution. According to the Valor Inovação Yearbook, one of Sanepar’s highlights is the adoption of aerobic and anaerobic biogas generation in its sewage treatment plants, making some units self-sufficient in energy consumption.

500 Maiores do Sul

In the 500 Maiores do Sul (500 Biggest Companies in the Southern Region) ranking, Sanepar is in 19th place among public utilities companies headquartered in the three states of Brazil’s South Region (Paraná, Santa Catarina and Rio Grande do Sul). The Company also ranked 9th among Paraná’s 100 Biggest Companies. Grupo Amanhã has been preparing these rankings for 33 years and they are the most important in the region. The survey relies on the technical support of PwC.

PRESENTATION

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes



South Region’s Innovation Champions Award

Amanhã magazine, a Grupo Amanhã publication, granted this accolade to Sanepar for the seventh time, for its projects aimed at the universalization of basic sanitation services. The Company won in the “State-Owned and Philanthropic Companies” category. In its assessment, the magazine adopts the Innovation Management Index, a tool developed by the Global Innovation Management Institute (Gimi), a global non-profit organization created by executives, academics, and consultants specializing in innovation.

Successful Cases & ESG Award

Sanepar and the municipality of São José dos Pinhais were awarded by the Trata Brasil Institute, in partnership with the Center for Studies on Infrastructure and Environmental Solutions of Fundação Getulio Vargas (FGV), as one of the three Brazilian cities that have most reduced drinking water losses in distribution systems. The award was given in the Best Developments in Water Losses category.

Brazil’s Best Sustainable Sanitation Plant Award

The Ouro Verde Sewage Treatment Plant, in Foz do Iguaçu, which treats sewage collected from residents in the southern region of the city in a sustainable and innovative way, was elected Brazil’s best sustainable sanitation plant during the 5th South Brazilian Biogas and Biomethane Forum. The Ouro Verde STP was the first in the country to join the electricity compensation system, certified by ANEEL, with biogas-powered energy.

Recognized for its Good Practices by the *Guardiões pela Água (Guardians for Water) Award, for the Sanepar Rural Program case*

Sanepar’s case was recognized in the Access to Water and Sanitation category in the first edition of the award organized by the UN Global Compact in Brazil during the COP28, in December 2023. The accolade was created to promote outstanding initiatives by companies participating in the *Movimento +Água*, which is part of the Ambition 2030 strategy to boost the SDGs (Sustainable Development Goals) of the UN’s 2030 Agenda.

PRESENTATION

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

Certifications

NBR ISO 9001:2015 Certification

The first Latin American sanitation company to receive this certification, Sanepar has been certified under the scope of NBR ISO 9001:2015 quality standard since 2017 for the dam operation, water abstraction, adduction, treatment and storage systems of the Water Production Management Department in the Integrated Water Supply System of Curitiba (SAIC, in Portuguese); the water abstraction, adduction, treatment, storage, and treatment and final disposal of sewage systems of the Industrial Management Department; and the water distribution, sewage collection and transportation of the Londrina Regional Management Department. The scope at Sanepar covers the water, sewage, administrative, compliance assessment, network maintenance, customer service, projects and works, people management, information management and materials management processes.

NBR ISO 14001:2015 Certification

In 2023, the Environmental Management System of the Urban Solid Waste Sanitary Landfill of Cianorte underwent external audits and maintained its NBR ISO 14001:2015 certification. The scope of these systems includes processes related to the receipt, disposal and treatment of solid urban waste, operational support and administrative activities and monitoring of the landfill.

The Foz do Iguaçu Regional Management Department's system also maintained its NBR ISO 14001:2015 certification, attesting to the company's commitment to environmental sustainability. The system scope covers the collection, treatment and distribution of drinking water, and the collection, treatment and final disposal of sanitary sewage in Foz do Iguaçu.

In 2013, Sanepar became Brazil's first utility company to obtain the NBR ISO 14001 certification for a landfill under its management, the Cianorte landfill.

The Environmental Management System of Foz do Iguaçu has been certified since 1999. This system has become an internal and external benchmark in the development of basic sanitation services that do not compromise the availability of natural resources.

Sanepar was the first Latin American basic sanitation company to receive the NBR ISO 14001 Certificate for Environmental Quality, which it still holds today.

NBR ISO IEC 17.025:2017 Accreditation Certification

Once again, Inmetro's General Accreditation Coordination (CGCRE, in Portuguese) accredited Sanepar's analysis laboratories in Curitiba and Londrina for performing its processes accurately and in accordance with excellence standards defined by the ISO/IEC 17.025:2017 standard, exclusive for assessment and calibration laboratories; and meeting the requirements to guarantee the laboratories' competence to provide valid, impartial and reliable results. In 2023, the laboratories in Cascavel and Maringá also had their certification confirmed.

LEED International Certification

The design of Sanepar's new administrative headquarters in Curitiba meets the requirements of the Leadership in Energy and Environmental Design (LEED) international certification, awarded by the United States' Green Building Council. The certification was granted by KNX Awards 2020, a specialized forum that recognizes smart projects worldwide that use KNX building automation technology. This technology is applied in architectural projects to provide comfort, safety, adequate lighting, acoustics and temperature with the least use of electricity. Sanepar's headquarters building, for example, uses

PRESENTATION

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

photovoltaic panels for power generation, features rainwater storage, and an automated lighting and air-conditioning system. The floor and the ceiling have acoustic insulation and the window glass block sun rays and reduce internal temperature.

Sustainable Bonds Certification

Sitawi Finanças do Bem, a tertiary sector organization, awarded Sanepar's bonds with the Sustainable Bonds Certification. The organization considers that the Company's bonds combine both positive environmental and social impacts. For Sitawi, they are aligned with Sustainable Development Goals (SDGs) numbers 3 (Good Health and Well-being), 6 (Clean Water and Sanitation), 11 (Sustainable Cities and Communities) and 14 (Life Below Water). Sanepar is the first public company in the country to issue Sustainable Bonds and Blue Bonds in debentures, which raise funds exclusively to finance activities that contribute to protecting the oceans and foster better management of water resources. The combination of green and social investments results in even more desirable assets: the so-called sustainable investments.

CREDIT REPORT - RATING

The Company's capital management has ensured an optimal capital ratio and a strong credit rating with financial institutions and risk rating agencies, in order to support its business and maximize shareholder value. Sanepar received an investment-grade rating, reflecting the Company's financial strength and capacity to meet its debt and loan commitments, from two credit rating agencies: Moody's and Fitch Ratings.

Since 2021, both Moody's and Fitch have assigned Sanepar top scores, i.e., Moody's has given the Company an AAA rating for four consecutive years and Fitch has given it an AAA rating for three consecutive years, as the former releases its rating in January and the latter in July of each year.

Sanepar's top rating (AAA) indicates that the risk for investors in the Company's long-term debt is low, and this has been reflected in the interest rates of the debentures issued by Sanepar. The Company has accessed the capital markets frequently and the premiums demanded by investors have been economical when compared to other companies in the sector.

GHG Protocol's Gold Seal

In October 2023, Sanepar's 2022 Greenhouse Gas Inventory (IGEE, in Portuguese) received the Gold Seal from the Brazilian GHG Protocol Program. The program, which certifies corporate inventories, aims to foster a corporate culture for the preparation, verification and publication of GHGI.



- PRESENTATION**
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes



Sanepar

Companhia de Saneamento do Paraná	15
Materiality	20
Impact study	21
Business Model	22

Companhia de Saneamento do Paraná

GRI 2-1

Companhia de Saneamento do Paraná (Sanepar) is a mixed-capital, publicly-traded company, controlled by the Government of the State of Paraná under a private law legal regime. The State directly holds 20.03% of all Company's shares and 60.08% of its common shares. More information on the shareholding structure can be found on the [Investor Relations website](#).

Sanepar is registered as a Publicly-Held Company under the Brazilian Securities and Exchange Commission (CVM, in Portuguese) as type A – issuers authorized to trade any securities. The Company's shares are traded under the tickers SAPR3, SAPR4 and SAPR11 on the B3, where it is listed in level 2 of Corporate Governance.

Sanepar provides basic sanitation services to 344 municipalities in the States of Paraná, and in Porto União, in the state of Santa Catarina, totaling 345 municipalities. It operates in the withdrawal, treatment, storage and distribution of water; sewage collection and treatment and operation of three municipal sanitary landfills through concession/contract to serve 7



Sanepar is responsible for providing basic sanitation services to 345 municipalities.

Presentation

SANEPAR

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

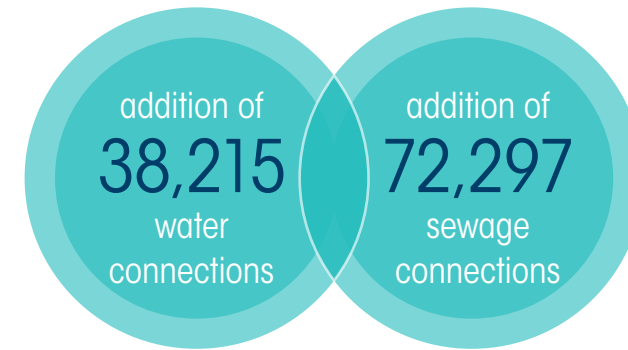
GRI and SASB content index

Assurance Report

Annexes



Belém STP - Photographer: André Thiago Chaves Aguiar



municipalities. The Landfills are located at Cianorte, Apucarana and Cornélio Procópio. Coupled with these activities, the Company conducts studies, projects and works related to new facilities, expansion of water distribution networks, sewage collection networks and technical consulting and advisory services in the locations where it operates.

The Company also works in partnership with federal, state and municipal agencies and entities in matters related to the development of its basic goals. In 2023, Sanepar completed the acquisition of the entire capital of a Special Purpose Entity (SPE), organized as a closed corporation, formerly CS Bioenergia S. A, now called

Usina de Bioenergia - ETE Belém, taking over its control and management. The SPE provides services of proper final disposal of solid organic waste, as well as the sludge produced in sewage treatment plants, including the production of biogas and energy generation. The Company's actions, including those related to tariffs, are controlled, overseen and regulated in most part by the Regulatory Agency for Delegated Public Service of the State of Paraná (Agepar in Portuguese).

In 2023, the number of water connections increased 1.12% compared to 2022, representing 38,215 additional connections, while the number of sewage connections was up by 2.96% versus 2022, equivalent to

more 72,297 connections. Investments totaled BRL1.9 billion in 2023 – [learn more on page 70](#). Sanepar's revenue comes mainly from residential water connections, which account for 91% of the Company's total water connections.

In the 2023 Sanitation Ranking, published by the Trata Brasil Institute in March 2023, Sanepar had six cities among the top 20 in basic sanitation: São José dos Pinhais (8th), Cascavel (10th), Ponta Grossa (11th), Maringá (14th), Londrina (19th) and Curitiba (15th), the latter being Brazil's second most sanitized capital city.

- Presentation
- SANEPAR**
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Sanepar joins IDIVERSA and continues in the ISE

Sanepar was included in the first portfolio of the Diversity Index (IDIVERSA), launched by B3 in 2023 to give visibility and tangibility to diversity indicators and allow the comparison of companies' performance, encouraging them to adopt best diversity practices.

IDIVERSA is part of B3's Environmental, Social and Governance (ESG) index, fostering diversity as an investment thesis and encouraging other companies to follow the same disclosure standard.



Inclusion in the ISE as the first company in the sector validated the efforts to consolidate a consistent ESG agenda.

For the second consecutive year, Sanepar was included in the Corporate Sustainability Index (ISE B3) – 2023/2024 portfolio, which is an indicator of the average asset price performance of companies selected for their recognized commitment to corporate sustainability, supporting investors in their investment decisions and encouraging companies to adopt the best sustainability practices and initiatives, since ESG practices contribute to business perpetuity.

The portfolio selection process begins with an invitation to participate – which is made only to eligible companies, according to criteria established by B3 – and the subsequent completion of a questionnaire divided into the following dimensions: human capital; corporate governance and senior management; business model and innovation; social capital and environment, with the submission of documents to evidence the answers. To assess the companies' performance as regards the Climate Change dimension, ISE B3 uses the Carbon Disclosure Project (CDP) Climate Change score, which as-

sesses the companies' initiatives and advancements in the fight against climate change. To be included in the ISE, this score must be equal to or higher than "C", which the Company achieved in 2022. In 2023, Sanepar achieved a higher score: A-.

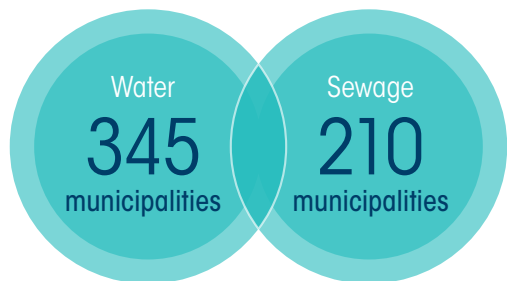
Another factor considered in creating the index's portfolio is the RepRisk index (RRI), which is an international provider of massive collection and analysis of public information that is available online on ESG risks. The portfolio only allows companies whose Peak RRI (highest daily value in the 24 months preceding the month prior to the portfolio's effective date) is, at most, 50 points. In the four-month rebalancing, the Peak RRI variation may imply in the inclusion or exclusion of companies from the ISE B3.

Being the first water and sewage utility company to be selected for the ISE was an important achievement for Sanepar, as it validates the Company's efforts to consolidate a consistent ESG agenda. Sanepar was the only company in the sector to be included in the ISE up to December 2023.

- Presentation
- SANEPAR**
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Operations and infrastructure

Basic sanitation



Treated water service index



Sewage collection coverage index - *IARCE Urbano* -



Collected sewage treatment index



In terms of operations, Sanepar is organized into Regional Management Departments which are centralized in five hub cities, where the General Management Departments, responsible for the Company's Business Management, are located: Curitiba, Londrina, Maringá, Cascavel and Ponta Grossa.

Landfills
SASB IF-WM-000.C

3
municipal landfills
by concession/contract – Cianorte/Apucarana /Cornélio Procópio.

7
municipalities served.

Sludge Recycling Centers
SASB IF-WM-000.C

57
Sludge Management Units
(UGL, in Portuguese) for sewage sludge sanitization and processing for recycling and agricultural use.

Incinerators
SASB IF-WM-000.C

One Combustion dryer for thermal drying of the sludge generated at Atuba Sul STP and sludge energy recovery after drying (sludge burning in the combustion system).

Other facilities
SASB IF-WM-000.C

1,191 Wells	265 Sewage Treatment Plants (STP)
168 Water Treatment Plants (WTP)	34 34 Sewage Sludge Treatment Plants (SSTP) for dewatering sludge and returning water for operational use *
231 Surface Water Collection	

*The dewatered sludge is sent to proper final disposal (use as substrate in grasses, recovery of degraded areas, or sanitary landfill).

- Presentation
- SANEPAR**
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

STRATEGIC MAP



- Presentation
- SANEPAR**
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

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

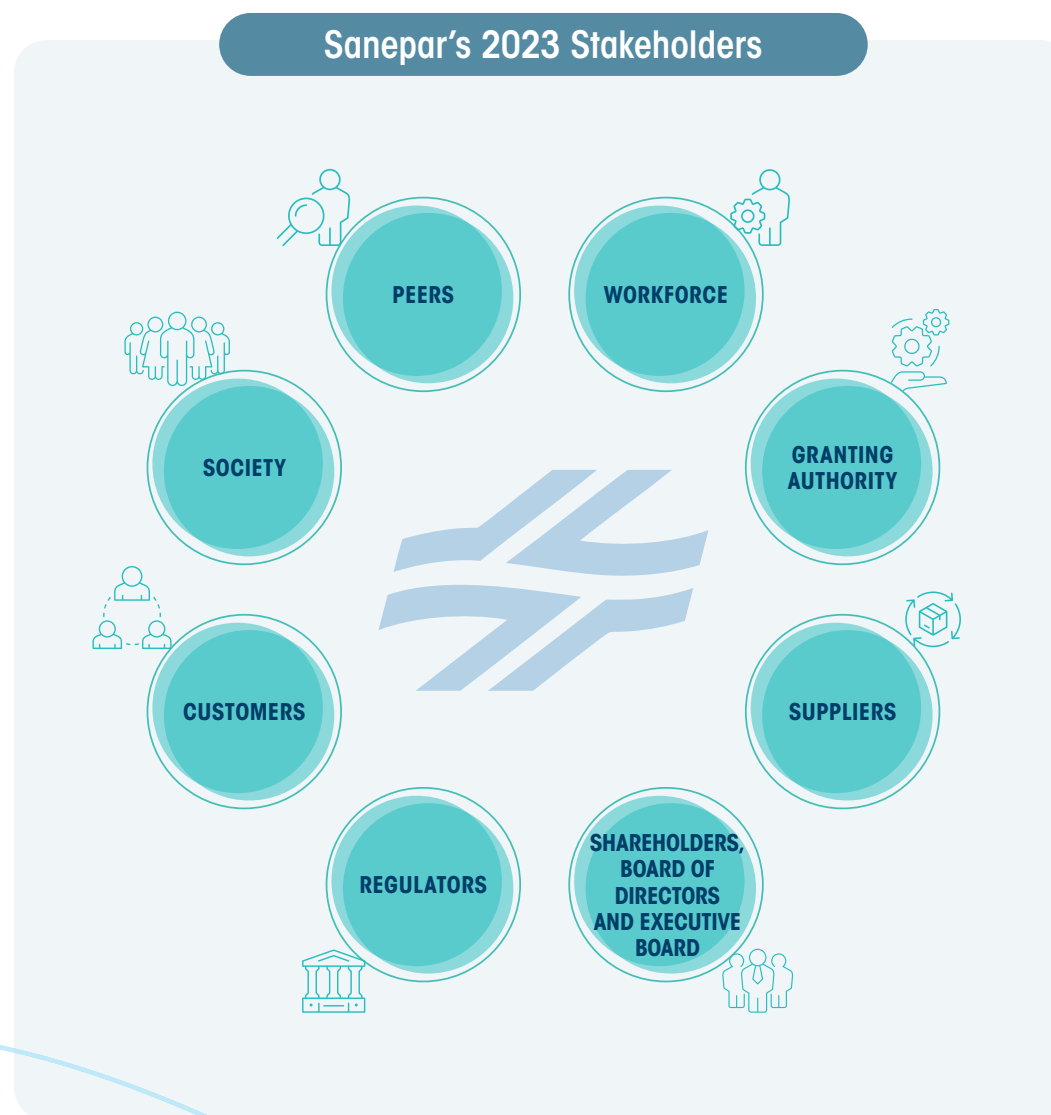
Materiality

GRI 3-1

Materiality is one of the bases for defining and directing the Company's strategic priorities and, therefore, for managing and drawing up action plans for the main topics. In general terms, it comprises the material topics that describe the Company's social, environmental, economic and governance impacts and how said topics influence stakeholders' decision-making. At Sanepar, these topics are constantly updated because they guide not only the preparation of the Integrated Report, but also its Integrated Strategic Planning (see page 30).

In 2023, the Company reviewed its materiality based on the optimization of the 2022 Material Topics. This included scenario analysis – threats and

opportunities identified by the SWOT methodology; stakeholder assessment reflecting market developments; correlations with the Company's strategy; corporate risks; prioritized SDGs; and the ISE B3 methodology. Based on this analysis, two aspects of the Materiality where updated: Peers were added to the stakeholder group list; and topics were updated with more modern and comprehensive language, enabling the adoption of 7 material topics instead of 11. The survey results show the connection with what is relevant to the business, in the institutional, economic, social and environmental aspects, considering all spheres that somehow may influence and/or be influenced by the Company's operations.



- Presentation
- SANEPAR**
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Impact study

GRI 3-2, 3-3



SANEPAR

Integrated Report 2023

Presentation

SANEPAR

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance


Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

Click on the icons of each material theme to see their impact 

 Environmental  Social  Governance

Business Model

INCOMES

Financial Capital

- Shareholders' Equity **BRL 9.7 billion**
- Cash generation of **BRL 2.4 billion**
- Investments of **BRL 1.9 billion**

Manufactured capital

- Water
- **168 WTPs**
 - **1,191 wells**
 - **Four dams**

Sewage

- **265 STPs**

Solid urban waste

- **Three sanitary landfills**

Social and Relationship Capital

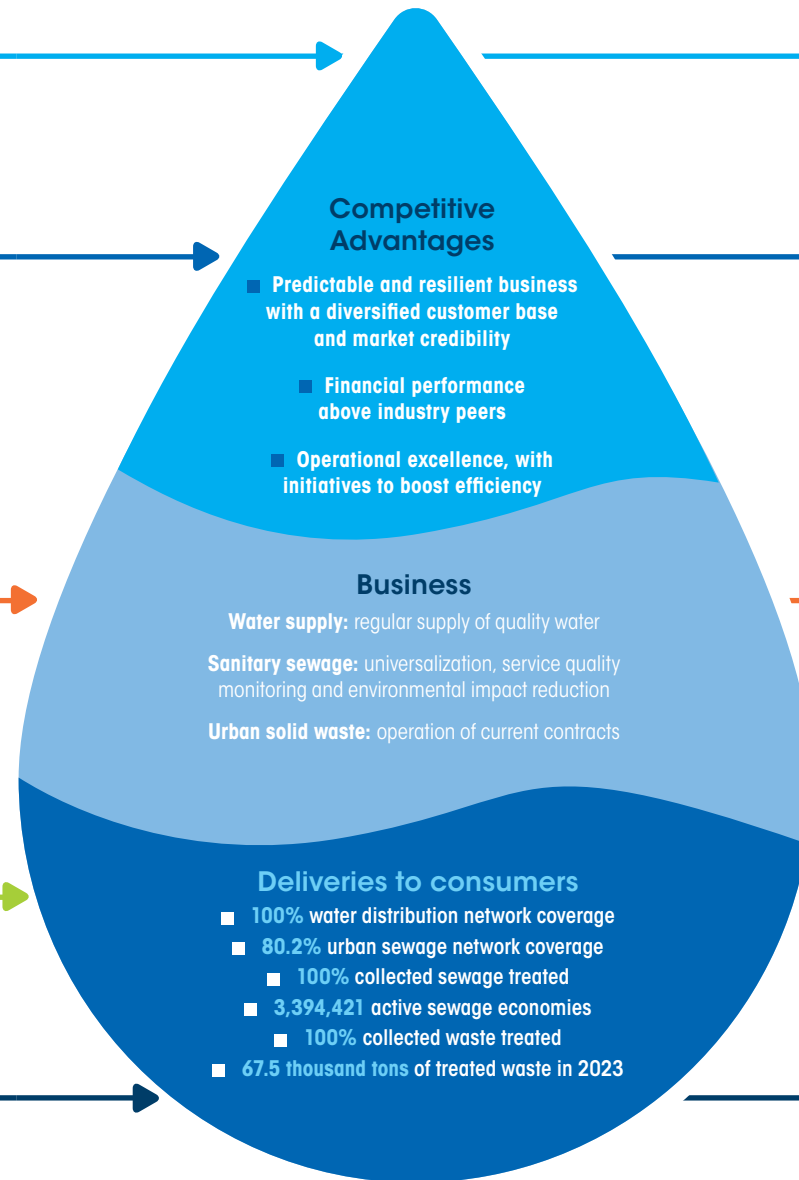
- *Água Solidária* (Solidary Water) Program
- *Movimento +Água* (+Water Movement)
- *Sanepar Rural* Program
- *Movimento Salário Digno* (Equal Pay movement)
- *Movimento Mente em Foco* (Mind in Focus initiative)

Natural Capital

- Sustainable Management of Water Resources and Environmental Conservation
- Corporate Program to Reduce and Control Water Losses

Human Capital

- **6,121 employees**
- Sanepar's distance learning platform
- **BRL 15.0 million** invested in innovation projects



OUTCOMES

Financial Capital

- 2nd time in the **Corporate Sustainability Index** (ISE B3), 2023/2024 portfolio - selected for the Diversity Index's (IDIVERSA) first portfolio, launched by B3 in 2023
 - Net Revenue **BRL 6.3 billion**

Manufactured Capital

- Water
- **345 municipalities** served
 - **3.5 million** water connections
 - **61,396 km** of distribution network
- Sewage
- **210 municipalities** served
 - **2.5 million sewage** connections
 - **42,156 km** of collection network

Social and Relationship Capital

- **356.3 thousand low-income families** served by the Solidary Water Program
- **89.2% satisfaction** with the call center service
- **221 partnerships** with municipalities for drinking water supply in 2023
 - **93 works** in progress

Natural Capital

- **811,288,960 m³ of treated water**
- **419,869.14 m³ of treated sewage**
 - **4.3 million water economies**
 - **3.4 million sewage economies**

Capital Humano

- **892,464 training hours** offered to employees
 - Employee Satisfaction Level with the **75% goal**

- Presentation
- SANEPAR**
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes



Strategy and vision of the future

Industry context and Sanepar 24

Vision of the future..... 27

Innovation 29



Strategy and vision of the future

GRI 3-3 - Material topic: Universalization of access to water and sewer

In force since July 15, 2020, Federal Law 14,026/2020 updated the Legal Framework for Basic Sanitation and amended other rules to include innovations proposed by the new wording. The main change introduced by the new legal framework was the imposition of targets regarding universalization of sanitation services, establishing that 99% of urban population should have access to drinking water and 90% to sewage collection and treatment services by December 31, 2033. The National Water Agency (*Agência Nacional de Águas – ANA*, in Portuguese), linked to the Ministry of the Environment and Climate Change (MMA, in Portuguese), became a regulatory agency and is responsible for enacting benchmark rules for the sanitation industry.

On July 9, 2021, Complementary State Law 237/2021 created the West, Center-East and Center-Coast microregions for the rendering of drinking water distribution and sewage services in the State of Paraná, with their respective governance structures. The law encompasses the 399 municipalities in Paraná state – the Company operates in 344 of them.

- Presentation
- Sanepar
- STRATEGY AND VISION OF THE FUTURE**
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content ind
- Assurance Report
- Annexes

State Decrees no. 8,924/2021, 8,925/2021 and 8,926/2021, published on October 1, 2021, implemented provisional internal regulations for each microregion. The final regulations were unanimously approved at the 5th General Meeting of each Microregion, held in July 2023.

On March 30, 2022, the General Meetings of the Water and Sewage Microregions of the State of Paraná (MRAE-1, MRAE-2 and MRAE-3) approved the inclusion of targets set forth in article 11-B of Federal Law 11,445/2007, amended by Federal Law 14,026/2020, with amendments to the Concession/Program Contracts.

In compliance with the legislation and federal decrees, on December 29, 2021, Sanepar filed the financial studies to prove its economic and financial capacity to meet the universalization targets in its current contracts. The Company's position was approved by the Paraná State Regulatory Agency (AGEPAR, in Portuguese) and the Intermunicipal Sanitation Regulatory Agency (ARIS, in Portuguese), with the respective certificate and registration with ANA.

On October 10, 2023, the 6th Extraordinary General Meeting of the Water and Sewage Microregions of the State of Paraná (MRAE-1, MRAE-2 and MRAE-3) agreed to standardize and extend the term of the contracts of 319 municipalities served by Sanepar

until 2048, in order to preserve tariff affordability. This group of municipalities accounts for 95% of Sanepar's revenue and includes the municipality of Maringá, whose term remains effective, as an amendment extending concession term until August 27, 2040 is under legal discussion.

In addition to extending contract terms, in November 2023, the General Secretariat of the Water and Sewage Microregions of the State of Paraná resolved on and approved the direct rendering of services at regional level for 25 municipalities that had provisional contracts with the Company, which account for approximately 5% of its total revenue.

In compliance with federal decrees in force, the Company hired a new economic and financial capacity study, which was submitted to the State Regulatory Agency on November 10, 2023. As per Resolution 10, of February 8, 2024, the Agency attested to the Sanepar's economic and financial capacity as regards the 345 municipalities it serves.

Since 2022, Sanepar has been part of the +Água Movement, making a commitment to work towards the goals of universal sanitation by 2033.

Movimento +Água

In March 2022, Sanepar joined *Movimento +Água* (+Water Movement), which aims to impact the lives of over 100 million people and encourage Brazilian companies to recognize the urgency and the need to promote concrete actions to accelerate the universalization of sanitation and water security in Brazil. The initiative is part of *Ambição 2030* (2030 Ambition), a program led by the United Nations (UN) Global Compact in Brazil.

By joining this initiative, Sanepar pledged its commitment to working to reach the universalization targets by 2033, in line with the New Legal Framework for Sanitation (see page 85.) The Company also pledges to share its progress on this matter with the Global Compact. The monitoring will be carried out annually through indicators selected by 2030 Observatory, also connected with the Global Compact and the Digital Panel of *Movimento +Água*.



Movimento Ambição Net Zero

In September 2023, the Company joined the Net Zero Ambition Movement (*Movimento Ambição Net Zero* or MANZ, in Portuguese), aimed at training and engaging senior management so that the Company can move forward in setting targets for GHG emission reduction, fostering broad discussions about indicators, challenges and paths towards decarbonizing the industry. Sanepar has been a member of the Global Compact Brazil Network since August 2019.

Movimento Salário Digno

In March 2023, Sanepar joined *Movimento Salário Digno* (Living Wage Movement), a UN Global Compact initiative in Brazil, which allows companies to set ambitious targets to boost decent work by implementing and promoting 100% living wages by 2030. The Movement pledges that companies have a key part in promoting decent work and tackling poverty both in their operations and supply chains by implementing and promoting living wages.

Sanepar Rural movement

One of the main challenges in the context of the movement is access to drinking water in small communities and rural areas or areas without land regularization. The initiative is also engaged with the Sustainable Development Goals (SDGs), especially number 6 (Clean Water and Sanitation), but also numbers 3 (Good Health and Well-being), 5 (Gender Equality), 12 (Responsible Consumption and Production) and 13 (Climate Action).



Avencal and Boat Rural System - Mandirituba - Photographer: André Thiago Chaves Aguiar

Movimento Mente em Foco

In April 2023, Sanepar joined UN Global Compact Brazil Network's *Movimento Mente em Foco* (Mind in Focus movement), an initiative that invites Brazilian companies and organizations to act on behalf of their employees and society as a whole to fight mental health stigma and social prejudice about the topic. This Movement aims to bring mental health to the center stage of companies' decision-making, stimulating discussion on the subject, establishing concrete actions to support their employees and creating a healthy working environment so that mental health is treated not just as an emergency measure, but as a continuous matter that is part of the companies' business strategy - a step forward in SDG 3 (Good Health and Well-being).

- Presentation
- Sanepar
- STRATEGY AND VISION OF THE FUTURE**
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Vision of the future

Sanepar – as well as the entire sanitation industry – has been facing several challenges over the past few years, of regulatory – such as the New Legal Framework for Sanitation – climate and environmental nature, among others. On the other hand, the Company has been creating many opportunities, with an increasing emphasis on the concept of innovability: innovation at the service of sustainability, mindful of ESG practices and measuring the impacts of each new project developed. The Company sees this challenging scenario as a great opportunity, given its expertise in developing creative and innovative solutions focused on sustainability.

In 2023, Sanepar celebrated 60 years of operations as one of Brazil’s largest environmental sanitation companies, with expertise in research, development and innovation (R&D+i) and in the relentless pursuit of process improvement. Having innovation as a business driver, the Company focuses on economically viable and environmentally and socially appropriate alternatives.

Signatory to the UN Global Compact, Sanepar is committed to the best ESG practices, in line with the SDGs. Therefore, the Company operates from an “Innovation for Sustainability” perspective, as it believes innovation is a tool that creates value for the business and, consequently, promotes public health and social well-being.

Technology, inspired by the Fourth Industrial Revolution, is an important tool to rise to the challenges of the Brazilian environmental sanitation sector. However, it is essential to recognize that technology is conceived by people and should be at the service of society, even before service providers implement the “Industry 4.0” trends in a large scale. It comes in line



Operational Control Center in Curitiba - Photographer: André Thiago Chaves Aguiar

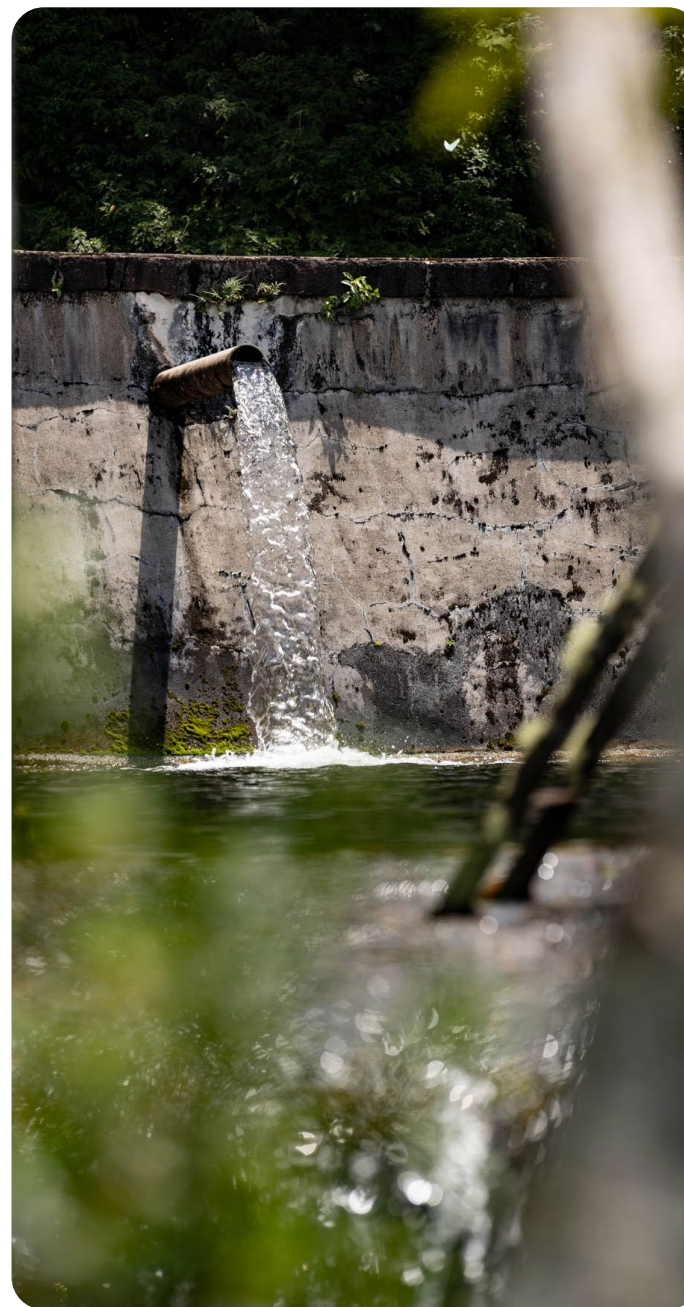
- Presentation
- Sanepar
- STRATEGY AND VISION OF THE FUTURE**
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

with the “Society 5.0” concept that led to “Sanitation 5.0” — a new frontier for the environmental sanitation industry. However, all innovative technologies and processes adopted by service providers in a certain industry should result in productivity gains and create value for stakeholders. Adhering to the “Government 5.0” guidelines adopted in the State of Paraná, Sanepar uses “Sanitation 5.0” as a philosophy to guide its activities, recognizing that technology and innovation are at the service of society.

Permanent investments in R&D+i ensure competitive and strategic advantages for Sanepar, which stands out among sanitation companies thanks to its ability to innovate and, at the same time, respond with skill and agility to market changes. Additionally, innovation makes the value of transparency effective, as it promotes a positive flow of information with society

and within the Company itself, which will be used for constant improvement, evolution and transformation of Sanepar and its processes.

The Company operates in a regulated environment and is committed to providing quality services to the population, i.e., services that result in preventive health; charging affordable tariffs; and producing results for stakeholders, including its more than 500,000 investors and shareholders. The results of this vision of the future led to the adoption of new technologies, the digitalization and optimization of processes, the reduction of costs, the mitigation of social and environmental impacts, the maximization of revenue, and, consequently, the regular communication of Sanepar’s economic and financial results to the market through earnings releases and financial statements.



Carvalho Reservoir - Photographer: André Thiago Chaves Aguiar

Sanepar uses “Sanitation 5.0” as a philosophy to guide its activities, recognizing that technology and innovation are at the service of society. The results of this vision of the future led to the adoption of new technologies, the digitalization and optimization of processes, the reduction of costs, the mitigation of social and environmental impacts among other benefits.

- Presentation
- Sanepar
- STRATEGY AND VISION OF THE FUTURE**
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes



Innovation

Sanepar is constantly seeking innovations that make its processes, techniques and materials used more efficient, in order to continue making the necessary investments to achieve the universalization targets with quality and preserving the Company's economic and financial balance. As part of its collaborative culture, the Company actively encourages its employees to make suggestions and adopt innovative solutions in all its areas and processes.

Therefore, Sanepar understands that innovation enables the achievement of corporate strategic goals through groundbreaking solutions that lead to sustainability, high performance standards and greater competitiveness, seeking sustainable solutions and creating value for society through innovative processes and partnerships.



For the seventh time, the Company received the Prêmio Campeãs da Inovação do Sul (South Region's Innovation Champions Award), organized by Revista Amanhã, topping the State-Owned and Philanthropic category.

Sanepar's commitment to the theme was recognized, for the third consecutive year, with the *Valor Inovação Brasil 2023 Award*, in which the Company was the winner in the utilities Sector, as the most innovative company in the industry. The award evaluated skills such as creativity, capacity to generate knowledge and strategic use of new technologies.

For the seventh time, the Company received the *Prêmio Campeãs da Inovação do Sul* (South Region's Innovation Champions Award), organized by Revista Amanhã, topping the State-Owned and Philanthropic category. The accolade highlighted projects such as the ongoing cooperation with Itaipu Binacional and the Parque Tecnológico Itaipu to guarantee water and energy security around the plant's reservoir, through the collection and advanced and innovative treatment of domestic effluents. The award also evaluated projects focused on renewable energy and circular economy, such as the thermal drying system and the combustion of sewage sludge in pre-operation stage at the Atuba Sul Sewage Treatment Plant in Curitiba, which is environmentally sustainable because it uses biogas and biomass produced at the plant itself for operating.



Atuba Sul STP - Photographer: - André Thiago Chaves Aguiar

Innovation, strategic planning and mitigation of corporate risks

Geared towards strengthening innovation as one of the Company's values, Sanepar created the Innovation and New Business Executive Office, dedicated to developing more consolidated plans and strategies, with an innovative view of business models, broadening the focus on innovability: innovation at the service of sustainability.

Innovation is part of Sanepar's strategic planning, given its mission to ensure the provision of environmental sanitation services in a sustainable and innovative way, contributing to economic and social development. It is embodied in the recommendations to the members of its governance bodies and the day-to-day activities of its employees.

Sanepar discusses opportunities with the Brazilian innovation ecosystems and participates in dedicated groups and committees with associations such as the

Brazilian Association of Sanitary and Environmental Engineering and the Brazilian Association of State Sanitation Companies (ABES and Aesbe, respectively, in Portuguese), as well as other forums for debate with peers. The Company sought out the Water Research Foundation, an innovation framework developed by 89 utilities in the United States, the United Kingdom and Australia, to address this issue. Sanepar is currently the only company in Latin America to adopt this framework to build its innovation strategies.

The strategic map sets out strategic objectives dedicated to innovation issues in the "Sustainability", "Granting Authority and Customers," "Human Capital" and "Operational Excellence" guidelines. The Company's value chain also considers innovation as a strategic process that encompasses the entire Company.



Corte Branco Reservoir electrical system - Photographer: André Thiago Chaves Aguiar



Sanepar is currently the only company in Latin America to adopt this framework to build its innovation strategies.

Presentation

Sanepar

STRATEGY AND VISION OF THE FUTURE

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

Open innovation and use of incentives for innovation

Sanepar is on the lookout for collaborative innovation, cooperating with research centers, universities and companies in Brazil and abroad — in countries such as Germany, Portugal, Netherlands, Sweden, Israel, United Kingdom, Poland, United States, Mexico, Paraguay, Peru, Argentina, Japan and South Korea. The Company has dozens of different national and international partnerships in place, ranging from basic research to the implementation of new solutions at scale.

The Company stepped up its international activities, standing out at the Global Water Summit in Berlin and on the International Finance Corporation’s (IFC) Utilities for Climate platform, as well as joining the group of 300 world leaders focused on water-related SDGs. Sanepar also established a partnership with the Brazil – Germany Chamber of Commerce and Industry – Rio de Janeiro branch (AHK) to carry out a feasibility study on the production of renewable hydrogen from sewage in Paraná state, supported by German government institutions (BMUV and NOW GmbH). In the Netherlands, Sanepar entered into a partnership with Amanco-Wavin to digitize and optimize water management; and, in Portugal, it strengthened cooperation with local entities on operational efficiency and circular economy. After a mission to Israel, the Company signed an agreement with the

A Sanepar foi a única empresa do setor de saneamento brasileiro presente nas negociações intergovernamentais Brasil-Alemanha.

Inter-American Development Bank (IDB) to detect water leaks using satellites and artificial intelligence.

Sanepar also participated in events in Latin America (Argentina, Paraguay and Mexico) and Europe, consolidating partnerships and starting new projects, in particular, the production of renewable hydrogen. The Company signed a cooperation agreement with a Japanese company to compost sewage sludge, and was the only Brazilian sanitation company present at the Brazil-Germany intergovernmental negotiations. Moreover, the Company received delegations from several countries, consolidating its role in the global water management and sanitation industries.

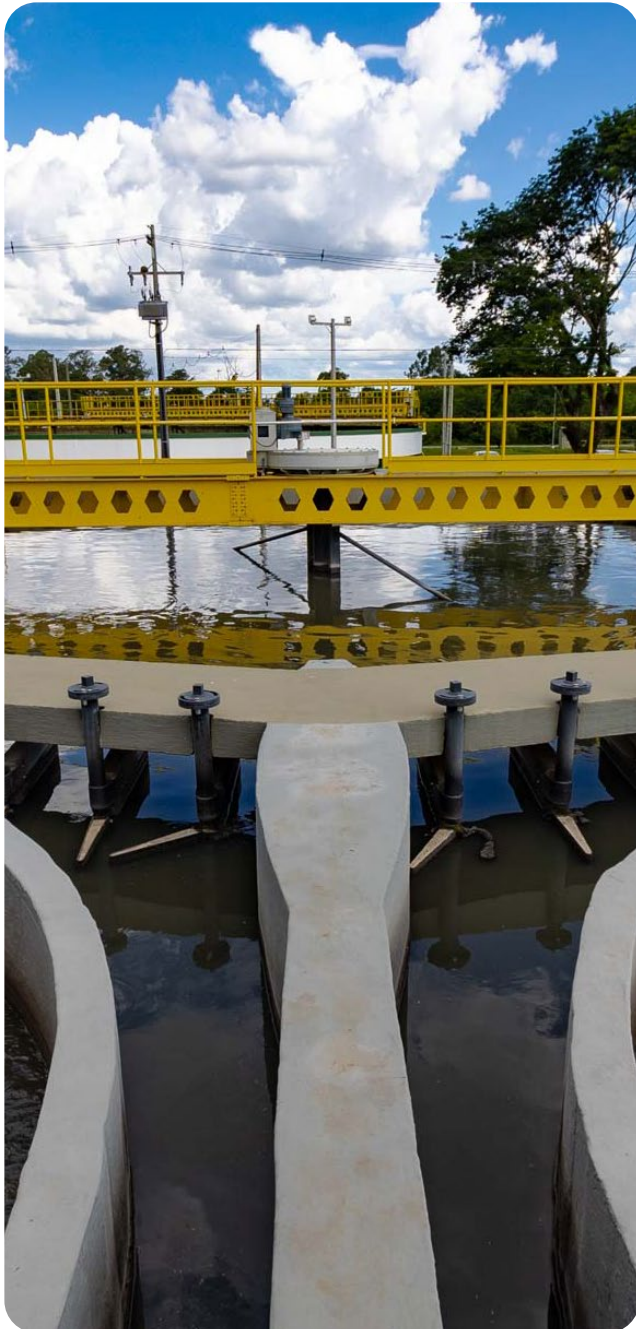
Sanepar thus has innovation projects focused on new products and new business models, always observing the market, suppliers and customers. Open innovation is one of the strategies for conducting Sanepar’s business. In this context, the Company

has made efforts to interact with the ecosystem, including startups.

Although Sanepar uses its own resources to carry out its R&D+i projects (more than BRL 10 million in 2023), the Company has sought to expand the impact of its activities by prospecting for external resources and mechanisms to encourage innovation.

In this context, in 2023, Sanepar conducted the Open Innovation Program in the Environmental Sanitation Sector – Sanepar Startups, a partnership with Fundação Parque Tecnológico Itaipu – Brasil (PTI-BR – Itaipu-Brazil Technological Park Foundation), the Funding Authority for Studies and Projects (Finep, in Portuguese), the Support Service for Micro and Small Enterprises of Paraná (Sebrae/PR, in Portuguese) and the Inter-American Development Bank (IDB). The program aims to develop joint actions in the area of open innovation, notably through partnerships with startups. Other Program’s aspects include to prospect sustainable and innovative solutions for challenges of the environmental sanitation sector, as well as strengthening national entrepreneurship and the innovation ecosystem focused on environmental sanitation.





Belém STP - Photographer: André Thiago Chaves Aguiar

The partnership included public calls for projects, through the publication of two calls of proposals on the topics/challenges of the environmental sanitation sector chosen as priorities by the Company together with PTI-BR, FINEP, Sebrae and BID.

The proposal selection process is carried out in 3 stages: in the first stage, proposals are evaluated based on adherence of the innovation to the challenge, feasibility, market and team capacity. The second stage is the pre-acceleration and consists of specialized guidance, support and monitoring for the 15 companies with the best classification in the previous stage. In the third stage (Pitch Day), each team presents the pitch prepared during the pre-acceleration stage. By the end of the process, up to 5 companies are selected to receive between BRL 100,000.00 and BRL 150,000.00 for tests and solutions approval.

During the development of the work, the startups have access to Sanepar's and PTI-BR's infrastructure, in addition to connections with the relationship network of the partners involved in the Program and have up to one year to execute their proof of concept (PoC). In 2023, the activities of Sanepar Startup's first call for proposals were completed and the startups were monitored by technical mentors from Sanepar and business mentors from PTI, Sebrae and FINEP. Five startups

were hired after completing their PoCs: Maxbot, O2eco Tecnologia Ambiental, Pullup, Radioforce and Status4. A second call for proposals was published with the pre-acceleration of 15 companies and 5 new startups were selected to be hired as of 2024.

As examples, we can mention the use of tax benefits from Law 11,196/2005 (Lei do Bem, in Portuguese), as well as access to resources from the Brazilian Company of Research and Industrial Innovation (Embrapii, in Portuguese), Finep, the U.S. Trade and Development Agency (USTDA), the German cooperation agency *Deutsche Gesellschaft für Internationale Zusammenarbeit* (GIZ) GmbH, the Japan International Cooperation Agency (JICA), the Swedish government agency for innovation systems (VINNOVA) and the International Finance Corporation (IFC), a branch of the World Bank.

Sanepar has also partnered with Fundação Araucária, promoting research and extension in the State of Paraná, joining efforts in the Paraná Environmental Sanitation Research Program (PPPSA, in Portuguese). The research projects carried out in the PPPSA focus on meeting the Company's demands and are co-financed in equal parts by Sanepar and Fundação Araucária. In 2023, nine research projects were completed and created technical products applied to the Company's processes.

- Presentation
- Sanepar
- STRATEGY AND VISION OF THE FUTURE**
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Monitoring and incentives for corporate innovation actions

The corporate innovation process was measured by three indicators in 2023: (i) Personnel Creativity Index; (ii) Products/Innovative Processes Implemented per Management Department; and (iii) National and International Technical Cooperation Efforts. Sanepar's innovation targets for 2023 were: (i) number of ideas generated and recorded equivalent to 12% of the Company's headcount; (ii) 89 new products or processes implemented by the Management Departments; and (iii) five new national and/or international partnerships.

The creation of the Innovation and New Business Executive Office enabled the Company to diversify activities, explore new business models and partnerships, and guarantee its long-term financial and operational sustainability.

The progress of specific action plans focused on innovation was recorded in Sanepar's information system, SISWeb, which concentrates information and indicators and helps management through monthly critical analyses and monitoring and evolution of corporate innovation indicators. Results are reported to senior management through the Innovation Committee.

Sanepar offered corporate training on the innovation process throughout 2023 to facilitate the review, development and implementation of innovative corporate actions. The corporate distance learning platform was reviewed, and new content on innovation was made available to all the Company's employees, including the International Course on Best Management and Innovation Practices in the Operation of Water Supply and Sanitary Sewage Systems.

In 2023, Sanepar offered the Development Program for Publicly Held Companies - Year IV for Executive Officers; members of the Board of Directors, the Fiscal Council, the Eligibility Committee, the Statutory Audit Committee and the Technical Advisory Committee; and other strategic professionals holding similar positions. The in-company training was carried out in the online format, except for the last class, which was in-person, and was delivered by the Brazilian Institute of Corporate Governance (IBGC in Portuguese). Pursuant to article 17, item V, paragraph 4 of Law 13,303, a big part of this training course was dedicated to innovation.

In 2023, Sanepar also encouraged leadership training focused on open innovation, offering employees capacity building activities ranging from business mentoring to

the use of tools that make leaders more resilient, creative and capable of solving problems in their day-to-day activities— as well as interacting with startups. Throughout the year, these professionals acted as evaluators/mentors for hackathon groups and startups and took part in R&D+i activities.

In partnership with Amanco/Wavin, from the Netherlands, and Takadu, from Israel, the Company evaluated an event management center that integrates and processes data from different monitoring systems, such as Scada and telemetry, using artificial intelligence algorithms, identifying anomalies and guiding repair actions efficiently.

In addition, the Company encouraged creativity in the workplace, the recording of ideas and the implementation of new processes/products. Based on requirements of the Management Excellence Model, the Company maintains a database of ideas and practices (BIP, in Portuguese), a corporate platform for recording and sharing good innovative practices designed by employees. Over the last two years, the generation of ideas has become one of the evaluation items in the Company's Job, Career and Remuneration Plan (PCCR, in Portuguese).



Research and innovation initiatives

In 2023, Sanepar implemented several R&D+i initiatives closely related to its core activities and associated with the provision of water and sewage services to the population. These initiatives, linked to UN’s SDGs and best ESG practices, comprise technology prospecting, production of new knowledge, applied research, technology upgrades, anticipation of trends and specialized technical training. They include topics such as climate change mitigation and adaptation; increased water resilience, dam safety, advanced water and sewage treatment, wastewater-based epidemiology, waste recovery (such as sludge and biogas), energy efficiency, renewable energy, process optimization and digitalization; sustainability; infrastructure management; and asset sharing.

Project for Water Resources Management and Water Security in the West Region of Paraná

Delivered by PTI, in partnership with Sanepar and Itaipu, the Project consists of actions to mitigate risks and conserve water sources. The Project is divided into three goals: 1) Implementation of data integration and the water resources management platform; 2) Mapping of forest deficit areas and analysis of the environmental vulnerability of the Ivaí, Piquiri and BPS river basins; and 3) Implementation of the Water Security Plan (PSA, in Portuguese) in Umuarama, Goioerê, Palotina, Paranavaí, Cianorte and Paraíso do Norte systems.

Sanepar implemented several R&D+i initiatives linked to UN’s SDGs and best ESG practices.



Atuba Sul STP combustor - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- STRATEGY AND VISION OF THE FUTURE**
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Use of sewage sludge

Sanepar uses sewage sludge in agriculture, as a result of research developed since the 1990s in partnership with institutions in Brazil and abroad. Over the last three years, the Company sent more than 60,000 tons of sanitized sludge to farmers to fertilize different crops. The project was recognized in a publication by the United Nations Environment Programme (UNEP) as a good practice in the sustainable management of natural resources.

In 2023, Sanepar focused on making the most of sewage sludge, transforming it into organic and organo-mineral fertilizers and/or soil conditioners. To this end, the Company published a Call for Proposals to select a strategic partner with in-depth technical knowledge and business skills in the subject in order to develop a new business opportunity. Submitted proposals were evaluated by a committee of specialists. As the only company qualified, Superbac signed a Technical Cooperation Agreement with Sanepar to execute the project. The project is currently in the preliminary studies phase to develop a new product and assess market potential and

Over the last three years, the Company sent more than 60,000 tons of sanitized sludge to farmers.

the possibility of developing a new business model for the Company.

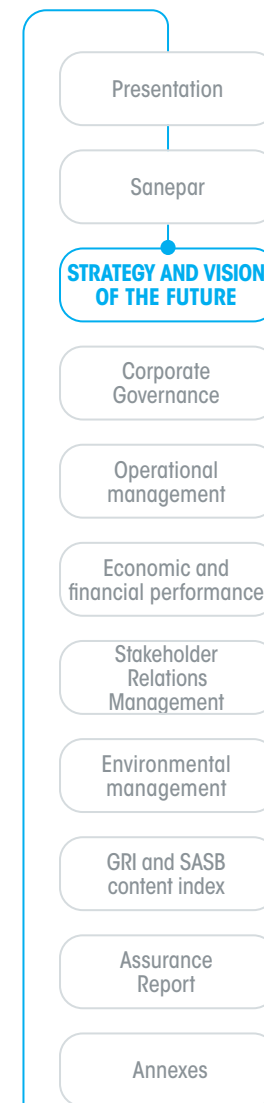
The Company also completed studies on the drying and thermal transformation of sewage sludge and took the first steps towards making full-scale solutions feasible. Once treated, the effluent is properly disposed of in the environment, according to the parameters required by environmental agencies and regulators. In addition, the proper disposal of the waste generated in the treatment process, such as sludge and other by-products, is also an important part of this sub-process. Sludge can be turned into biosolids or safely disposed of in landfills.

In 2023, the Company completed the construction of the sludge thermal drying system at the Atuba Sul STP. The innovative and environmentally sustainable

system will have the capacity to process up to 5 t/h of wet sludge using biogas and biomass produced in its own plant. As a result, Sanepar no longer sends the sludge generated by this STP to landfills.

With the thermal drying process, Sanepar will no longer dispose of sludge with 80% humidity since the technology reduces humidity to below 20% — equivalent to a four-fold reduction in overall volume. Drier sludge can be used to produce heat for the dryer itself, being reduced to ash — which generates excess dry sludge with very low humidity and significantly less volume for final disposal.

The Company implements additional treatment technologies that reduce final waste volumes. Examples include drying and combustion, at the Atuba Sul STP; biodigestion, at the Belém STP; and the mineralization site, at the Santa Helena STP. In addition, the grating and desander waste from the Curitiba Metropolitan Area is now fully used in co-processing by the cement industry, a pioneering innovation in the country.





Belém STP - Photographer: André Thiago Chaves Aguiar

Energy use from biogas

Sanepar, in partnership with the UN Industrial Development Organization (UNIDO), Cibiogas, Companhia Paranaense de Gás (Compagas - Paraná State Gas Company), has developed studies for the production and commercialization of biomethane in Curitiba and Londrina, according to natural gas distribution guidelines. The Company prepared economic and financial modeling and mapped productive arrangements. In this context, Sanepar submitted a project to the MCTI/FINEP/FNDCT PUBLIC SELECTION PROCESS – Grant for Innovation – 15/2022 – Development of the Biogas Chain, focusing on the recovery of biogas in liquid media and the production of biomethane and liquid carbon dioxide.

Industrial reuse and nutrient recovery

The Company seeks to anticipate future challenges related to water scarcity, since it is a crucial and finite asset. In this sense, Sanepar carried out economic and financial feasibility studies in partnership with United States Trade and Development Agency (USTDA) to implement an industrial water reuse system in the municipality of Araucária.

Sanepar participated directly in discussions on regulating the practice of reuse at the national level and in state forums; its proposals contributed to the publication of Resolution 122/2023 of the State Water Resources Council.



Sanepar supports projects that encourage the use of sustainably sourced fuels and hydrogen in the transportation sector / Fuels of the Future

Renewable hydrogen production

In 2023, Sanepar worked on studies for renewable hydrogen production from dry catalytic reforming of biogas produced in sewage treatment. The Company started working on the project submitted to the MCTI/FINEP/FNDCT PUBLIC SELECTION PROCESS, Grant for Innovation – 08/2022 – Support for projects that encourage the use of sustainably sourced fuels and hydrogen in the transportation sector / Fuels of the Future. Sanepar is the project proponent and Copel is the co-executor. The science and technology partner institutions are Centro Internacional de Energias Renováveis (Cibiogas - International Renewable Energy Center) and the Federal University of Paraná (UFPR). The project provides for the construction of a reference unit with a production capacity of 14 kg of H₂/day (sufficient to supply 3 electric cars), among other topics. As far as we know, it will be the first plant of this nature (dry catalytic reforming of biogas) in Brazil.

- Presentation
- Sanepar
- STRATEGY AND VISION OF THE FUTURE**
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Energy Efficiency

Sanepar entered into a partnership with the Association for Energy Efficiency in Environmental Sanitation (AEESA), with the aim of jointly carrying out research, development and innovation activities focused on hydro-energy efficiency in environmental sanitation. The Company has carried out several energy efficiency and renewable energy projects, including initiatives to optimize systems and mitigate water losses using artificial intelligence, migration of consumer units to the free energy market — which will result in savings of more than BRL620 million in five years —, floating solar energy, biogas energy use and renewable hydrogen production.

Committed to enhancing energy efficiency and reducing social and environmental impacts, in addition to permanent attention to innovative processes and the adoption of new technologies and business models, the high-tech biodigestion plant at the Belém STP produces renewable energy from the simultaneous treatment and innovative use of sewage sludge and organic matter from large generators. The bioenergy power plant at STP Belém receives sewage sludge and organic matter from large generators such as the State Supply Center (CEASA in Portuguese).

In 2023, Sanepar completed the acquisition of all CS Bioenergia's shares. Located adjacent to the Belém STP, the company engages in the use and proper disposal of solid, organic waste and the sludge produced at the venues, as well as the production of biogas and energy generation through biodigestion.

Sanepar starts collaboration to identify water leaks using satellite images and artificial intelligence

In 2023, a pilot project was implemented in São José dos Pinhais and Piraquara to use artificial intelligence to analyze satellite radar images of more than 1,200 kilometers of pipelines in order to identify invisible leaks in the water distribution network. The project is the result of a cooperation agreement between Sanepar and the IDB, as part of the IDB's Brazil Source of Innovation initiative and is aligned with the Company's commitment to promoting innovation, sustainability and value for society.

Leaks will be identified using algorithms adjusted to point out underground leaks, which are difficult to recognize using traditional methods. IDB will provide this technology, developed by an Israeli company, to Sanepar, as a specialized service. Based on the results obtained, IDB and Sanepar will jointly develop a plan for the solution, which can be replicated in other cities.

Presentation

Sanepar

STRATEGY AND VISION OF THE FUTURE

Corporate Governance

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes

Other initiatives

- development of a smart system for monitoring and ensuring dam safety, in partnership with PTI-BR;
- feasibility studies for the use of optical fiber in sewage collection networks, in partnership with International Finance Corporation (IFC);
- ethanol production from algae and biotechnology;
- wastewater-based epidemiology;
- sustainable sewage treatment systems based on technical and financial cooperation with Itaipu Binacional and PTI-BR;
- modular sewage treatment systems;
- evaluation of nature-based solutions as a water resilience strategy;
- assessment of NbS (nature based solutions) as a water resilience strategy;
- study of alternatives for decentralized sewage treatment systems;
- completion of technical cooperation project with GIZ, within the scope of ProAdapta, and with Fundação Boticário, within the scope of Movimento Viva Água, (Live Water Movement), to conduct studies on nature-based solutions. The project showed that basins with higher levels of natural vegetation have rivers with higher minimum flows, which are more regular and more resilient to extreme droughts;
- real-time climate monitoring of natural and built assets (rivers, reservoirs, dams);
- smart water supply system monitoring, in partnership with Scubic/C3D Ecotech, from Portugal;
- smart water loss detection in distribution networks, in partnership with Amanco-Wavin, from the Netherlands and Takadu, from Israel;
- guidelines development for procuring a new electricity invoice management system and real-time monitoring of more than 300 Sanepar consumer units;
- pilot assessment of microwave thermal drying of sludge and production of pavers (precast concrete blocks or cobblestones), in partnership with Brooks Intertech;
- use of nano bubbles for urban water and wastewater treatment;
- applicability study of bentonites and cow bone charcoal in water treatment;
- selective removal of metals from groundwater;
- seedlings production for the recovery of degraded areas;
- measurement and recovery of sewage nutrients; and
- advanced water treatment.





TROFÉU TRANSPARÊNCIA

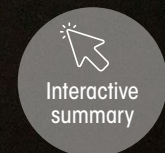
Reconhecendo Empresas na
Nova Era de Responsabilidades

EMPRESAS DESTAQUE



Corporate Governance

Corporate Governance	40
Corporate Management	41
Ethics and transparency	49
Conflicts of interest	53
Risk and crisis management	55
Compliance with laws and regulations....	56



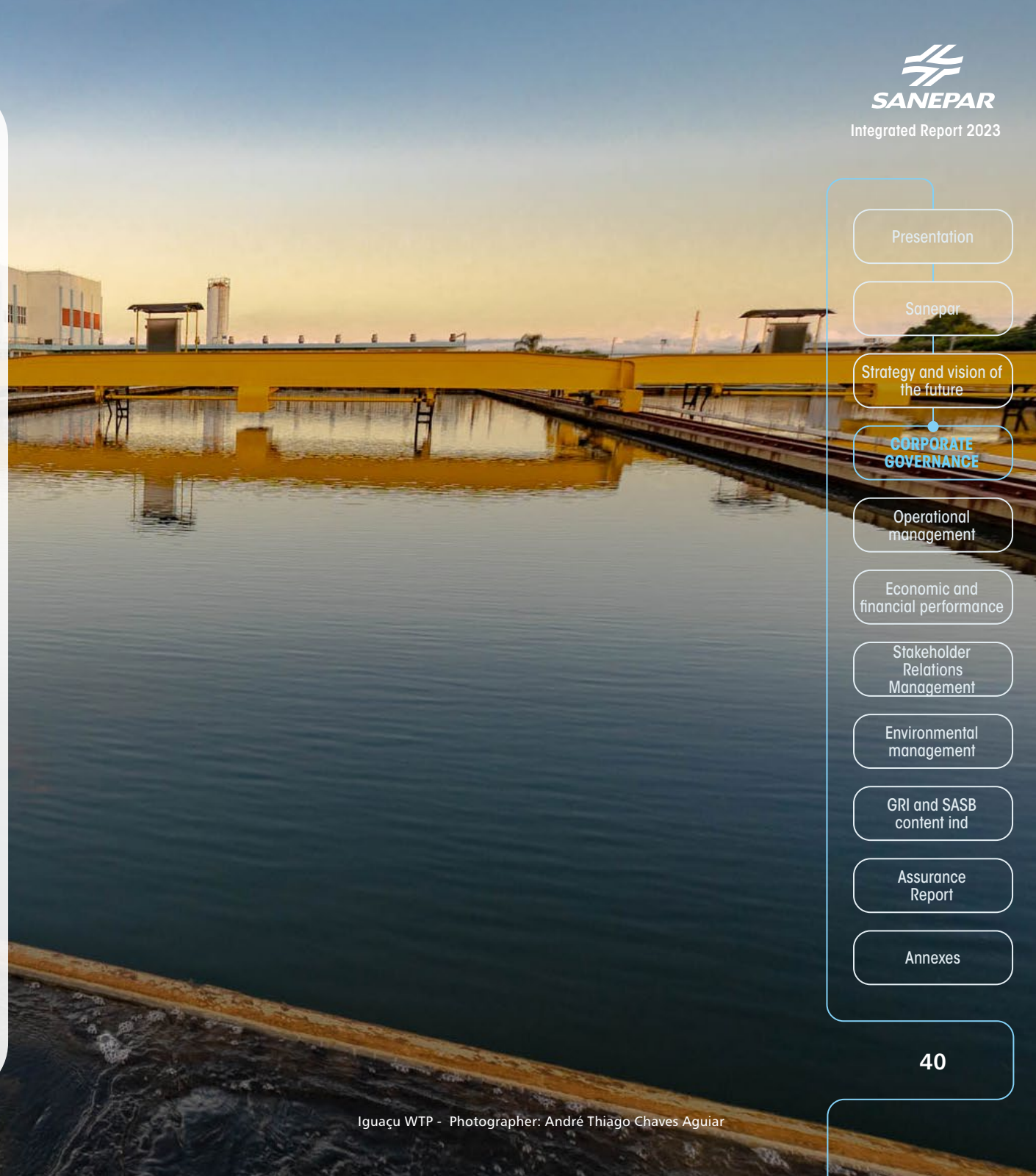
Corporate Governance

GRI 3-3 - Material topic: Corporate governance and transparency

From Sanepar’s point of view, corporate governance must meet stakeholders needs, creating value by fostering an integrity culture to be embodied by all those who have a relationship with the Company, at all levels. As a mixed-capital publicly-held company listed in Corporate Governance Level 2 of Brasil, Bolsa, Balcão (B3), Sanepar must comply with Law 13,303/2016 (State-Owned Enterprises Law), Law 6,404/1976 (Brazilian Corporate Law), Law 14,026/2020 (Legal Framework for Sanitation), State Decree 8,182/2021 (Service Provision Regulations), the guidelines of the Regulatory Agency for Delegated Public Infrastructure Services of Paraná (Agepar, in Portuguese) and, in particular, Law 12,846/2013 (Anti-Corruption Law).

In its Integrity Program, the Company also affirms its commitment to adopting and disseminating good practices, seeking to be an increasingly sustainable company from an environmental, social and financial perspective, addressing these topics at strategic levels, as inferred by the existence and full operation of the ESG Committee, the Risk Management Commitment and the Conduct Committee.

The Company is aligned with the market’s corporate governance practices and those of the Brazilian Institute of Corporate Governance (IBGC, in Portuguese) based on society inputs obtained through the external Whistleblowing Channel and other Company communication channels. Sanepar treats the fight against corruption in a responsible and serious manner, having implemented, in addition to the Code of Conduct and Integrity, the Disciplinary Code, the Conduct Committee’s Internal Regulations and internal rules that are externally accepted and recognized and consolidate the way Sanepar organizes its anti-corruption efforts.



- Presentation
- Sanepar
- Strategy and vision of the future
- CORPORATE GOVERNANCE**
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content ind
- Assurance Report
- Annexes

Corporate Management

GRI 2-6, 2-12

Sanepar's corporate management is based on macro-processes that support systemic thinking within the Organization, helping the Company achieve its strategic goals. These macro-processes are divided into strategic (that guide the corporation, the Company's business and its actions) and shared (that make a specialized contribution to the operations).

The Business Cycle is essential for Sanepar to fulfill its Purpose, Mission and Vision, creating value for all stakeholders. The Strategic Map, which establishes the path to be followed, is based on a scenario analysis and adjusted to meet the new standards and challenges in the Company's industry. This map encompasses the Perspectives – or guidelines to structure and fulfill plans – and the Strategic Goals, which are set based on the Company's Mission and introduce the challenges that the organization must overcome.

In the end of 2023, Sanepar revisited its Strategic Statements laid down in the Company's Strategic Map

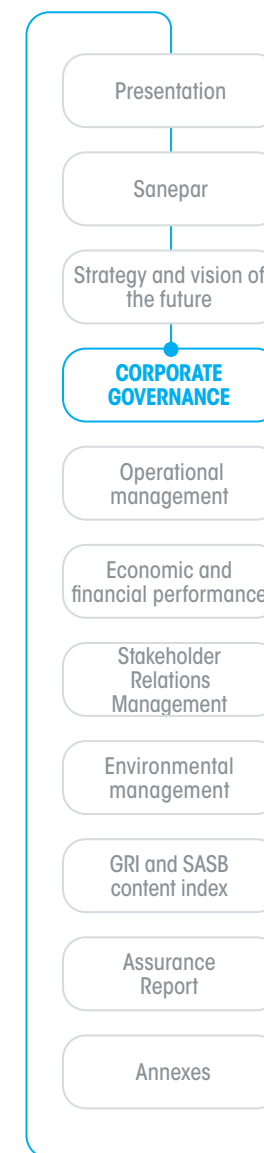
in order to adapt its premises to the internal and external scenario presented for the 2024-2028 cycle. The evolution, guided by the Executive Board, resulted in the reallocation of the strategic goals and guidelines, and the update of the Company's purpose, mission and vision.

At Sanepar, the Strategic Goals are associated with strategic risks, leading to the definition of policies and guidelines that orient management and are complemented by Action Plans and Indicators. The Integrated Planning is a tool that guides processes, helping define strategy and monitoring plans to achieve the Strategic Goals.

Sanepar uses the Balanced Scorecard methodology to assess its corporate performance. This approach considers intangible assets and other indicators besides financial ones, helping companies to translate their strategies into operational terms, making them capable of communicating through performance indicators based on the Strategic Goals and targets.

Sanepar's Integrated Excellence Management System (SIEGS)

The SIEGS was a deployment of the strategic goal of "Developing the organizational environment" and was followed by all Company Offices, geared towards fostering management maturity and the continuous improvement of value chain processes. The 2019-2023 cycle showed that the expertise gained and the continuity of practices will be consolidated with a systemic vision of the process that each one represents, considering quality as an essential requirement for management progress. The SIEGS was conducted with the participation of the Executive Offices at all stages from 2019 to 2023, fulfilling the commitment to continuous process improvement.



Corporate Governance

GRI 3-3 - Material topic: Corporate governance and transparency | GRI 2-24

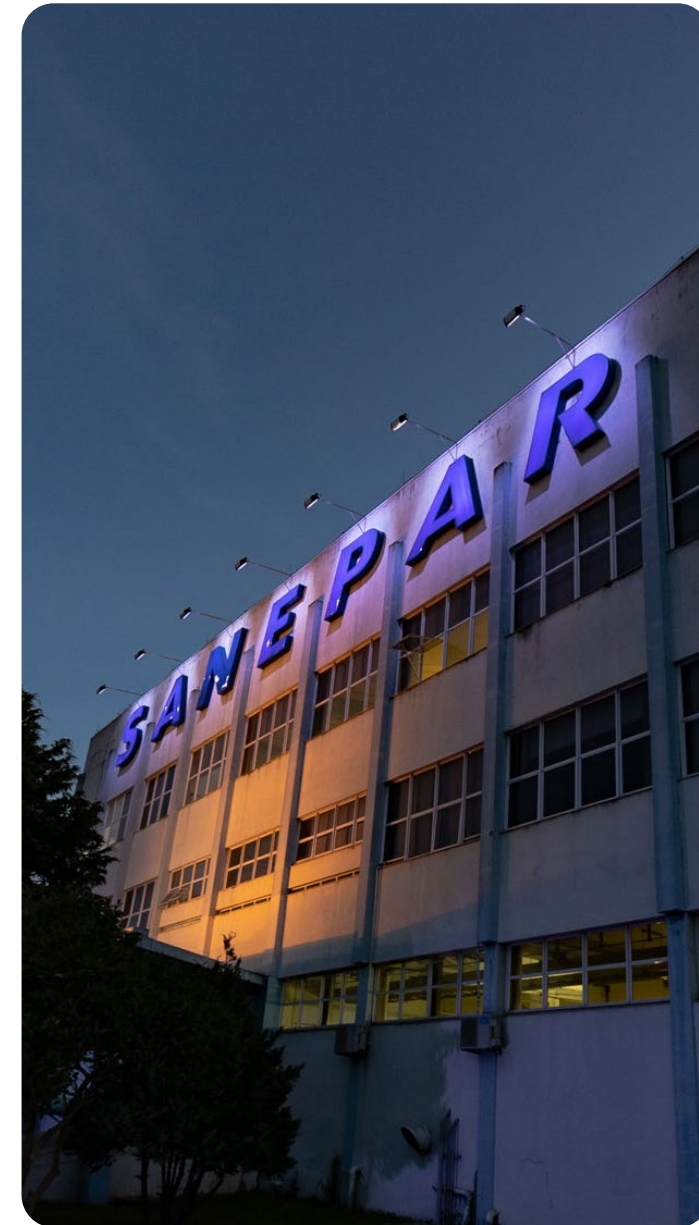
All Sanepar's activities are guided by its Bylaws, the Corporate Governance Policy and other Company policies, in order to operate with excellence and compliance in a highly regulated environment, such as the basic sanitation industry. These instruments, coupled with internal regulations and rules, as well as laws to which the Company must abide by, guide the governance bodies' relationship with other stakeholders.

Good Corporate Governance is essential to add value to the Company, improving the access to capital and contributing to its business perpetuity. Moreover, it is also fundamental to translate business guidelines into objective recommendations, aligning interests to preserve and strengthen Sanepar's values.

BYLAWS AND POLICIES

Sanepar's operations are based on the assumptions, processes and procedures laid down in official documents, stating its guidelines through policies approved by the Board of Directors. These documents can be viewed on Sanepar's Investor Relations website, in the "Bylaws, Codes and Policies" section.

The Company's new Bylaws was approved at the 124th Extraordinary Shareholders' Meeting held on October 18, 2023.



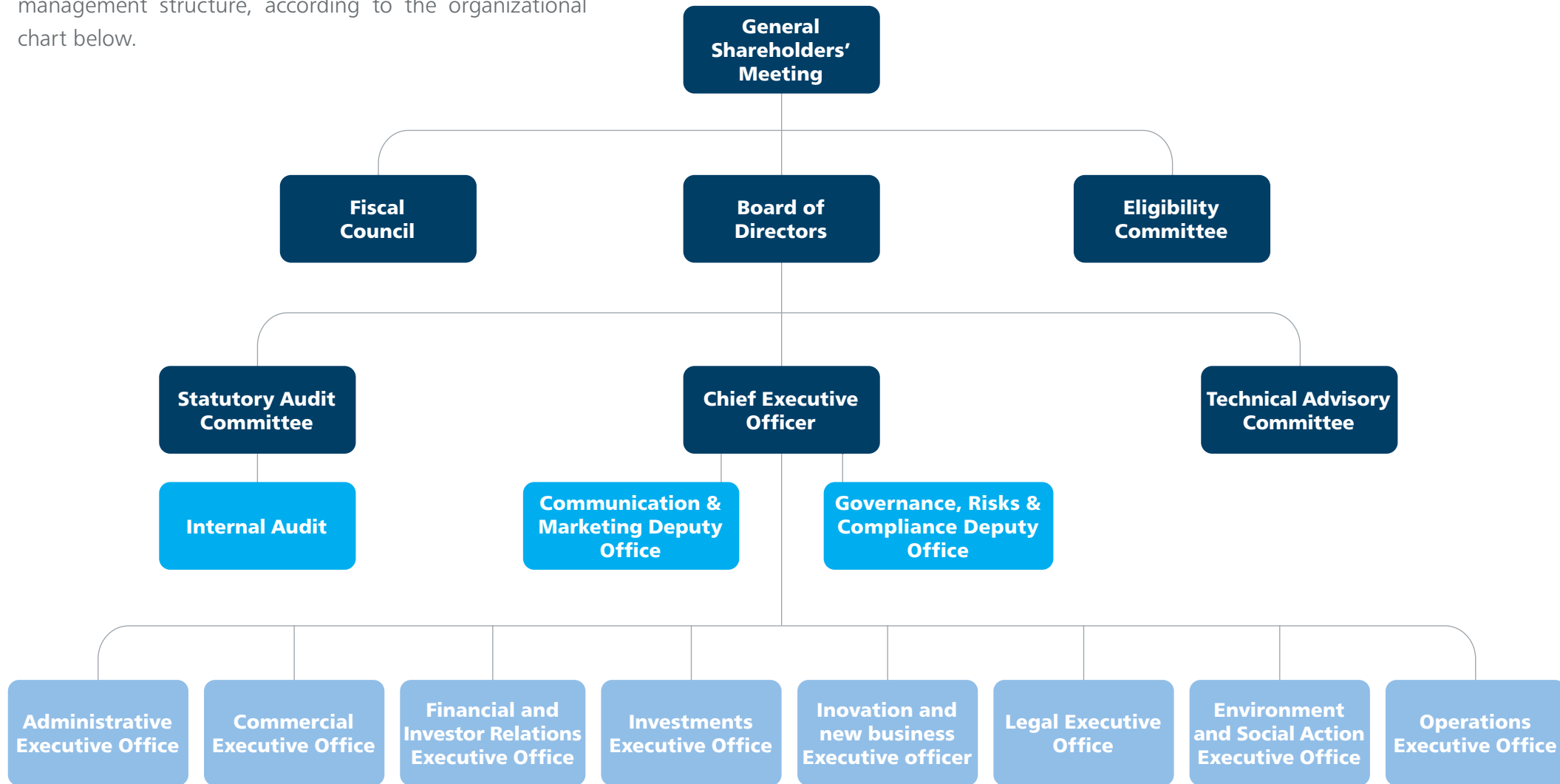
Iguaçu WTP - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- CORPORATE GOVERNANCE**
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Governance structure

GRI 2-9

Sanepar's governance bodies comprise the Company's management structure, according to the organizational chart below.



- Presentation
- Sanepar
- Strategy and vision of the future
- CORPORATE GOVERNANCE**
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

The General Shareholders' Meeting is governed by legislation in force, and is usually convened by the Board of Directors and presided over by the Company's CEO. It is the main body in the Company's governance structure, which resolves on matters related to its purpose and is attended by both majority and minority shareholders.

The Fiscal Council is a permanent oversight body, with collegiate and individual duties, composed of five sitting members and an equal number of alternates, elected by the General Shareholders' Meeting. Its responsibilities include monitoring the fiscal and accounting practices, the annual rendering of accounts,

as well as overseeing the Management actions, ensuring that the Company's business are managed in order to fulfill the purpose set forth in the Bylaws and the current legislation. The Fiscal Council meets ordinarily once a month and extraordinarily whenever called by the Board of Directors, the Executive Board or its sitting members.

The Board of Directors is the Company's decision-making body that sets its guidelines and overall business principles, is responsible for managing its risks, overseeing the Executive Board's performance, selecting the independent auditors, and formulating and expressing the Company's policies, in addition to

other duties laid down in the Bylaws. The Board comprises nine sitting members – including one employee representative, chosen in an internal voting. The Board of Directors convenes ordinarily once a month and, extraordinarily, whenever called by its Chairman, by one-third of its members or requested by the Executive Board. Its duties and responsibilities are set forth in the Company's Bylaws.

A permanent statutory body, the Eligibility Committee assists the controlling shareholder by verifying compliance in the eligibility process of senior management members, fiscal council, and statutory committees, according to the current legislation. It comprises six members, elected by the General Shareholders' Meeting. The election criteria adopted by Sanepar for its governance agents is in accordance with Law 13,303/2016 and its Nomination Policy. All candidates nominated by the controlling, minority and/or preferred shareholders are screened by the Eligibility Committee, prior to their election, especially as regards compliance with the requirements and specific prohibitions of each position. The Eligibility Committee meets whenever necessary to issue an opinion on matters within its competence.



Sanepar Headquarters Curitiba - NEA - Photographer: André Thiago Chaves Aguiar



The Company's Executive Board is responsible for executing the business strategies and implementing the guidelines set by the Board of Directors. It is composed of nine Executive Officers (Chief Executive Officer, Chief Financial and Investor Relations Officer, Chief Operating Officer, Chief Administrative Officer, Chief Commercial Officer, Chief Investment Officer, Chief Environmental and Social Action Officer, and Chief Legal Officer and Chief Innovation and New Business Officer), all of whom are elected and dismissed by the Board of Directors. The Executive Offices have specific academic background for the position and an unblemished reputation, in accordance with the legislation in force. Sanepar also relies on two Deputy Offices to the CEO's Office: Communication & Marketing, and Governance, Risks & Compliance, whose responsibilities are determined in the Internal Rules of the Executive Office.

According to Sanepar's Bylaws, Governance Bodies have a two-year tenure with reelection authorized by Article 68. The terms of office are unified and the dates when the tenure ends are recorded in the election instruments of the members of each governance body. The Governance Agents, except for some Executive Officers who are employees, have no employment relationship with the Company, and the rules on prior notice and contractual termination payment do not apply to them.

Advisory Committees

Sanepar relies on the Statutory Audit Committee and the Technical Advisory Committee to advise the Board of Directors. Composed of four members appointed by the Board, including one of its own representatives, the Statutory Audit Committee is a permanent advisory committee whose main responsibilities include evaluating and monitoring the preparation and presentation of the Company's financial statements; the risk management and internal controls processes, the effectiveness of the internal and independent audits; as well as the monitoring, together with management, of transactions with related parties. The Committee convenes at least once a month on a regular basis and, extraordinarily, whenever called by the Chairman.

The Technical Advisory Committee comprises six members, including one member of the Board of Directors and a minority or preferred shareholders

representative, appointed by their peers, who are elected and dismissed by the Board of Directors. The Committee's main duties include assessing and issuing opinion, through non-binding opinion reports, about Sanepar's participation in new ventures and other companies. It also resolves on, after an analysis of the constitution, closing or alteration of any companies, projects or consortia that are not foreseen in the Business Plan, but have been suggested by the Executive Board. This committee also issues opinion on the personnel policy, including the staff; job and salary plan, the opening of a selection process to fill open positions, and the Profit Sharing Program, as presented by the Executive Board; the allocation of net income proposal; the signing of Judicial Settlement Terms (Termos de Acordo Judicial - TAJ) and Conduct Adjustment Terms (Termos de Ajuste de Conduta - TAC); and the demands from external control agencies.



Diversity on the corporate governance bodies

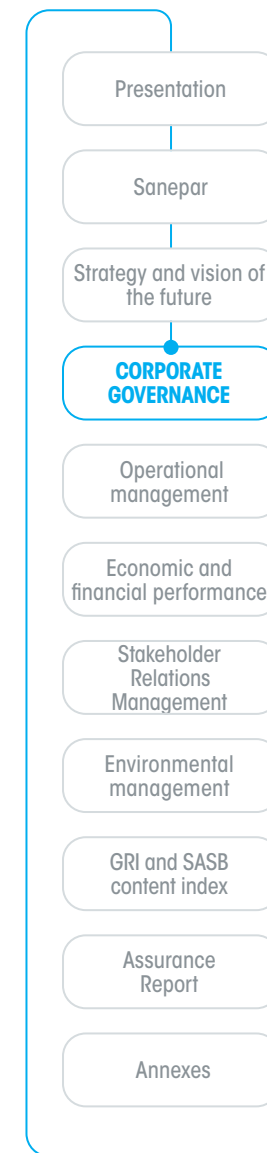
GRI 405-1

Overall, Sanepar's corporate governance bodies were composed of 84.85% men and 15.15% women in 2023. The Eligibility Committee was structured with the highest percentage of women, 33%. Most members, 66.7%, were

aged 50 years or older. As regards race, no members were self-declared Black. There were no persons with disabilities among the corporate governance members in 2023.



Alto da XV Reservoir - Poty Lazzarotto Panel - Photographer: André Thiago Chaves Aguiar



Appoint and selection of Management members

GRI 2-10, 2-11

Sanepar's Nomination Policy sets out the eligibility guidelines for the nominees to hold the positions of Board of Directors, Executive Board, Deputy Executive Office, Fiscal Council and Statutory Committee members. The nomination criteria consider the minimum requirements established in the Bylaws as well as those required by law.

For the Board of Directors, the policy provides for diversity and complementarity of professional experience among nominees. It also sets forth that the Board must be composed of at least 25%

independent members, or at least one if there is a decision by minority shareholders to exercise the option of multiple voting.

The Company's Board of Directors, or any management body members must have expertise of 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. These requirements also apply to representatives of employees, minority and preferred shareholders.



Sítio Cercado reservoir - Curitiba - Photographer: André Thiago Chaves Aguiar

Assessment and Capacity Building of Governance Agents

GRI 2-17, 2-18

Every year, Sanepar conducts an individual and collective performance assessment of Governance Agents, pursuant to Article 13, item III of the State-Owned Enterprises Law. Each body's performance is assessed according to the requirements applied to mixed-capital, publicly-traded companies, as per the State-Owned Enterprises Law, as well as Law 6,404/1976, the Company's internal policies and rules, and the guidelines of B3's Level 2 of corporate governance, the Brazilian Code of Corporate Governance and the Brazilian Securities and Exchange Commission (CVM) regulations.

Sanepar analyzes responsibilities and activities performed by both governance bodies and governance agents, based on qualitative and quantitative criteria and on Company's values. The individual performance is also evaluated as well as technical and behavioral skills, individual development potential, performance, relationship with other governance bodies, the fulfillment of duties, and the understanding of key issues of competence of the body in which the assesse is serving.

Besides being evaluated, every year the governance agents receive mandatory training sessions on topics set forth in Law 13,303/2016.



Management Compensation

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

The State Companies Oversight Board’s (CCEE, in Portuguese) normative resolution no. 1, of December 17, 2015, sets the maximum compensation amounts for Board of Directors, Executive Board, Fiscal Council, Technical Advisory Committee, Statutory Audit Committee and Eligibility Committee members, in accordance with government guidelines. Moreover, pursuant to Law 6,404/1976, article 152, and article 18, chapter VII of the Bylaws, the Company’s General Shareholders’ Meeting approves the overall management compensation, taking into account their responsibilities, the time dedicated to position, their skills and professional reputation and the market value of their services. The Board of Directors’ monthly compensation is also conditional upon their attendance at meetings.

In 2023, the ratio of the annual total compensation of Sanepar’s highest-paid individual and the average

annual total compensation of all other employees was 8.42. The ratio of the Company’s highest and lowest compensation was 17.32. The ratio of the percentage increase in the annual total compensation of the organization’s highest-paid individual and the average percentage increase in annual total compensation of all employees was 0.7.

To reach said amounts, the base salary and fixed bonuses, the annual salary bonus paid annually, and the meal voucher, along with labor charges, were considered in the annual salary composition. The ratio of the highest compensation and the average compensation was calculated based on said information. The highest-paid position is the CEO. All Company’s employees’ salaries were included in the calculation, with no differentiation between full-time and part-time employees.

The ratio of the annual total compensation of Sanepar’s highest-paid individual and the average annual total compensation of all other employees was 8.42.

- Presentation
- Sanepar
- Strategy and vision of the future
- CORPORATE GOVERNANCE**
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Ethics and transparency

Integrity Program

GRI 3-3 - Material topic: Corporate governance and transparency | GRI 2-23, 2-24, 205-1, 205-2

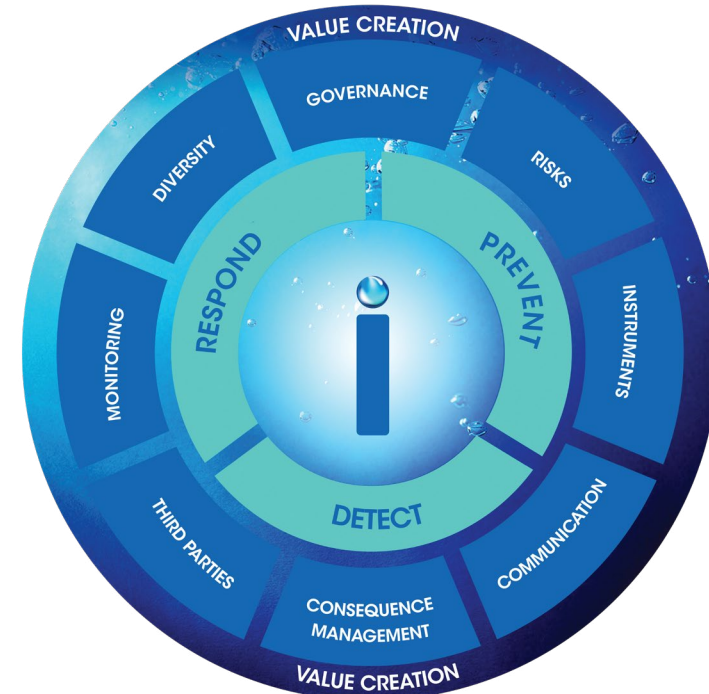
The Integrity Program, in its first revision, in effect since January 2023, contributes to the analysis and applicability of good market practices. This concern extends beyond setting new goals, encompassing the materialization of this new vision in the implementation of integrity instruments, communication, process mapping, diverse groups, monitoring of contractors and business partners and follow up of all these processes, consolidating the Company’s focus on interpersonal relationships, preservation of natural resources and strengthening its ethics and governance culture.

In March 2023, the Company implemented the Integrity Program for Third Parties and the revised version of the Code of Conduct and Integrity for Third Parties, efficient procedures that contribute to a consolidated environment, which allows the detection and prevention of harmful practices or acts of corruption and promotes better governance practices, aligned mainly with the Anti-Corruption Law and the State-Owned Enterprises Law.

Sanepar’s Integrity Program for Third Parties is based on four pillars: Ethical Environment, Due Diligence, Integrity Commitments and Monitoring. These guidelines must be followed by third parties who have a relationship with the Company, so that everyone who acts in the name of and on behalf of Sanepar feels, lives and acts as “The face of Sanepar”.

Finally, still related to the Integrity Program for Third Parties, Sanepar has improved its procedures by using the same tool for due diligence investigations, enabling background checks. This process consists of checking individuals by consolidating and analyzing public data, where applicable, obtained from different sources, such as government agencies and specialized companies, to confirm their declarations and identify conflicts of interest, possible illegalities and/or risks inherent in Sanepar’s relationship with these individuals. All the commitments inherent in the Integrity Program and its respective regulations and policies, whenever revised or amended, are subject to deliberation and approval not only by the body, but also by the Executive Board.

The Program is composed of a set of policies, standards and procedures based on Sanepar’s Purpose, Mission and Values and is in compliance with Decree 11,129, of 2022, which governs the Anti-Corruption Law. Its guidelines seek to promote business relations that are free of corruption, fraud and conflicts of interest.



- Presentation
- Sanepar
- Strategy and vision of the future
- CORPORATE GOVERNANCE**
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes



The Program’s premises by allocating funds to investments that meet ethical and sustainability parameters and comply with corporate governance rules.

Through the Program, Sanepar works to detect, monitor and respond to conduct harmful to the public interest, always respecting diversity, employees, consumers, business partners and third parties in general, the Granting Authority, investors and shareholders.

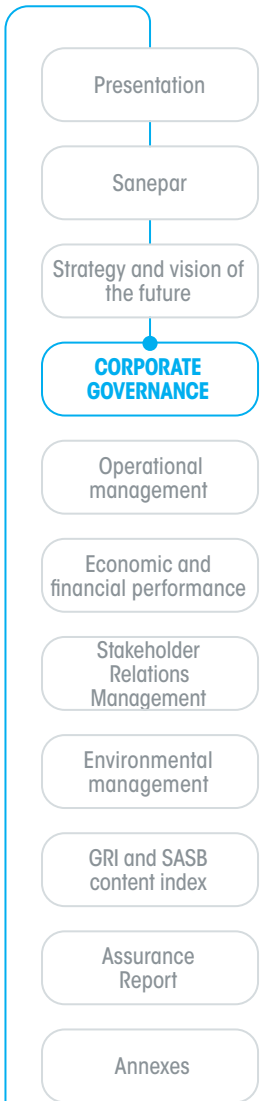
The Program applies to all governance agents, employees, interns, apprentices and service providers who work at Sanepar’s premises or act on its behalf. Thus, the Program guides the actions of suppliers, contractors, service providers in general and other business partners. Everyone who interacts with or on behalf of Sanepar must follow the rules established in the integrity instruments and legislation.

The Senior Management’s commitment to integrity and, consequently, the Integrity Program, is the base for the creation of an organizational culture in which employees and contractors actually value ethical conduct. This culture is incorporated into Management’s discourse and daily actions, including effective supervision and monitoring of the enforcement of the Integrity Program, as well as permanent and frequent demonstrations of support. The Company reaffirms the Program’s premises by allocating funds to investments that meet ethical and sustainability parameters and comply with corporate governance rules. In addition, Sanepar ensures the program is maintained by allocating appropriate funds and trained personnel to support it.

Efficiency of integrity management

Every year, Sanepar’s offices and management departments sign a Management Agreement to establish action plans to meet the Company’s strategic goals, plans and objectives. The strategic goals established in the Governance, Risks and Compliance Office’s Management Agreement include to ensure Sanepar’s regulatory and corporate governance practices. The Office is thus responsible for developing the Integrity Program, managing strategic risks, mapping processes, improving internal controls, and implementing the Information Security System (SGSI, in Portuguese). Every month, the area calculates performance indicators, which enables it to reassess initiatives throughout the cycle and make more assertive decisions in cases that are not progressing as expected.

Sanepar periodically and strictly monitors its governance and compliance practices. Every three months, data are reported to senior management and governance agents regarding initiatives on the Consequence Management pillar. These reports point out the results of investigations and measures taken by the Compliance department, Compliance center, Conduct Committee and Company’s senior management.



Integrity instruments

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

Sanepar’s Code of Conduct and Integrity: this document provides guidelines for the Company’s business and relations that must be followed in the day-to-day activities, pledging the Company’s commitment to integrity, transparency and sustainability. It is applicable to everyone who has a commercial or labor relationship with Sanepar, including governance agents, employees, interns, apprentices, suppliers, contractors, service providers in general and business partners. Employees, governance agents, interns and apprentices receive a copy of the Code of Conduct and Integrity and sign a Term of Commitment, undertaking to abide by the rules and guidelines laid down therein in their activities.

In 2023, the Company revised the Code of Conduct for Third Parties, which lays down ethical conduct guidelines that must be followed by suppliers which have a relationship with Sanepar. The Code aims to guide the conduct standard required in the Company’s relations with third parties, whether contractors, business partners or contracting parties, among other legal business opportunities.

Sanepar’s Code of Conduct and Integrity

According to Sanepar’s Code of Conduct and Integrity, everyone who works according to its guidelines must accept and respect diversity and not practice any form of discrimination related to ethnicity, race, age, gender, color, nationality, creed, religion, political orientation, sexual orientation, physical or mental disability and/or any other classification protected by federal, state or municipal laws. The Code also establishes the fight against forced, compulsory or child labor or any other form of exploitation that harms human dignity, inside or outside the Company.



Disciplinary Code

This document establishes disciplinary measures arising from breaches to the Code of Conduct and Integrity, and non-compliance with laws, rules, policies and other internal procedures. As the business environment and human relations are dynamic, these regulations have as attachments the Table of Disciplinary Measures Classification and Responsibility Matrix, which specify situations according to their severity and responsibility for action, in order to support decision making. If a situation is not described in the document, questions and suggestions should be shared with the immediate leadership, who will seek the Company’s official position with the Deputy Governance, Risks, and Compliance Office. This position will subsequently be included in the Disciplinary Code.



Communication

GRI 2-23, 2-24

Sanepar ensures constant communication of its Integrity Program and its respective instruments, in addition to offering regular training sessions with different approaches for each department or need. The Code of Conduct and Integrity and the Company's policies are widely accessible to external stakeholders, especially business partners and customers.

One of the Compliance Department's responsibilities, established in its annual work plan, is to disseminate and ensure that teams follow the Company's Integrity Program culture. The communication plan consists of several elements and forms of interaction, with emphasis on the Integrity Week. This event has been held since 2019 in the week of December 9th, when the International Anti-Corruption Day is celebrated.

The Program is also disseminated in other media, which include:



Integrity Program's page on the intranet: it is constantly disseminated to the Company's employees, by e-mail, intranet news, webinars, corporate WhatsApp messages, and other forms of interaction designed according to the stakeholder group to be reached. The page presents contents about all of the Program's pillars, specific actions and updates of integrity instruments, as well as any and all interaction with the Company's workforce.



Compliance Alerts: these are sent by e-mail to employees to disseminate the mechanisms and information on integrity, ethical conduct and other compliance-related topics concerning their activities or that could pose risks or cause damage to the Company. In simple and understandable language, the alerts address practical day-to-day situations of the target audience and are forwarded periodically or according to specific needs.



Stickers: publications in playful language on social media geared towards reaching a wider audience.



News: the Company publishes relevant news about the Integrity Program and its pillars on the intranet. According to the relevance and communication needs, information is also published on Sanepar's pages for external stakeholders (the Company's website and official social media).



CEO's Office Portal: a relationship channel with internal stakeholders that makes concise information available, directing user to the Integrity Program's Portal.



Films and audios: short materials on topics such as internal procedures, moral and sexual harassment, corruption or bribery, conflict of interest and other matters addressed by the Integrity Program.



Displays and stickers with QR Code: displays for computer monitors, stickers for corporate notebooks and stickers for Company vehicles with QR Code with a link to the Code of Conduct and Integrity, enabling information to reach all corporate environments quickly and comprehensively.



Conflicts of interest

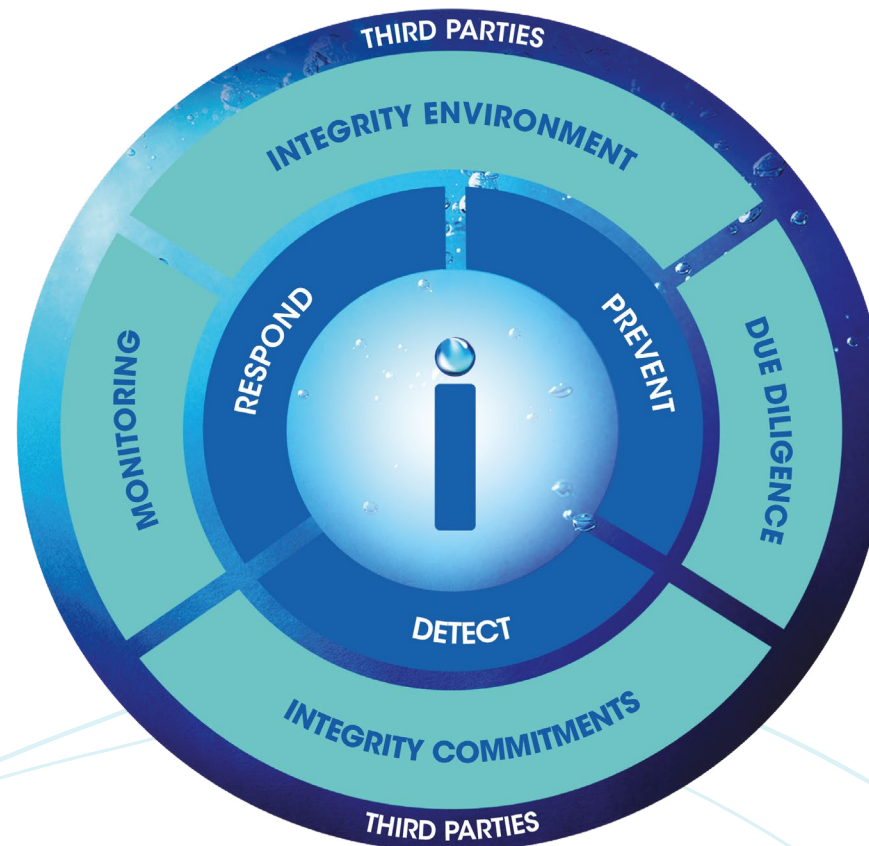
GRI 2-15

Sanepar has a Related Party and Conflict of Interest Policy, which sets out guidelines and consolidates procedures that the Company, its subsidiaries or affiliates, employees, management members and shareholders must comply with in transactions with Related Parties and in potential Conflicts of Interest, pursuant to the applicable laws and regulations. The Policy seeks to ensure compliance with the principles of independence, competitiveness, compliance, transparency, equity and commutative property in the Company's business, reaffirming the good corporate governance practices adopted by Sanepar.

The Code of Conduct and Integrity and the Code of Conduct and Integrity for Third Parties indicate situations that may create a conflict of interest, which include any type of private relation, on a regular basis, between suppliers, business partners, and Sanepar's employees, such as, family bonds between supplier and its employees with Sanepar's employees, governance agents, and/or shareholders, that may interfere in their independence when making any decision on behalf of the Company.

Those who are aware of any potential conflict of interest must inform it, ensuring decisions are always made with complete honesty, respecting the interests of the Company, and observing the same rules and limits applicable to similar operations, having as a parameter the practiced conditions and/or applicable legal rules.

Sanepar must disclose transactions with related parties, pursuant to Article 247 of Law 6,404/1976, and CVM Resolution 642/2010. These transactions are usually disclosed in the Company's periodic financial statements and in the Reference Form. Depending on the importance of the transaction, the Statutory Audit Committee may suggest it to be disclosed in a Material Fact.



- Presentation
- Sanepar
- Strategy and vision of the future
- CORPORATE GOVERNANCE**
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Whistleblowing Channel

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

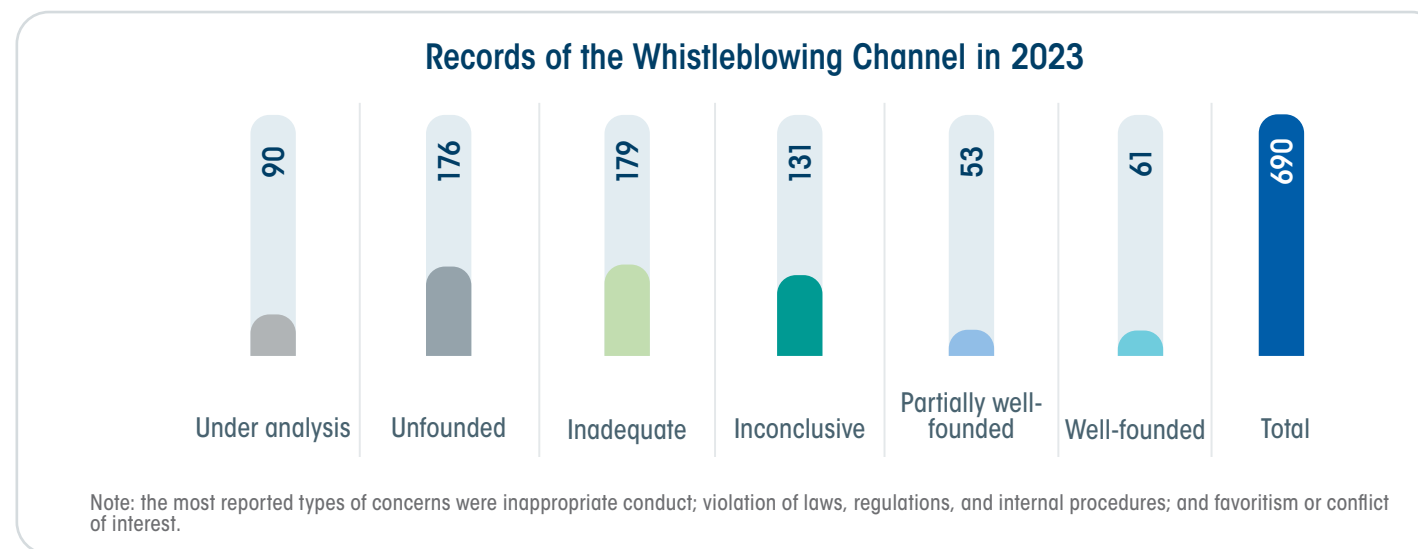
Sanepar has a Whistleblowing Channel to receive reports on any misconduct or violation. This channel is available to all 24/7, on the internet or through the toll-free telephone line 0800 580 3756. Complaints are anonymous, and the IP of the equipment or the telephone of origin of the report are not identified.

Behaviors that may be reported include threats or physical aggression; moral or sexual harassment; acts of corruption or bribery; discrimination or prejudice cases; conflicts of Interest, information misuse; robbery, theft, or diversion of materials and/or equipment, among others.

The Ombudsman’s Office receives complaints or claims from customers about the Company’s services, including fraudulent water or sewer connections, irregular water and sewage discharge, or irregularities in services rendered by Sanepar.

It is worth mentioning that Sanepar must formally inform the Paraná State’s Comptroller General Office (CGE/PR in Portuguese) about the acknowledgment of charges, complaints, or occurrences that, in theory, indicate the practice of harmful acts against the Government, set forth in article 5 of the Anti-Corruption Law. CGE/PR has the competent jurisdiction to institute and decide on legal entity Liability Administrative Proceedings, pursuant to State Decree 11,953/2018.

In addition to the Whistleblowing Channel, Sanepar has the Conduct Committee, a multidisciplinary group created through an Executive Board Resolution and ruled by its Internal Regulations. The committee was established to disseminate and consolidate the principles of a professional ethical conduct and compliance with the Company’s policies, rules, and regulations, as well as analyze cases of misconduct or violation against the Code of Conduct and Integrity. The Committee also indicates preventive and corrective actions and suggests the application of disciplinary measures, when pertinent. Its five members are Sanepar’s own employees, appointed by the Executive Board.



- Presentation
- Sanepar
- Strategy and vision of the future
- CORPORATE GOVERNANCE**
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Risk and crisis management

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

The services rendered by Sanepar, including water treatment and distribution as well as sewage collection and treatment, create both positive and negative social and environmental impacts. In addition, to these impacts, there are the risks inherent in business activities. In order to manage these risks, Sanepar has consolidated, since 2017, the 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 business reflect Sanepar's commitment to fulfilling its goals and to the organization's long-term sustainability.

The framework used is based on the Committee of Sponsoring Organizations of the Treadway Commission — Enterprise Risk Management (Coso-ERM). The process is governed by the Risk and Internal Control Management Policy, which establishes the management and control mechanisms aimed at value preservation and creation, in line with the Company's mission, vision, values, and strategic goals and in compliance with Law 13,303/2016 and B3's Level 2 of good corporate governance practices. Risk management involves a comprehensive identification of risks and its factors, an evaluation of potential impacts, the implementation of mitigation measures, and treatment of plans.

Sanepar publishes the Integrated Risk Management and Internal Controls, Compliance and Information Security Plan annually, which is approved by the Board of Directors as are the Company's policies.

In 2023, the Company reviewed the corporate risks portfolio, which has been systematically monitored in all management levels. At the same time, Sanepar completed the mapping of process risks, to enable the evaluation of internal control systems and, therefore, improve and ensure management at all Company levels, including tactical and operational.

Process mapping and review is prioritized in accordance with the materiality criteria of the executive offices and with Risk Management Committee's guidelines, and carried out with the Statutory Audit Committee's and the Board of Directors' support. In order to enhance the risk management process, the Company has implemented a governance, risk and compliance software, which, in addition to mitigating risks connected to process efficiency for the Value Chain, helps preventing integrity matters by allowing process quality assessment.

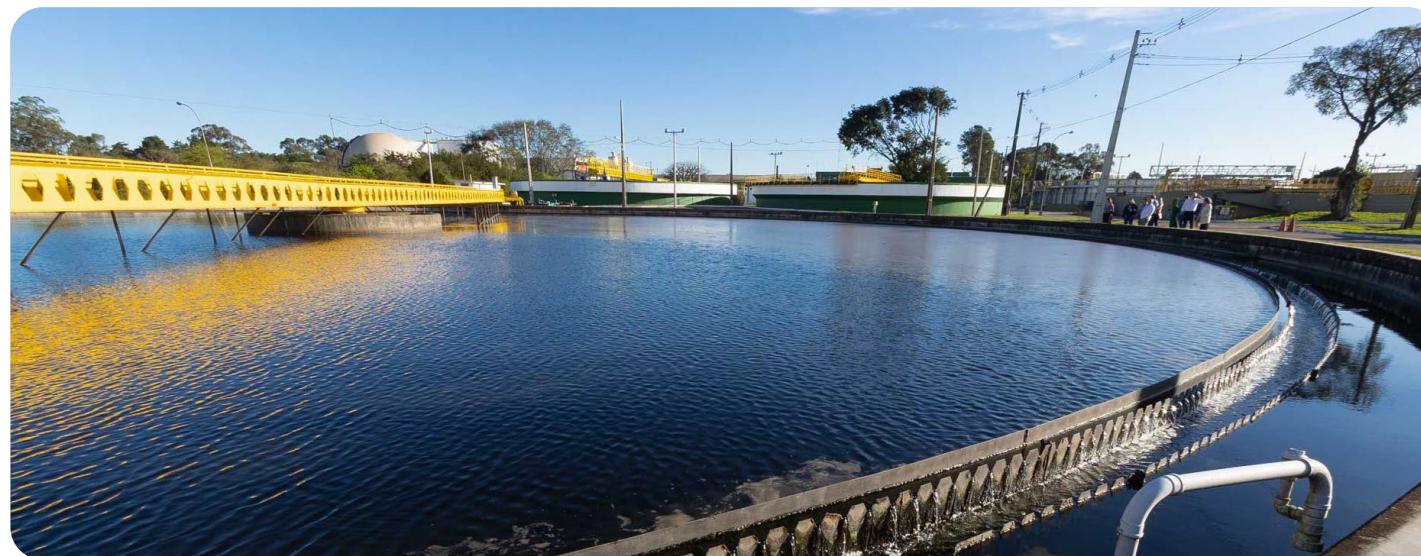


Tietê reservoir - Fazenda Rio Grande - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- CORPORATE GOVERNANCE**
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Sanepar has a permanent Corporate Risk Facilitator position, which is responsible for monitoring and reporting information related to corporate risk, in order to validate the results and critical analyses of risk indicators and mitigating actions. This agent is also responsible for updating the financial impact of monitored information, following a schedule determined in advance by the Risk Management department. The person responsible for operating risks is called the process focal point and monitors, reports to, and submits to the validation of the manager results and critical analyses to assist monitoring internal control action plans.

Risk management results are regularly reported to the Risk Management Committee on a monthly, quarterly and six-monthly basis, depending on the severity and magnitude of the risk. Moreover, this information is presented to the Executive Board, the Statutory Audit Committee, and the Board of Directors, every quarter.



Belém STP - Photographer: André Thiago Chaves Aguiar

Compliance with laws and regulations

GRI 2-27

As mentioned in this chapter, Sanepar strictly complies with the laws and regulations to which it is subject. As a result, in 2023 it was not mentioned or investigated in special operations related to fraud and/or illegal acts committed by its management or contract management.

In 2023, 11 Environmental Violation Notices (AIA, in Portuguese) were issued against Sanepar, totaling BRL 1.5 million in fines. The violation notices were

issued by municipal, state or federal inspection bodies. The Company prepared administrative defenses for all the AIAs, within the legal deadlines established by current regulations. Sanepar also presented mitigation plans for the damage caused and proposals for prevention and awareness-raising initiatives with the community.

In 2023, it received 26 fines for non-compliance with laws and regulations, which totaled BRL 10,661,891.46.

Presentation

Sanepar

Strategy and vision of the future

CORPORATE GOVERNANCE

Operational management

Economic and financial performance

Stakeholder Relations Management

Environmental management

GRI and SASB content index

Assurance Report

Annexes



DOPP

SANEPAR

Operational management

- Operational efficiency 58
- Water process management 59
- Water source protection 64
- Water process 65
- Sewage process management 67
- Infrastructure Investments 69

Operational efficiency

GRI 303-1

Sanepar measures and directs its operational efficiency based on performance indicators and targets, which are set according to legal requirements and resources involved, whether financial, human or technological. Indicators are divided into strategic, managerial, and operational at the Structural Level, with quantitative information or relevant facts that express the performance of a process, in terms of efficiency, effectiveness, or satisfaction level, and that, in general, allow to follow up its progress over time.

Indicators are divided into strategic, managerial, and operational at the Structural Level, with quantitative information or relevant facts that express the performance of a process.

Performance Indicators — 2023 Cycle Targets:

External Customer Satisfaction Index

target 78.5%

 [See page 89](#)


Employee Satisfaction Index

target 75%

 [See page 97](#)


Compliance to the Management Agreement Index

target 100%

 [See page 50](#)


Conformity to Potability Standard Index

target 99.83%

 [See page 94](#)


Loss per Connection/day Index

target 221.43 l/connection/day

 [See page 94](#)

Conformity to Sewage Standard Index

target 90.59%

 [See page 67](#)

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- OPERATIONAL MANAGEMENT**
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Water process management

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

The water distribution process is composed of three main subprocesses: abstraction; treatment, and distribution. Water in natura (surface and/or groundwater) is abstracted and transported to treatment systems for impurities removal to become potable, pursuant to applicable legislation. Then, the water goes to reservoirs and the distribution networks and it is potable when it is delivered to end consumers.

The Integrated Water Supply System of Curitiba Metropolitan Area (SAIC in Portuguese) is composed of four reservoirs: Piraquara I; Piraquara II; Iraí; and Passaúna. Sanepar keeps the Dam Safety Plans (PSB in Portuguese) of these facilities up-to-date and duly carries out Regular Safety Inspections (ISR in Portuguese) on an annual basis. In addition, the Company constantly monitors water availability and massif deformation levels, as well as piezometric readings (pressure charge). The data obtained are filed with Água e Terra Institute, Paraná State's environmental agency, in compliance with safety requirements for dams and surrounding areas.

Monitoring of average monthly abstracted flows, the pumping regime, and the monthly captured volume

in each surface or underground spring (well) is done by the operational teams and made available through managerial databases. After collecting raw water, Sanepar carries out appropriate water treatment, complying with potability standards required by the Ministry of Health. Sanepar seeks to ensure efficiency through an operational diagnosis program in its water treatment plants, indicating improvements and prevention measures.

Sanepar has a program to fight water losses in the distribution system. The Company's Corporate Water Loss Reduction and Control Program covers all locations where it operates, divided into groups based on their relevance in terms of volume lost, to prioritize initiatives where they are needed most.

The management of water-related processes is evaluated through strategic indicators, which are analyzed by the managers and executive officers involved, with pre-determined frequency. These indicators undergo constant improvements and may be adjusted with time. They include the Conformity to the Potability Standard Index (ICP, in Portuguese) and the Loss per Connection/Day Index (IPL, in Portuguese).

Partnership with Simepar and IAT

Sanepar has partnered with Simepar and Instituto Água e Terra (IAT, in Portuguese) to develop methodology and infrastructure as well as generate technology services for implementing the Emergency Action Plan of dams operated by the Company. The partnership also entails supporting the review of the Reframing of Water Bodies methodology, in order to assist the performance of the Water Security Plan.

This initiative aims to better comply with Law 9,433/1997, which established Brazil's National Policy on Water Resources, according to which the management of such resources must allow multiple uses of water, including public supply.



Water source protection

Considering high demand in the Integrated Water Supply System of Curitiba Metropolitan Area (SAIC in Portuguese), watershed springs are regulated as areas of interest for public supply, in order to control land use and occupation, ensuring water quality conditions compatible with human consumption. Thus, hydrographic basins upstream of the four dams used by Sanepar (Piraquara I and II, Passaúna, and Iraí) were established as Environmental Protection Areas (APAs, in Portuguese) by state decrees. In addition, other surface water sources

are located in municipal APAs (Ribeirão Araras, in Paranavaí; and Rio Piava, in Umuarama), a state APA (Rio do Mello, in Guaratuba), and a Federal APA (Rio Cerquinho, in Guaraqueçaba).

Within this complex scenario, in order to anticipate and monitor dangers related to spring management, Sanepar has been implementing the Water Safety Plan (WSP) since 2019, a methodology developed by the World Health Organization (WHO) and set forth in annex XX to the Consolidation Ordinance

5/2017, as amended by Ordinances 888/2021 and 2,472/2021 of the Ministry of Health. WSP is a preventive management process based on the principles and concepts of multiple barriers, best practices, and danger and risk analysis, as well as critical control points, applied to the public supply system from the source (spring/aquifer) to the customer. Based on this practice, the Company improved the control and traceability of water resources from the perspective of integrated management, water security, environment, and management of drought and flood risks and alerts.



Piraquara 1 dam - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- OPERATIONAL MANAGEMENT**
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

The Company has implemented the Fundo Azul Program, through an internal regulation, revisited in 2023. The Program was designed to promote the cooperation between Sanepar, external institutions and entities that represent part of the local population. The aim of the revision is to develop projects and interventions focusing on the preservation, conservation and recovery of water source basins and deep tube well recharge areas. Within the scope of this program, the following actions were taken:



A partnership was established in 2023, with the transfer of funds to the Porto Amazonas municipal administration to begin the construction works around the well that supplies the city;



A partnership was established with the municipality of Santa Tereza do Oeste for fencing off water sources and planting trees in the permanent protection area;



A biodigester was installed in the municipality of Ponta Grossa to maintain the quality of the water from the public supply source, in Jardim Vila Velha /Vila Jamil;



Supply, transportation, installation and pre-operation of Water and Sewage Treatment Systems in the Ilha das Cobras State Park, for the building complex of the Ilha das Cobras State Park, with advanced brackish water technology, from surface and underground catchments, as well as removal and discharge of domestic effluents;



As the protection of water sources involves soil conservation, Sanepar partnered with Itaipu Binacional and Parque Tecnológico de Itaipu to map forest deficit, soil erodibility and environmental vulnerability in Permanent Preservation Areas of the Ivaí and Piquiri River Basins and the Paraná Basin.



Completion of the second phase of manure pits on 19 Frisia properties, through technical cooperation, to properly dispose of cattle waste in the Alagados Basin, located in the Campos Gerais region, Paraná state. In the first phase of the project, the Company adapted the animal waste treatment on 15 small properties, located in the Piraizinho, São João, São Cristóvão River Basins and the Alagados Dam Basin, preventing the discharge of 42,000 liters of effluent into rivers per day;



Execution of desilting works and provision of environmental preservation services on the Paulo Gorski Park Lake, in the Cascavel supply system;



Water availability

GRI 3-3 - Material topic: Universalization of access to water and sewer | SASB IF-WU-440a.3

Since 2017, Sanepar has evaluated water availability in severe drought conditions and checked their impact on water supply systems according to the guidelines of the Sewage Protection Manual (MPS, in Portuguese).

In 2020, faced with a water crisis, the Company entered into a five-year contract with Paraná's Meteorological System (Simepar, in Portuguese) to implement the active environmental monitoring and the monitoring of hydrometeorological forecasts/alerts in basins of interest. This measure is part of Sanepar's efforts in the pursuit of sustainable supply through innovation and initiative integration in watershed springs. The agreement represents a preventive approach for monitoring quantitative availability risks inherent to water bodies in order to ensure water is permanently available for human consumption. For each spring or effluent discharge basin, the hydrological state of rivers is informed (drought/flood stage) and the rainfall/flow curve rate constitute key

information provided for the operational monitoring of abstraction or dilution.

This monitoring is carried out through the Infohidro system, which includes the following strategic planning tools: Climate summary and Seasonal Flow Forecast, which provide prognoses about the rainfall and flow rate at water sources used by Sanepar, within a seven-month time-frame.

In 2023, the Infohidro app was enhanced with the Framework Compliance Index (ICE, in Portuguese). Data were entered into the system on grants issued by IAT, the cattle number in the reservoir and the amount of pesticides, enabling the calculation of the estimated value of the diffuse load in the supply basin and, consequently, the assessment of the quality of this water source. This way, financial resources can be applied to mitigate the most critical situations.

The Company analyzes raw water from the state's main surface water sources using several legal parameters, making it possible to prevent risks that impact water treatment. In this aspect, Sanepar increased its financial investments in various actions to ensure the perpetuity of public supply and mitigate prioritized risks related to water unavailability, from BRL 1.25 million in 2019 to BRL 21.14 million in 2023. All in all, Sanepar invested BRL 55.3 million in water security and preservation and conservation of natural resources from 2019 to 2023.

In addition to this contract, Sanepar has entered into several technical cooperation agreements with the Paraná Technology Institute (Tecpar, in Portuguese), Instituto Água e Terra, municipal administration and cooperatives to implement qualitative and quantitative monitoring, as well as various soil and water conservation actions in spring basins and near reservoirs.

Sanepar increased its financial investments in various actions to ensure the perpetuity of public supply and mitigate prioritized risks related to water unavailability, from BRL 1.25 million in 2019 to BRL 21.14 million in 2023. All in all, Sanepar invested BRL 55.3 million in water security and preservation and conservation of natural resources from 2019 to 2023.



Risk Management

Sanepar began implementing the Iguaçu Water Reserve Program in partnership with municipal administration, Instituto Água e Terra and the Coordination of the Curitiba Metropolitan Area (COMEC, in Portuguese). The Program outlines strategies to repurpose the Iguaçu River floodplains and includes the protection of areas through an orderly occupation plan, the creation of parks, biodiversity corridors and the establishment of natural water reservoirs. In addition to providing an alternative water supply during periods of scarcity, the measures also reduce geo-environmental vulnerability of the region (flood reduction).

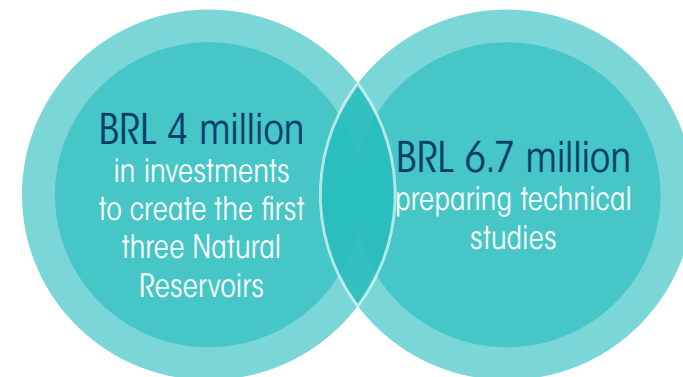
The Company began the Reserve's first stage of implementation at the end of 2021, with the signing of a contract for the recovery of degraded areas and the conservation of water sources along the floodplains of the Iguaçu and Iraí Rivers, including vegetation clearing, desilting and building pit interconnections. The contract provides for investments of almost BRL4 million, until 2023, focused on the creation of the first three natural reservoirs, with a storage capacity of approximately one hectometer of water, which could increase the flow of the Iguaçu catchment by up to 100 l/s.

In 2023, a public call for projects sought nature-based solutions for the Iguaçu Water Reserve, covering around 4,000 hectares in the pit region. This call should improve water storage and quality in Alto Iguaçu. The actions launched in the three lots include:

- A water management project for the Açungui River;
- A water reserve in the Alto Iguaçu Basin: a project to improve water quality using nature-based solutions;
- Investments of BRL6.7 million in the preparation of technical studies on the potential uses of water from the Iguaçu River.



Caves of the Iguaçu Water Reserve - Photographer: André Thiago Chaves Aguiar



- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- OPERATIONAL MANAGEMENT**
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Water quality

SASB IF-WU-140b.1, IF-WU-250a.1, IF-WU-440a.3

Sanepar’s businesses require commitments to the public health, which are translated into drinking water distribution and a consequent reduction in waterborne diseases. The Company maps all its activities related to the water treatment and distribution process, by identifying inherent risk factors, as well as the classifications of these risks, and defining the necessary controls to ensure quality and regular supply. Internal engagement to these measures is guaranteed through management agreements celebrated between executive officers and managers. The targets are defined according to historical series and legal requirements, the latter of which may be connected with conduct adjustment terms (Termos de Ajustes de Conduta), or liability agreements entered into with public health departments, and with concession or program contracts. The water quality benchmark is the Conformity to

the Potability Standard Index (ICP), which was at 99.92% in 2023.

The mandatory monitoring and any items that do not comply with the Potability Standard are reported to the Ministry of Health, through the Sisagua system, which is available to any citizen or entity upon registration. The Information System for Monitoring the Quality of Water for Human Consumption (Sisagua, in Portuguese) is a tool, part of the National Program for Monitoring the Quality of Water for Human Consumption (Vigiagua, in Portuguese), which aims to help managing health risks associated with the quality of water for human consumption, as part of the actions to prevent illnesses and promote health, as provided for in the Brazilian public healthcare system, called SUS (*Sistema Único de Saúde*).

	2022 (%)	2023 (%)
Conformity to Sewage Standard Index (ICPE)	91.84	94.40 (target 90.59)
Launched Cargo Compliance index	97.57	89.13 (target 89.05)
WTPs and STPs indicator with regularized environmental licensing	91.14	90.80 (target 91.63)
Conformity to Potability Standard Index	99.91	99.92 (target 99.86)



Water analysis process - Photographer: André Thiago Chaves Aguiar

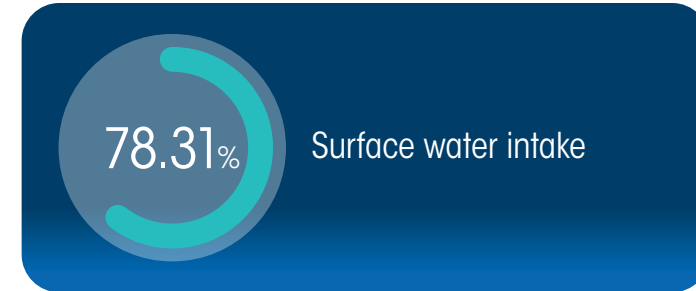


Water process

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

Sanepar currently has 255 surface water abstraction points, accounting for around 78.31% of total abstracted water volume. The other 21.69% is abstracted from underground sources. In December 2023, the water network was 61,400-km long.

Sanepar’s initiatives to fight water loss are [described on page 37](#). In 2023, 23.2 million cubic meters of water were stolen through clandestine connections, an amount equivalent to 23,155.2 megaliters, totaling a loss of BRL 163 million in revenue.

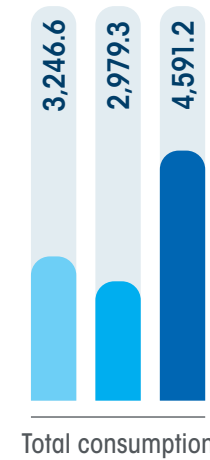


Water withdrawal | GRI 303-3
(in megaliters)

	Total water withdrawal	Surface water	Groundwater	Produced water
2021	766,710.4	596,296.0	170,414.4	752,414.5
2022	801,877.0	629,482.3	172,394.7	783,907.8
2023	831,032.0	650,821.0	180,210.0	811,289.0

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. Abstracted volume was 3.64% higher in 2023 compared to the previous year due to increased demand from higher temperatures recorded in the state.

Water consumption | GRI 303-5
(in megaliters)



2021 2022 2023

Note: Sanepar’s internal water consumption is the sum of operational, special and administrative volumes. In 2022 and 2023, the Company did not face water stress scenarios – rainfall regime remains equal to or higher than the historical average, without major events or events that can impact supply like in 2020 and 2021. Historical data for 2021 and 2022 are being restated following a correction in the components of operational volume. | GRI 2-4

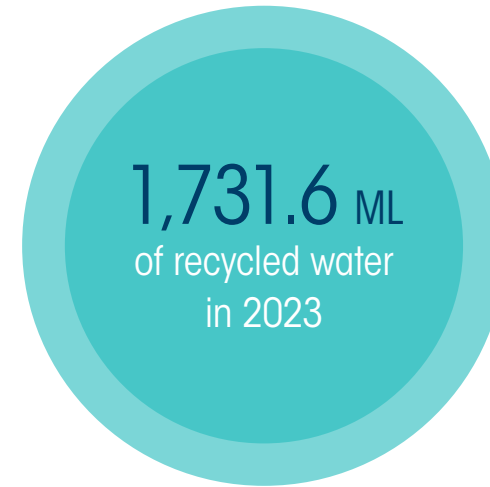
- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- OPERATIONAL MANAGEMENT**
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Water losses

IF-WU-140a.2

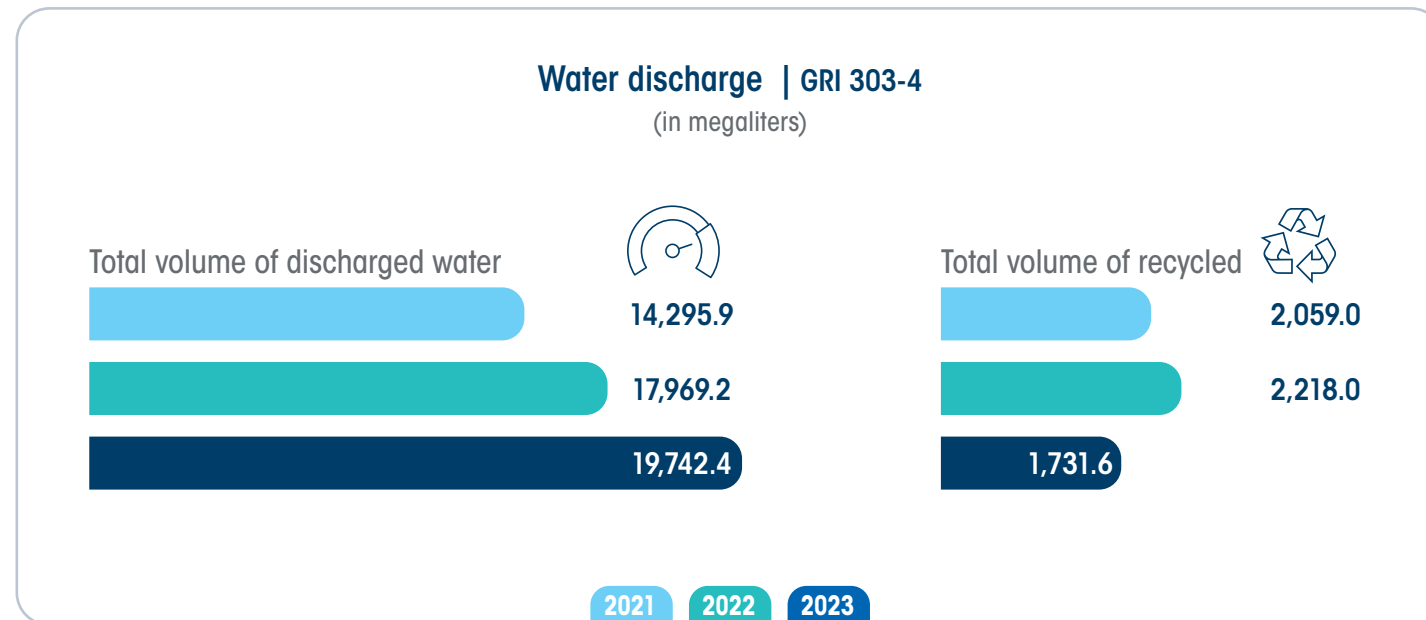
	2021	2022	2023
Volume of water stolen through clandestine connections (m ³)	17,856,000	17,890,000	23,155.200
Loss of revenue due to theft of water in clandestine connections (BRL)	117,849,600	126,016,000	163,012,608

Note: Estimated volume according to the water balance methodology. Revenue losses calculated by multiplying the estimated volume by the average water tariff.



Consumption of discharged and recycled water

Sanepar makes efforts to protect and preserve areas upstream from the water abstraction points in supply watershed springs, since anthropic actions, such as irregular occupation, untreated effluent discharge, lack of preservation of riparian forest, and lack of agriculture and livestock stewardship, directly reflect on water quality and quantity. The Company partners with state agencies to perform this task, which develop projects such as the Water Security Plan and the *Fundo Azul* Program, described in indicator 3-3 Management of water and sewage processes [described on pages 60 and 61](#).



Note: Sanepar only discharges surface water and freshwater ($\leq 1,000$ mg/l of Total Dissolved Solids), and there are no data for groundwater, marine waters, or water sent to third parties, and there are no discharges in areas of water stress.

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- OPERATIONAL MANAGEMENT**
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Sewage process management

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

Sanepar constantly invests in modernizing the technology of its sewage treatment operational plant, in order to meet legal demands, improve process efficiency, manage social and environmental impacts, meet sewage universalization challenges, and be compatible with the other uses of the basins.

The management of sewage processes and their social and environmental impacts is carried out from the building connection to the final discharge of treated sewage and its byproducts.



Belém STP - Photographer: André Thiago Chaves Aguiar

Sewage collection

In order to assess the efficiency of sewage treatment, Sanepar uses the Sewage Standard Compliance Index (ICPE, in Portuguese), which, similarly to water management indexes, is analyzed by the management departments and offices involved, and undergoes constant improvements and adjustments. In 2023, this index was at 94.40%.

The first step of the sewage process is the collection of effluents from households, industries and other venues, through own systems, such as sewage network and its transportation to treatment units. Domestic sewage collection is carried out according to engineering solutions and technical standards, with the routing of sewage flow for treatment and volume return to receiving water bodies, at adequate and appropriate places, pursuant to environmental legislation and quality standards established by law and customized in accordance with grants of rights to discharge effluents.

Sanepar carries out cyclical technical inspections to investigate operating conditions at both new and existing connections, in order to prevent sewage overflow. In addition, some concession contracts establish goals and commitments in this regard.



Inspections may also be carried out as demanded, according to operational diagnoses. The Company inspects the sewage collection networks by video (telediagnosis), using equipment in visitation points and robot technology inside the pipes. Generators or storage-battery systems are in place in sensitive areas such as springs in order to prevent overflows. Deep maintenance, replacement of stretches, or revitalization are planned in accordance with diagnosis indications or operational area initiatives.

Since 2011, the Company has in place the Program for Revitalization of Urban Rivers, which uses the river and gallery Dissolved Oxygen (DO) parameter as a sewage network quality indicator. Sanepar's teams, subordinated to the Environmental Management and Environmental Education Departments, go along urban rivers in search of problems in the sewage collection networks and prepare a diagnosis for each location. Then, the operational team fixes the affected networks. Communities surrounding rivers also contribute to the Program — through the so-called participatory monitoring, locals report to Sanepar any pollution hot spots they identify. In 2023, 399 problems were identified in the Company's networks in the Curitiba Metropolitan Area's hydrographic basins, 7% of which were leakages in the water distribution network.

Sewage treatment

GRI 303-2 | SASB IF-WU-450a.2, IF-WU-000.E

The environmental legal requirements connected with effluent discharge, within the scope of sewer activities, are established by CONAMA Resolution 430/2011, SEMA Resolution 021/2009, Suderhsa Ordinance 19/2007, and IAP Ordinance 256/2013, in addition to conditions described in the Environmental or Operating Licenses and in the Grants of right of use.

In 2023, Sanepar had 265 STPs, with a nearly 42,156-kilometer sewage collection network (RCE, in Portuguese). For implementing, expanding, or changing processes related to these infrastructures, the Company considers factors such as the

location, Capex/Opex ratio (long-term and recurring expenses), performance, operational safety, and sludge management plan, among others. Thus, the industrial park has anaerobic reactors; aeration tanks; anaerobic, aerobic, and aerated filters; physicochemical systems with accelerated decantation or dissolved air flotation; in-series, aerated, and maturation lagoons, as well as primary and secondary decanters, contact chambers, sewage lifts, and other components, devices, and mechanisms, organized, configured, and arranged in accordance with technical standards, in order to achieve the process' objectives.

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

	2021	2022	2023
Sewage Overflow (qty)	2,884	2,336	1,826
Operational sewage network (Km)	38,336.57	38,874.56	39,957
Overflow per Km/Network	0.08	0.06	0.05



Infrastructure Investments

GRI 201-2, 203-1, 203-2 | SASB IF-WU-240a.4

Sanepar's investments are in accordance with the Investment Policy — an internal document that guides the Multi-year Investment Plan (PPI in Portuguese), which is prepared in accordance with methodologies and assumptions that allow the Company to choose where to allocate financial resources in a sensible manner. The Company uses this Plan to keep its assets updated and in condition to serve the population with efficiency and high quality, with no waste, positively impacting the economy, society, and environment.

In operational terms, investments focus on improvements necessary to ensure regular water supply and high-quality sewage treatment. Investments in administrative infrastructure are designed to enhance the workplace and acquire IT solutions with greater technology efficiency, as well as improve and modernize Sanepar's customer relation centers.

Investments are planned in accordance with the Company's premises, based on operational and environmental diagnosis, as well as the goals

of the Legal Framework for Sanitation, among others. The Investment Committee analyzes and issues opinions to the Executive Board, upon the latter's request, about the Multi-year Investment Plan proposal, the investment prioritization matrix criteria, and the financial resources allocation. The Committee also analyzes proposals for including new targets and/or commitments in contracts with the Granting Authority. Investments are subject to both the Executive Board's and the Board of Directors' approval.



Atuba Sul STP works - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- OPERATIONAL MANAGEMENT**
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

The PPI is prepared for a five-year cycle, with an annual review of the demands approved for said cycle. Whenever necessary, the Company adds new investments to comply with environmental and operational diagnoses or legal requirements, such as the Universalization targets mandated by the Legal Framework for Sanitation. The plan is monitored through indicators in quarterly meetings.

The amounts expended by the Company are reimbursed by the population through tariff payment, charged for water consumption and sewage collection and treatment, as regulated by AGEPAR. The increasing strictness of environmental requirements has significantly influenced investments,

leading to the review and adjustment of projects already in progress.

Sanepar delivered 97% of its PPI for 2023, investing BRL 1.926 billion — of which BRL 1.817 billion was allocated to water and sewage facilities aimed at universalizing basic sanitation.

In December 2023, Sanepar completed the PPI for the 2024-2028 cycle, which gives priority to investments designed to meet contract goals in contracts with municipalities, in order to comply with the Legal Framework for Sanitation. The PPI also includes projects to meet the demands arising from environmental and operational diagnoses, and Company's assumptions.

Investments

(BRL MM)

	Water	Sewage	Others	Total
2019	459.7	454.2	113.2	1,027.1
2020	472.7	419.7	76.5	968.9
2021	614.7	596.4	109.1	1,320.2
2022	688.0	918.0	138.1	1,744.1
2023	741.4	1,075.3	109.3	1,926.0

Realized in 2023

General Management	Water	Sewage	Total
Metropolitan area and coast	247.4	303.3	550.7
Southeast Region	91.8	136.2	228.0
Southwest Region	123.1	256.3	379.4
Northeast Region	102.7	190.6	293.3
Northwest Region	176.4	188.9	365.3
Total	741.4	1,075.3	1,816.7



Main construction projects completed in 2023

Expansion of the Water Supply System in the Curitiba Metropolitan Area, including the Santa Quitéria, Sítio Cercado and Bacacheri Systems

Completed in June 2023, the expansion is part of the projects established in the Curitiba Metropolitan Area Integrated Supply System's (SAIC, in Portuguese) Master Plan. The planned stages include the creation of the Santa Quitéria and Sítio Cercado Reservation Centers, in addition to the resectorization of distribution networks in the Santa Quitéria, Sítio Cercado and Bacacheri neighborhoods. Treated Water Pumping Stations will be built, and support works will be undertaken for the new distribution system configurations in these neighborhoods to guarantee safe and continuous water supply in these regions, anticipating increases in consumption and water demand in an orderly manner.

Miringuava Dam Implementation — Phase I, an integral part of the Curitiba Metropolitan Area water supply master plan

Construction in progress, an integral part of the Curitiba Metropolitan Area water supply master plan. The intervention was designed to ensure regular flow of 2.00 m³/s in abstraction, in addition to meeting current and future water demand of the Curitiba metropolitan area, benefiting around 650,000 inhabitants. With the implementation of the dam, the Miringuava system may serve more people and eliminate the current deficit in drought periods, providing more reliability to the system.



The Miringuava dam - Phase I aims to benefit around 650,000 inhabitants of the Curitiba metropolitan area.

Miringuava dam - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- OPERATIONAL MANAGEMENT**
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Guarapuava Water Supply System Expansion

Completed in June 2023, the expansion included works on the abstraction (dam, pumping stations and substation), raw water main, PAC tank, chemical tank and catchment connection box. The project is essential to continue improving the Guarapuava water supply system, guaranteeing supply and ensuring system efficiency. The compact 100 l/s WTP, also planned in the expansion, will complement production by 2029.

Surface water abstraction on the Tapera River, in Laranjeiras do Sul

Completed in February 2023, the project included the Water Supply System expansion in Laranjeiras do Sul, with execution of the Tapera WTP, three pumping stations and boosters, interconnections in reservoirs, reservation centers and a 17.6-km pipeline. In addition to the system expansions, stages 1 and 2 of this project allowed for the execution of a third stage, to be started in 2024, with the transposition of treated water to Laranjeiras do Sul districts and to Rio Bonito do Iguaçu.

A Sewer System Implementation, with execution of the Capitão Leônidas Marques STP

Construction in progress, scheduled to be completed in January 2024. In the first stage, the Sewage Collection Network Service Index (IARCE, in Portuguese) is estimated at 44.05%. The project includes desander; compressor shelter; Parshall flume 01; Flow Distribution Box 01 (CDFL, in Portuguese); aeration tank; blower shelter; sludge recirculation lift; chemical tanks; chemical pump shelter; Parshall flume 02; Flow Distribution Box 02 (CDFL02, in Portuguese); secondary decanter; sludge recirculation and disposal pumping station; scum bed; sludge dehydration and inertization SKID; sludge management unit; urbanization; paving, electrical wiring and automation; sewage collection network; sewage connections; interceptors, which serve Basins 01 and 02; and final outfall. The proposed project is designed to offer the population a sewage collection and treatment system with proper effluent disposal, which will result in better environmental conditions and quality of life, reducing waterborne diseases.

Vitorino - Sewer System Implementation in Vitorino, with execution of the 10 l/s Vitorino STP

Project completed in July 2023. IARCE reached 35.58%. The Company made interventions on hydraulic interconnections, the inlet system and the anaerobic fluidized bed reactor (AFBR), anaerobic filter, drying beds, scum and sand box, recirculation pumping station, laboratory, urbanization, paving, outfall, electrical wiring, drainage, interceptors, sewage collection systems and sewage connections. The project offers the population a sewage collection and treatment system with proper effluent disposal, resulting in better environmental conditions and quality of life.





Pérola - Sewer System Implementation, with execution of a 30 l/s STP

Construction in progress, scheduled to be completed in February 2024. IARCE is estimated at 64%. The system projects a laboratory, inlet system, desander, anaerobic reactor, flow divider boxes, biological filter, secondary decanter, sandbox, sludge and effluent recirculation pumping station, switch boxes; drying beds, curing yard, drainage, urbanization and electrical wiring, sewage collection network, sewage connections, collectors and final outfall. The project will enable the municipality to develop further, improving its HDI and reducing public health costs.

Expansion of the Campinho STP in Arapongas, increasing its treatment capacity from 60 l/s to 115 l/s.

Sewer System Expansion, with execution of the Pato Branco STP

Civil and electrical works in progress, scheduled to be completed in February 2024. An interceptor will be built with ten aerial crossings. The new plant will decommission the current sewage treatment plant - Ligeiro STP (located in a very urbanized area), with the installation of an interceptor to direct the sewage flow, which currently arrives at the Ligeiro STP, to the Pato Branco STP, the new plant. In addition, the expansion will increase sewage treatment capacity and will also make a significant contribution to improving environmental and social conditions in the region.

Campinho STP Expansion, in Arapongas, increasing its treatment capacity to 115 l/s

Construction in progress, scheduled to be completed in March 2024. It will increase the city's treatment capacity from 60 l/s to 115 l/s, meeting the progressive targets for effluent discharge permits and ensuring compliance with legislation and system efficiency.

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- OPERATIONAL MANAGEMENT**
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Sewer System Expansion, with the supply and installation of a Sludge Thermal Drying System, at the Atuba Sul STP

Project completed in May 2023, consisting of civil and electrical works, electromechanical services, infrastructure, protection and urbanization, as well as commissioning of equipment and processes, pre-operation, assisted operation, training and capacity building of the Company's technical team.

The expansion enables the processing of the sludge generated by the Atuba Sul STP, with a significant reduction in waste volume for final disposal, enabling the proper disposal of sludge from the treatment units and thus ensuring the operation of the STP. The project was conceived after a period of research and

development, which included the implementation and monitoring of a pilot unit at a station with a similar situation, market research (suppliers at local, regional, national and international level) and benchmarking of similar operating units in the industrial and sanitary sectors.

Rural sanitation

GRI 3-3 - Material topic: Universalization of access to water and sewer

With the aim of bringing health and quality of life to the population in rural areas, Sanepar works to implement and/or expand the water supply system, in partnership with municipalities, through the Sanepar Rural Program. In addition, the Company works with the municipalities to promote social, environmental and socio-community awareness, focusing on the conscious consumption of treated water and the importance of preserving the system.

The Company earmarks part of its annual revenue to the Sanepar Rural Program, as set forth in its planning cycle. In 2023, it formalized

21 partnerships with municipalities for projects to supply drinking water to rural communities, with investments of around BRL14 million. The partnerships will ensure treated water and better quality of life for around 7,000 people who live in rural areas in Paraná state.

Sanepar seeks to engage rural communities in the process of implementing wells, so as to incorporate their culture and reality into the decision-making process, in line with the concepts of territoriality and social co-responsibility. With this measure, the Company seeks to encourage the protection of water

sources, rational use of water, the correct sewage disposal and the area's sustainability, adopting correct practices regarding solid waste, agriculture, pesticides, economy and consumption, among others.

Water supply is greatly affected in rural communities in the event of a water crisis, due to the poor infrastructure, which is why Sanepar provides technical and practical support to the environmental agency responsible for opening wells that can guarantee water supply in vulnerable communities in Paraná state.





Economic and financial performance

Operating revenue	76
Operating costs and expenses	77
Investments and debt.....	80

Operating revenue

Sanepar's Operating Revenue moved up by 11.0% from 2022, mainly due to water and sewage revenue that grew 11.5% and 10.3%, respectively.

Gross Operating revenue - BRL million	2022	2023	Var. %
Water revenue	3,740.6	4,171.9	11.5
Receita de Esgoto	2,186.4	2,410.9	10.3
Service Revenue	106.9	115.8	8.3
Solid waste revenue	12.5	13.8	10.4
Services provided to the municipalities	22.0	24.3	10.5
Donations made by customers	35.2	35.1	-0.3
Other revenue	6.4	11.2	75
Total Operating Revenue	6,110.0	3,783.0	11.0
COFINS	-359.0	-403.4	12.4
PASEP	-77.4	-86.9	12.3
Total Deductions	-436.4	-490.3	12.4
Total Net Operating Revenue	5,673.6	6,292.7	10.9

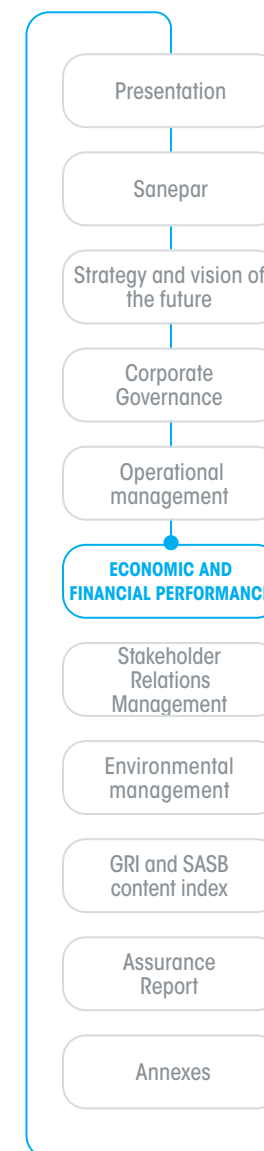
- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Corporate Governance
- ECONOMIC AND FINANCIAL PERFORMANCE**
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Operating costs and expenses

Operating costs and expenses increased by 1.6% versus 2022, due to:

- growth of 7.5% in personnel expenses, stemming from the 5.5% salary adjustment (INPC) on labor charges and benefits regarding the Collective Bargaining Agreement (10.8%); 15% adjustment of SANESAÚDE, in June 2023; labor indemnities amounting to BRL 85.4 million; and provision for an indemnity allowance of BRL 63.3 million;
- 9.8% increase in expenses with materials, mainly in treatment materials. Other materials, e.g., those used in electrical/mechanical maintenance, laboratory, treatment, cutting and reconnection, and network maintenance materials also impacted operating costs and expenses.
- growth of 10.8% in depreciation and amortization, mainly due to the beginning of operations of intangible assets and/or fixed assets, from January to December 2023, totaling BRL 1.9 billion (net of write-offs); and
- 18.8% increase in third-party services, chiefly from network maintenance services, solid waste removal services, security, registration and billing services, as well as customer services.

Operating costs and expenses - BRL million	2022	2023	Var. %
Personnel	-1,257.7	-1,351.5	7.5
Material	-300.1	-329.6	9.8
Electricity	-529.1	-505.9	-4.4
Third-party services	-717.9	-717.9	18.9
Depreciation and Amortization	-433.4	-480.1	10.8
Gains (Losses) in Realization of Credits	-192.2	69.8	-136.3
Municipal Sanitation and Environmental Funds	-134.1	-114.8	-14.4
Regulatory Fee	-27.9	-35.0	25.4
Indemnifications for Damages to Third Parties	-8.1	-16.9	108.6
Capitalized Expenses	118.1	116.9	-1.0
Provision for Contingencies	-73.4	-169.4	130.8
Pension Plan and Health Insurance	-72.7	-48.2	-33.7
Profit Sharing Program	-88.1	-115.0	30.5
Eventual Losses	-0.1	-19.7	19,600.00
Environmental Fines	-87.7	-10.7	-87.8
Assets Write-off, Net	-7.6	9.4	-223.7
Other Costs and Expenses	-73.1	-91.3	24.9
TOTAL	-3,885.1	-3,994.4	1.6



Financial Income - BRL million	2022	2023	Var. %
Financial Revenue			
Financial investments	167.8	176.9	5.4
Monetary Variations Gains	71.6	103.2	44.1
Exchange Rate Variation Gains	3.6	1.7	-52.8
Gain on Derivative Financial Instruments	1.8	1.6	-11.1
Other Financial Revenue	20.1	12.3	-38.8
Total Financial Revenue	264.9	295.7	11.6
Financial Expenses			
Interest and Fees on Financing, Loans, Debentures and Leases	-396.2	-432.3	9.1
Monetary Variations Losses	-93.2	93.0	-0.2
Exchange Rate Variation Losses	-2.5	-1.5	-40.0
Loss from Derivative Financial Instruments	-5.1	-4.1	-19.6
Other Financial Expenses	-10.9	-87.8	705.5
Total Financial Expenses	-507.9	-618.7	21.8
Financial Income	-243.0	-323.0	32.9



Iguaçu collection work - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- ECONOMIC AND FINANCIAL PERFORMANCE**
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Financial revenue

Financial Expenses were up due to the increase in the amount subject to interest, as a result of third-party funding, as well as higher debt restatement indexes, mainly the CDI. In addition, Adjustment to Present Value on Contractual Financial Assets was recorded, which was offset by the growth

in financial income, mainly due to the SELIC variation in the period.

In 2023, Net Income was up by 30.5% versus 2022 and Net Margin stood at 23.9%, increasing by 3.6 p.p. EBITDA Margin grew 5.7 p.p., and EBITDA conversion into cash was 84.3%.

Economic indicators - BRL million	2022	2023	Var. %
Net Operating Revenue	5,673.6	6,297.7	10.9
Operating Income	1,788.5	2,347.3	31.2%
Net Income	1,151.5	1,151.5	30.6%
% Operating Margin	25.3	29.8	4.5 p.p.
% Net Margin*	20.3	23.9	3.6 p.p.
% Profitability on average Shareholder's Equity*	13.9	16.2	2.3 p.p.
Net Debt/EBITDA (LTM)*	1.7	1.6	-0.1 p.p.

*Information not audited or not reviewed by independent auditors.

EBITDA

EBITDA, which represents the Company's operating result, amounted to BRL 2.8 billion, corresponding to a 44.9% mar-

gin, moving up 5.7 p.p. from 2022. EBITDA was up mainly due to the 15.0% increase in net revenue.

EBITDA - BRL million*	2022	2023	Var. %
Net Income	1,151.5	1,503.4	30.6
(+) Taxes on net income	394.0	520.9	32.2
(+) Financial Income	243.0	323.0	32.9
(+) Depreciation and Amortization	433.4	480.1	10.8
EBITDA	2,221.9	2,827.4	27.3
% EBITDA Margin	39.2	44.9	5.7 p.p.
% EBITDA conversion into Cash	89.6	84.3	-5.3 p.p.

*Information not audited or not reviewed by independent auditors.

The net profit for the year was 30.6% higher than in 2022.



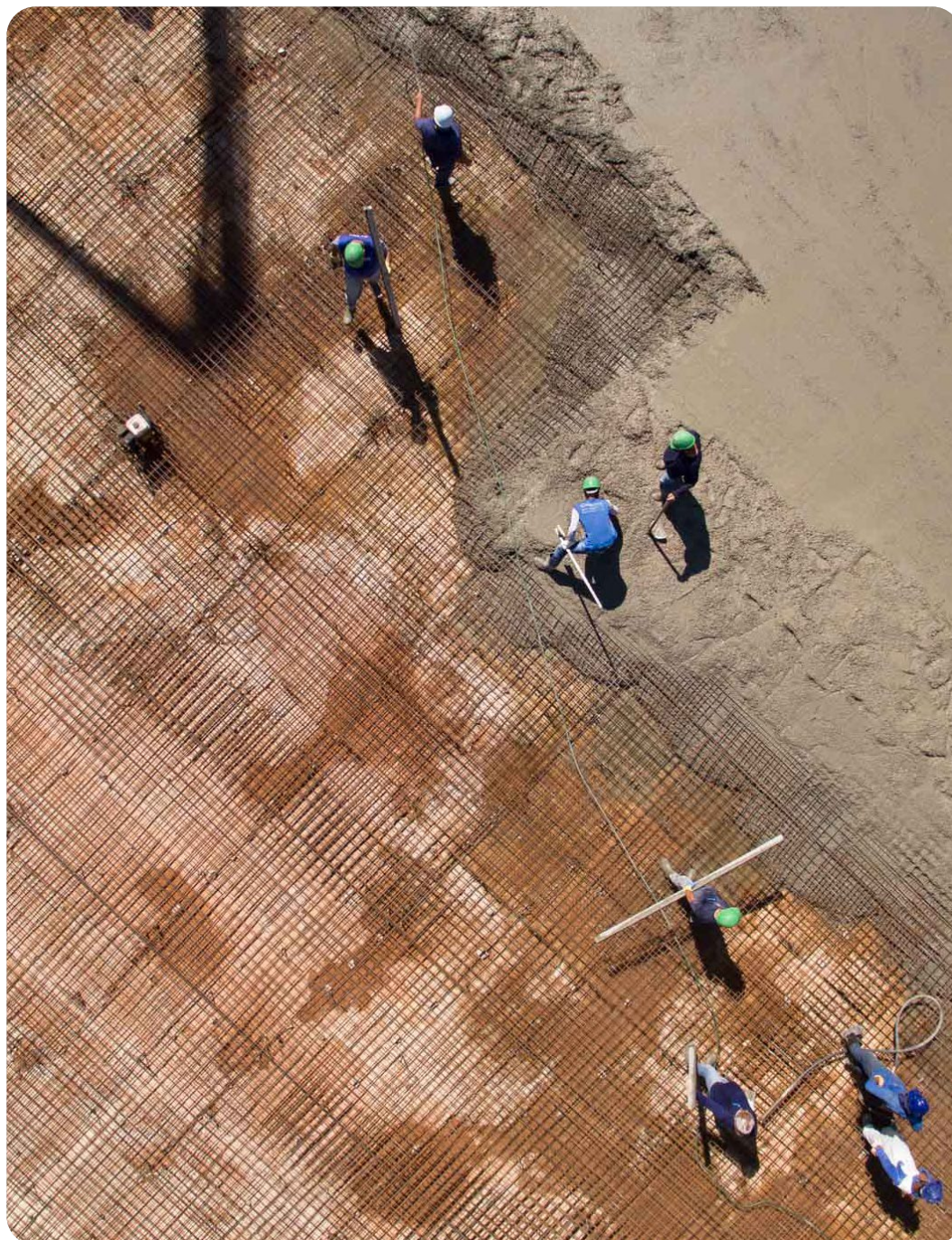
Check the Management Report and Financial Statements 2023



Investments and debt

Investments increased by 10.4% compared to 2022, while debt stood at 13.7% in 2023.

Investments - BRL million	2022	2023	Var. %
Water	688.0	741.4	7.8
Sewage	918.0	1,075.4	17.1
Other investments	138.1	109.3	-20.9
Total	1,744.1	1,926.1	10.4



Santa Quitéria reservoir dam - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- ECONOMIC AND FINANCIAL PERFORMANCE**
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes



Stakeholder Relations Management

Relationship with stakeholders	82
Granting Authority	84
Customer well-being	88
People management.....	96
Suppliers.....	109
Relationship with communities	112
Shareholders Relations - transparency in the capital market	120
Participation in initiatives and entities	121

Relationship with stakeholders

GRI 2-29

At Sanepar, stakeholder identification is based on the AA 1,000 methodology. Scenario analysis and value chain validation conducted during the Integrated Planning process provide the grounds for the periodic review of the Company's stakeholder groups. These groups comprise the organizations, groups of people or entities that are somehow affected by or affect the Company, both at the institutional and operational levels.

In 2023, following the deployment of the New Legal Framework for Sanitation, peers were included as a stakeholder group.

For the 2023 reporting cycle, Sanepar based the identification of stakeholder groups on the work developed in 2022. This review included updating the wording to a

Sanepar Headquarters - Photographer: André Thiago Chaves Aguiar



- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

more modern and comprehensive language, in line with the peers' market practices. Additionally, the process incorporated the analyzes of updated internal documents on risks and strategies, as well as an assessment of new industry trends, considering B3's [new Corporate Sustainability Index methodology](#). As a result, the following stakeholder groups were prioritized: Granting Authority; Customers and Society; Workforce; Suppliers; Peers; Shareholders, Board of Directors and Executive Board; and Regulators.

Sanepar respects and acknowledges its stakeholders and business partners as determining agents for performing its activities and achieving its strategic goals as well as identifies the legal, environmental, social and cultural particularities of each one. Due to the influence of these stakeholders on its operations, performance and image, Sanepar considers that it is necessary to continuously engage them in order to build a relationship in which they trust the Company and its actions to protect the environment, pursue excellence and comply with the legislation.

The premises for building this relationship are laid down in the [Sustainability Policy](#).

To understand the needs and expectations of its stakeholders, the Company analyzes qualitative and quantitative information collected through consultations promoted in different communication channels, such as the website, surveys, and interviews carried out during the preparation of the Materiality and Annual Reports ([see page 20](#)).



Sítio Cercado Reservoir - Photographer: André Thiago Chaves Aguiar



Granting Authority

The Company maintains a close relationship with the Granting Authority and municipalities, with a view to identifying gaps in the process that could jeopardize the provision of services and lead to a possible contract loss, as well as public meetings and hearings, satisfaction surveys, target achievements and fulfillment of contract commitments.

Microregions

Complementary State Law 237/2021 created the Microregions, and the municipalities and the State of Paraná began to share the responsibility for the public basic sanitation services, expressing their wishes and decisions through microregion councils. Among these councils' duties are the planning and the developing of guidelines for water distribution, sanitary sewage and urban rainwater management services.

The initiatives are now evaluated on a regional level and consider universalization and other goals set forth by Law for each municipality that is part of the microregion. Therefore, by December 31, 2022, the municipal basic sanitation plans were replaced by regional plans, one for each Microregion. These plans consider

a 30-year horizon for water distribution, sanitary sewage, urban rainwater management services as well as integration of actions with the Paraná State's Solid Waste Management Plan (PERS-PR, in Portuguese).

Sanepar's first Public-Private Partnership (PPP), the Center-Coast Microregion PPP MRAE-1 will serve 16 municipalities in the Curitiba Metropolitan Area (RMC, in Portuguese) and the state's coast. The project went through public consultation and hearing in 2022. In October 2023, Ambiental Paraná 1 SPE S/A, a company formed by the companies Aegea, Perfin and Kinea signed the PPP agreement. The company became responsible for investing almost BRL1.2 billion in sanitary sewage.

The microregions



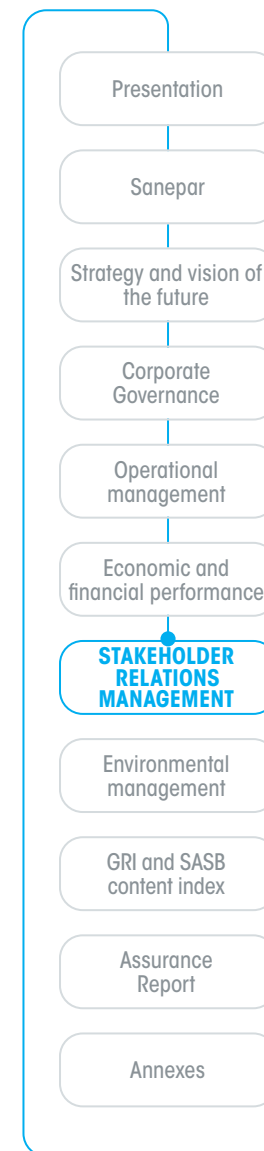
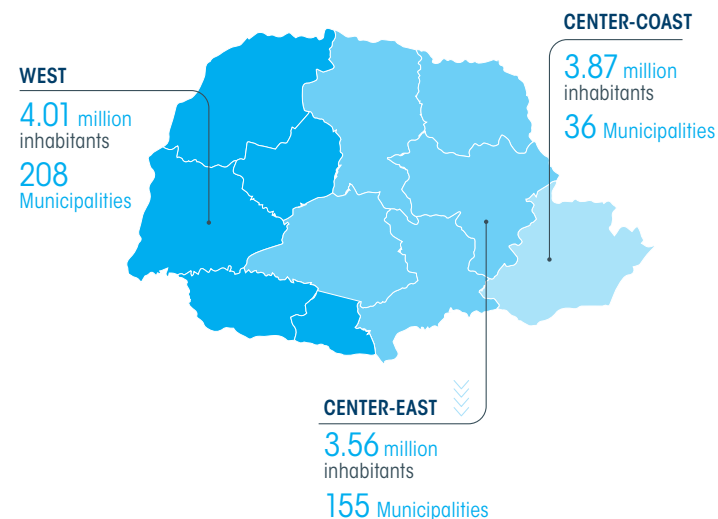
Center-Coast Microregion: with 3.92 million inhabitants, it comprises 36 municipalities, including Curitiba, São José dos Pinhais and Colombo.



Center-East Microregion: with 3.64 million inhabitants, it comprises 155 municipalities, including Londrina, Ponta Grossa and Guarapuava.



West Microregion: with 3.87 million inhabitants, it comprises 208 municipalities, including Maringá, Cascavel and Foz do Iguaçu.



Legal Framework for Sanitation

The Legal Framework for Sanitation, sanctioned by the federal government through Federal Law 11,445/2007, updated and improved after the approval of Federal Law 14,026/2020, has brought progress towards universal access to basic sanitation in urban areas by 2033, further reducing water losses and improving water and sewage processes.

In order to fully comply with legislation and achieve the intended universalization, the creation and implementation of microregions for public water and sewage services in Paraná state — Center-Coast, Central-East and West — by Supplementary Law 237/2021 was essential and indispensable, covering the 399 municipalities of the state, of which 344 are served by Sanepar and one is sub judice.

Based on current federal and state regulations and the intervention of the Microregion Councils, Sanepar amended 331 current contracts with municipalities, including universalization targets and quantitative targets, by means of Contract Amendments for the Regional Provision of Public Water Supply and Sewage Services, adapting them to the new legal provisions within the contractual deadlines, in March 2022.

In 2023, Federal Decree 11,598 established the methodology for public water supply and sewage service providers to submit new proof of their economic and financial capacity, considering the contracts in force, and Federal Decree 11,599 established the criteria for the regional provision of public basic sanitation services, presenting a new bias for adapting contracts to the legal framework.

From then on, Sanepar started a new administrative procedure with the Microregion Councils, aimed at the universalization of water and sewage services, with the preservation of tariff affordability, through

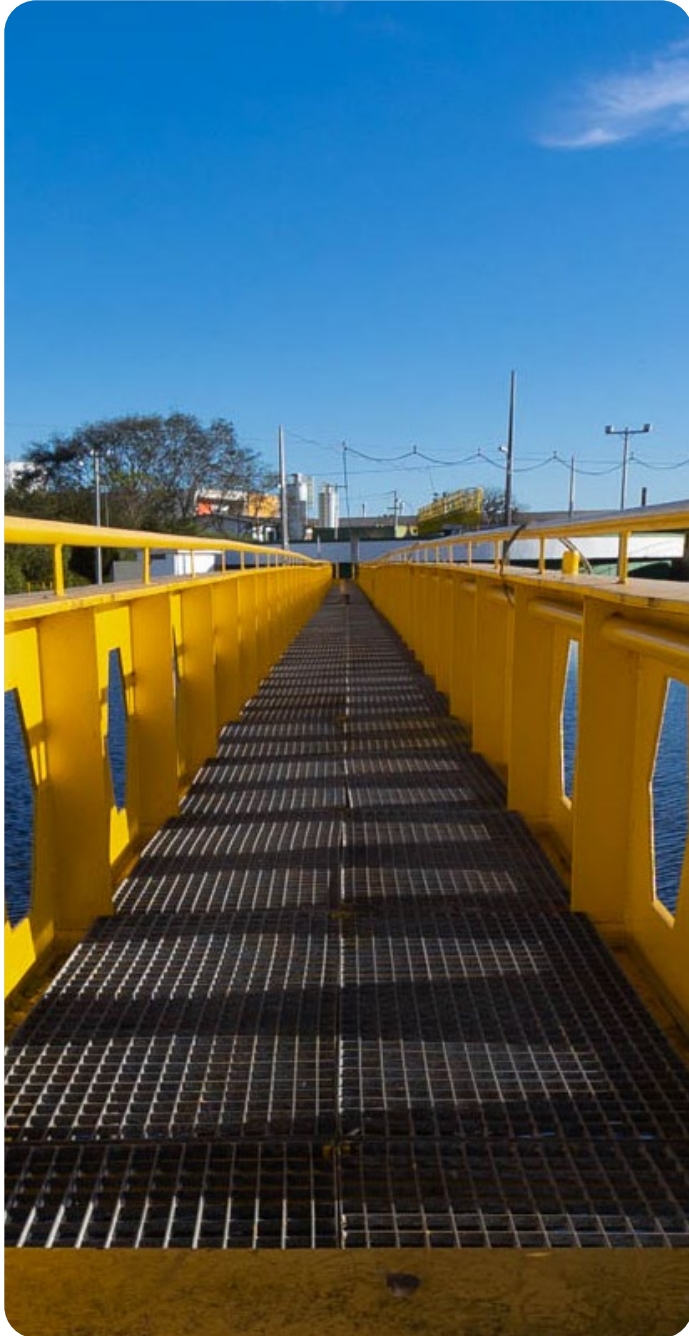
the standardization of contractual terms, thus mitigating the impacts resulting from the inclusion of the new legislation’s required targets.

In October 2023, after approval by the Microregion Councils, the Contract Amendments for the Regional Provision of Public Water Supply and Sewage Services were formalized, establishing June 5, 2048, as the final term for 319 Company contracts in force. The contracts with the municipalities of Maringá and Porto União maintained the existing final terms.



CEAM - Photographer: André Thiago Chaves Aguiar





Belém STP - Photographer: André Thiago Chaves Aguiar

In addition to standardization, the changes to legislation also made it possible to adjust the provisional (expired) existing contracts. This procedure was submitted to the Microregion Councils in October 2023, taking into account the gains for society as a whole, with a view to ensuring universal access to basic sanitation. After the necessary analysis, consultations and deliberations, as well as compliance with the regulations approved by the microregions, Resolution 002/2023 of the microregions was signed in December 2023. It introduced regional direct service provision and assigned the responsibility for it to the state of Paraná, in the specific coverage area, in 25 municipalities with provisional contracts (expired), through Sanepar, as long as it remains in the orbit of its indirect administration. As a complement, Resolution 003/2023 introduced the Regulations for the Direct Provision of Public Water Supply and Sewage Services in Paraná.

In compliance with Federal Decree 11,598/2023, Sanepar presented new proof of its economic and financial capacity for the 345 municipalities served by regional services that have been adapted in accordance with current legislation, having been certified by the Regulatory Agency (AGEPAR, in Portuguese) in December 2023.

As a result, Sanepar has completed all the legal steps required to comply with current legislation; all municipalities currently have adequate and compliant water supply and sewage services.

With completion of the processes to comply with current legislation, i.e., inclusion of minimum targets for universal access to water and sewage services and quantitative targets for non-intermittency of supply, loss reduction and treatment processes improvement, contractual terms standardization, regional direct provision contracts



formalization for water and sewage services in municipalities with provisional (expired) contracts and proof of economic-financial capacity for all the municipalities served by the Company, Sanepar serves 345 municipalities with regional provision of current and compliant services in its area of coverage. The contract with the municipality of Andirá remains sub judice; on December 5, 1972, Concession Contract (COC, in Portuguese) 19/72 was signed between SANEPAR and the municipality of Andirá, based on Municipal Law 455/1972, and, on April

10, 1996, the parties entered into Amendment 78/96 to renew the contract term (30 years), based on the Municipal Law concerning original concessions.

The Extension Amendment was the subject of administrative and court discussions that resulted in the unilateral resumption of services in 2003. Legal disputes over the issue persist to this day in various related lawsuits; the municipality is responsible for providing services through the Andirá Municipal

Water and Sewage Service (SAMAE, in Portuguese). Sanepar has also filed a lawsuit for compensation for the assets (goods and rights) related to the contract, having obtained a favorable decision in the appellate court. For these reasons, the municipality is not included in the list of municipalities served by the Company, but it is still included in the accounting records for the purpose of receiving the amounts relating to the assets for which the Company has not yet received compensation.



Iguaçu WTP - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Customer well-being

GRI 3-3 - Material topic: Customer well-being

The Company considers meeting its customers' demands while preventing negative impacts on society to be its main strategic commercial goal and a key challenge for its business success. These stakeholders' demands also represent an essential condition to create a virtuous cycle between satisfaction, loyalty and value creation.

Sanepar has two types of customers: the Granting Authority, which demands the public basic sanitation services, and the end consumer. On December 31, 2023, end consumers totaled 3,448,897 million water connections and 2,517,885 million sewage connections.

Customers and the Granting Authority are one of the guidelines of Sanepar's Strategic Map, through which the Company pledges its commitment to maintaining and expanding the market, increasing satisfaction and loyalty, in addition to strengthening its reputation. Sanepar's commitments to its customers are set forth in Law 11,445/2007 (the Sanitation Law), in the Municipal Basic Sanitation Plans, in the Consumer Protection Code, in the Basic Sanitation Services Regulation for the State of Paraná (Attachment to AGEPAR's Resolution 003/2020) and in its strategic guidelines. Customer relations are guided by the Customer Policy.

Number of water economies by category in 2023 | IF-WM-000.A

Residential	3,880,790
Commercial	330,168
Industrial	13,969
Public Utility	25,473
Public Power	27,554
Total	4,277,954

Number of sewage economies by category in 2023 | IF-WM-000.A

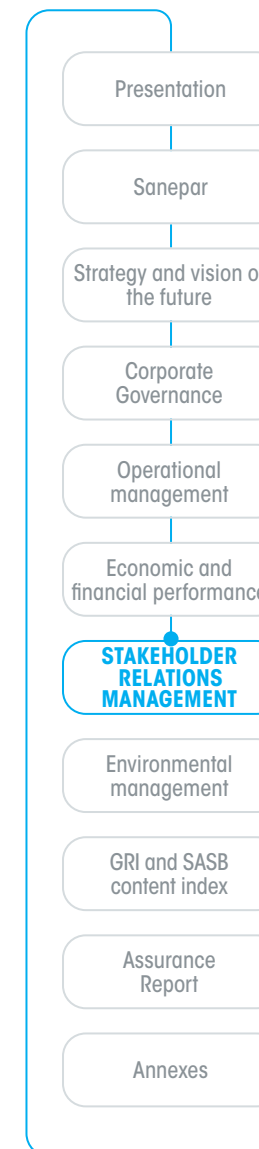
Residential	3,074,992
Commercial	279,695
Industrial	6,561
Public Utility	16,995
Public Power	16,178
Total	3,394,421



Customers and the Granting Authority are one of the guidelines of Sanepar's Strategic Map.

Regular water supply; quality of distributed water, of sanitary sewage services, and overall services rendered; tariffs; universalization of basic sanitation; and collection of urban solid waste where the Company makes this service available are some of the customers' needs and expectations that Sanepar must manage.

Sanepar is increasingly investing in innovation and technology in order to transparently manage these demands and build a closer relationship with customers. The Sanepar Mobile app and Sanepar's WhatsApp channel are examples of tools that enable customers to make consultations, requests and services online, in order to increase their satisfaction and speed up service. The Company also modernized the in-person relationship centers, implemented Digital Invoice and continued with the Credit Recovery Program for Active and Inactive Private Customers (RECLIP, in Portuguese), offering special payment conditions. Sanepar also offers other channels, such as an e-mail address atendimentoaocliente@





sanepar.com.br, call center, self-service totems, the Ombudsman’s Office as well as the use of text messages and QR Code to pass on and provide information to customers. Customers can use them to request services; clear doubts; submit compliments and complaints; among other interactions.

In 2023, Sanepar renegotiated past due bills that amounted to BRL 513.5 million through RECLIP. This initiative enables customers to better plan their budget and to reduce default, while, at the same time, prevents supply suspension. In the renegotiations carried out in 2023, there was no obligation to make a down payment, nor to charge fines. Until July, customers with overdue debts could pay their liabilities in up to 60 installments, with an interest rate of 0.3% per month. In August and September, the Company offered the possibility of paying off debts in up to 48 installments plus interest rate of 0.5%

per month. From October to December, the Program enabled payments in up to 36 installments plus interest of 0.7% per month.

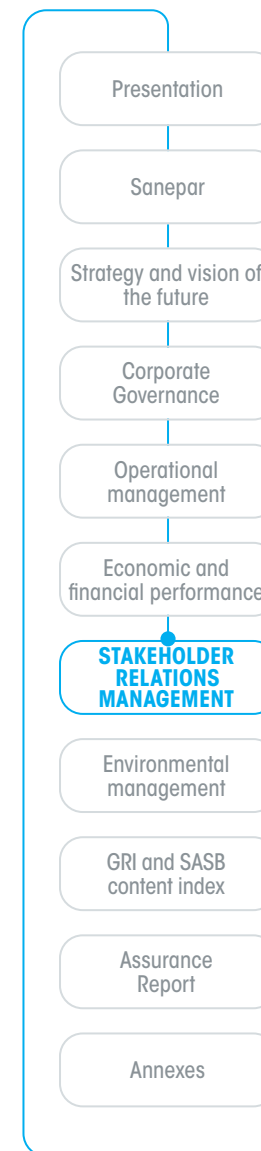
Sanepar conducts several surveys to assess customer satisfaction. Every month, regional surveys are carried out at the Relations and After-Sales Centers, to evaluate the Company’s service. There is also a consultation carried out after customer service via toll-free (0800) telephone calls, with a satisfaction level of over 89.2% in 2023. Every year, the Company hires a specialized firm to conduct a survey with residential and non-residential customers. The results obtained generate action plans to increase loyalty and satisfaction of external customers.

Internally, the audit department oversees and manages the relations process in related departments, pointing out deviations and making

recommendations. Additionally, strategic indicators are assessed, among which the External Customer Satisfaction Index (ISCE, in Portuguese), whose target for 2023 was 78.5%, related to increasing customer satisfaction and loyalty. Sanepar exceed the target and reached 81.2% satisfaction.

The survey results show that it is important to value and disseminate virtual channels, aiming at improved communication, agility and meeting customers’ expectations.

Sanepar frequently carries out market analysis with companies in the sanitation industry and other companies in Paraná. Externally, the Company undergoes the NBR ISO 9001 quality management certification, and National Sanitation Information System evaluation.



Service to traditional peoples

In 2022, Sanepar began serving traditional communities in the state, providing resources for water supply infrastructure works, prioritizing access to treated water for indigenous villages and quilombola communities.

In the state, there is demand for 76 indigenous villages, with an estimated population of around 17,000 inhabitants, in 41 municipalities, and 38 quilombola communities, with a population of around 7,000 inhabitants, in rural areas of 31 municipalities. They are traditional peoples that need projects, supply system installation or system improvements as well as Sanepar's socio-environmental support for the sustainable and rational use of water.

Sanepar's Executive Board and Board of Directors approved the use of rural sanitation funds totaling around BRL 2 million per year in actions focused on traditional peoples.

In this context, Sanepar established a model for technical cooperation with municipalities; the Indigenous Health Department (SESAI, in Portuguese), through the Coast-South Special Indigenous Sanitary District; and private entities. It also relies on the intervention of the Paraná State Prosecution Office (MPPR, in Portuguese) and the initiative and resources of ITAIPU BINACIONAL.

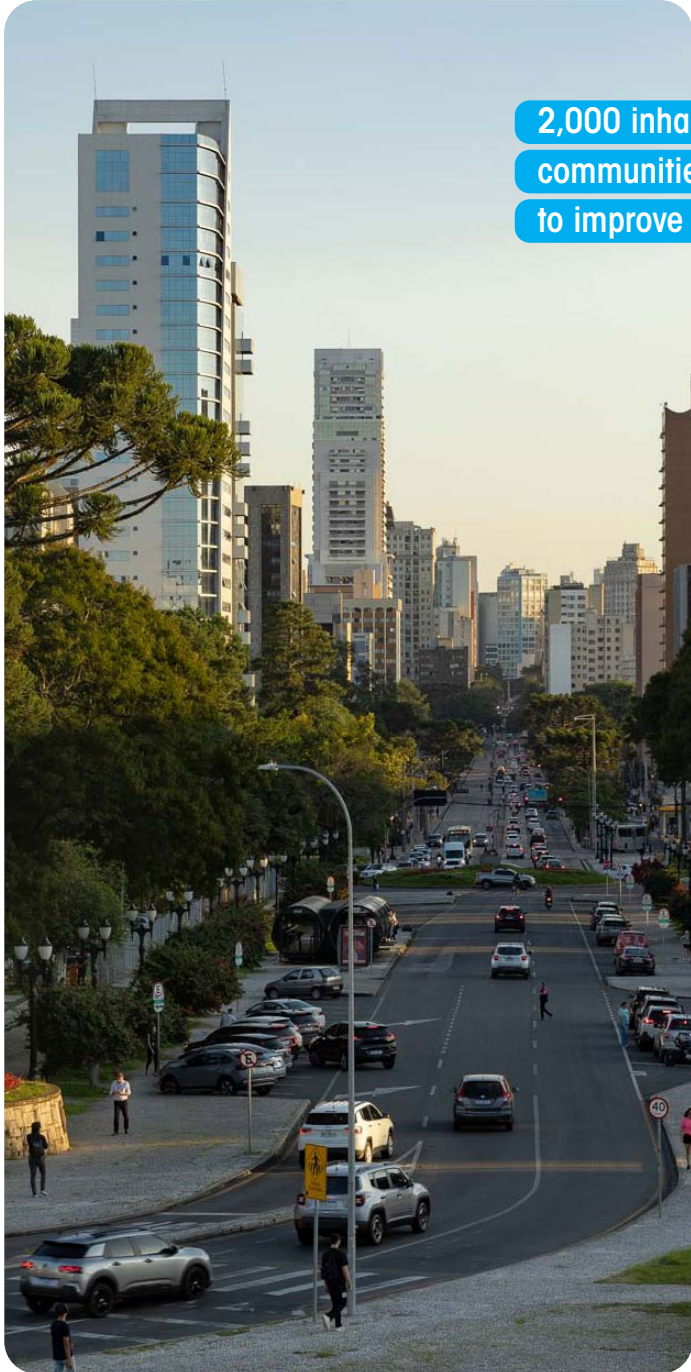
In 2023, it entered into the first Cooperation Agreement with the municipality of Pontal do Paraná, jointly with SESA/ DSEI LSUL, the Paranaguá Container Terminal and MPPR, to serve the Caraguatá Poty and Guaviraty villages, located on Paraná's coast. The service and construction works are currently being tendered.

Sanepar is also in the process of approving new cooperation agreements for 2024 with the municipalities of Vitorino, to supply water for 19 families in the Vitorino village; Nova Laranjeiras, to serve 250 families in the Rio das Cobras village; São Miguel do Iguaçu, for projects that will serve around 200 families in the Ava Guarany village; Clevelândia, to provide a sewage

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Highlights of the 2023 annual customer satisfaction survey





Cândido de Abreu Avenue - Photographer: André Thiago Chaves Aguiar

2,000 inhabitants of traditional communities served with initiatives to improve the supply system

solution for around 30 families in the Alto Pinhal village; and Adrianópolis, to improve the supply system of the Porto Velho Quilombola community, home to 30 families.

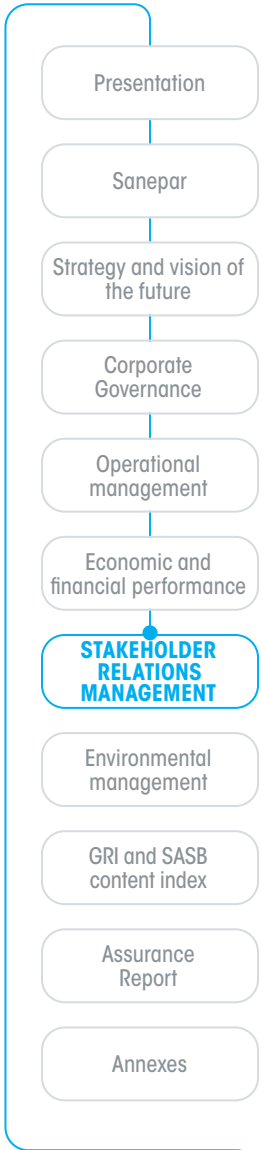
Customer Policy

Sanepar’s customer policy is currently being revised. Employees have been requested to express their opinion on what should guide Sanepar’s relationship with customers, what is the current status of this relationship and suggestions on how to innovate. More than 1,200 employees participated — Officers and the Board of Directors Chairman were interviewed and made contributions to the Policy. Sanepar also considers the expectations and demands raised in the customer satisfaction surveys.

The results obtained in these stages were classified to identify opportunities and threats, which will provide subsidies to define new guidelines. The new policy’s proposal will be presented to the Integrated Planning Committee and to the Executive Board, and then, it will be submitted to the Board of Directors. The policy is expected to be published in 2024.

These initiatives are estimated to serve more than 2,000 inhabitants of traditional communities.

Sanepar is moving towards universal water supply to traditional peoples in Paraná state, ensuring that the most underprivileged groups have access to treated water respecting the guidelines established by the New Legal Framework for Sanitation.



Social impact

GRI 3-3 - Material topic: Universalization of access to water and sewer | GRI 203-1

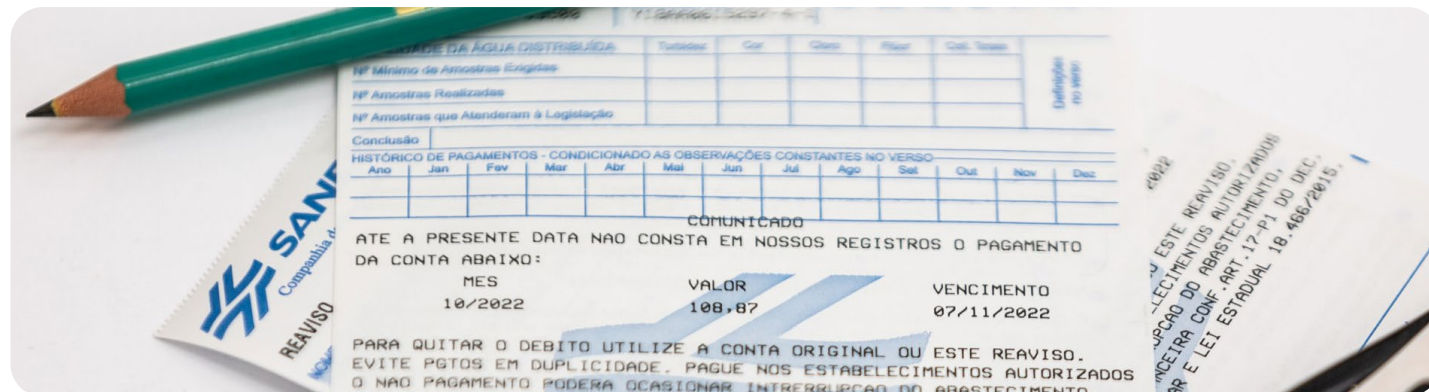
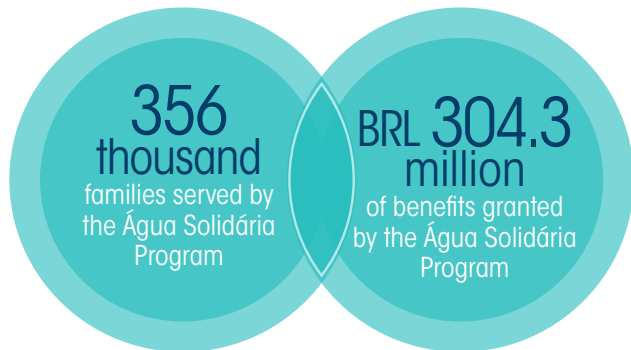
Mindful of the social importance of the services it provides, Sanepar strives to ensure that all customers have access to water, regardless of the context and vulnerability. One of the main initiatives designed in this scope is the Água Solidária (Solidary Water) program, which caters to low-income families, identified in partnership with the State Department of Justice, Family and Work (SEJUF, in Portuguese) in the municipalities with the lowest Human Development Index (HDI) who meet the requirements established in the legislation, including consumption of up to 10 m³/month.

In 2023, these families paid BRL 13.10 for the consumption of up to five cubic meters of water, below the regular tariff of BRL 48.97. For water and sewage, the Água Solidária's tariff was BRL 19.66, and the regular residential tariff was BRL 88.16 in the entire state, except for Curitiba, where it was BRL 90.60. In 2023, the initiative served 356,000 families, 55,728 more than in 2022. The benefits granted by the Program totaled BRL 304.3 million in 2023.

In October 2023, the Company took a series of measures to support the populations affected by heavy rainfall and minimize losses of these communities in an emergency situation, decreed by the Paraná State Government. They include (i) a symbolic charge of BRL 1.00 for two months for water supply and sewage collection and treatment services for properties damaged by heavy rainfall and registered with the Paraná State Civil Defense; (ii) suspension of water cuts for households and commercial units affected by heavy rainfall and registered with the Paraná State Civil Defense; (iii) supply of bottled water and/or other actions to help provide drinking water to the population ; and (iv) assisting in the cleaning of public roads affected by the floods using water jet trucks.

The Micro and Small Commerce 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, as micro and small enterprises or individual microentrepreneurs (MEI, in Portuguese). The tariff benefited 3.24% of the commercial economies served by Sanepar, totaling a subsidy of BRL 7.3 million in 2023.

The Philanthropic Entities Special Tariff benefits non-profit institutions officially registered with public bodies to provide services to the community in the form of charity and fund their operations with volunteer actions and donations from Federal, State and Municipal Governments and society. The tariff benefited 1.95% of the public utility economies served by Sanepar, totaling a subsidy of almost BRL 8 million in 2023.





In 2023, the Caixa d'Água Boa program benefited 2,000 families in 100 municipalities, with investments totaling almost BRL 2.2 million.

Sanepar also has the Caixa d'Água Boa (Good Water Tank) Program, in partnership with the Paraná State Government, represented by the State Department of Justice, Family and Work (SEJUF, in Portuguese), with the participation of the municipalities. Through the Program, the Company provides water tank kits to be installed in the homes of socially vulnerable families in Paraná state. The initiative played an important role in helping families face the recent pandemic and water crisis. To fund installation and training expenses, SEJUF pays the registered families BRL1,000 in financial aid.

In 2023, the Caixa d'Água Boa program benefited 2,000 families in 100 municipalities, with investments totaling almost BRL 2.2 million. The Program also offers courses in which

families are instructed in the rational use of water, care and cleaning of the water tank in their homes. In addition to the sets of materials and the courses provided by Sanepar, the beneficiary families receive financial aid from the State Government to cover the costs of installing the water tank. The Program is carried out through a partnership between Sanepar, the State Department of Social Development and Family (SEDEF, in Portuguese) and the municipalities.

Sanepar also waives the charge of the first sewage connection for residential customers living in municipalities that have not yet reached the sanitary sewer index of 90%. This initiative benefited 79,000 families in 2023, with a subsidy of almost BRL 13 million.



Delivery of water tanks on Superagui Island - Guaraqueçaba - Photographer: André Thiago Chaves Aguiar

Regularity in water supply

GRI 303 - Material topic: Management of water and sewage processes | SASB IF- WU-450a.3, IF-WU-240a.3

Sanepar seeks full supply conditions under the principle that “water must be available at all times” within the targets set in the service contract with the municipalities. The work involves everything from system design, engineering and construction to operation, complying with the related Brazilian Standards and AGEPAR’s General Service Regulations.

Guaranteed supply is based on mapping the water process, regulations, investment planning divided into five-year cycles, design studies, master plans, and operational diagnostic instruments with short-, medium- and long-term horizons. The Company also runs a loss monitoring and reduction

program, focusing on operational optimization and improvements. Interruptions only occur, if necessary, whether due to system maintenance, expansion works or drought, when rotations are necessary.

Sanepar’s efficiency in maintaining regular water supply is assessed by means of management indicators, such as the Index of Water Supply Interruption for More than 4 (four) Hours (External Customer) and the Index of Water Supply Interruption for More than 24 (twenty-four) Hours (External Customer), as well as other operational and strategic indicators, such as IPL, ICP and IDP, detailed below:

Water Supply Interruption for more than 24 (twenty-four) hours (External Customer): identifies the number of times in which there is water outage at critical points in the system or supply areas (Pressure Zone) for a period equal to or greater than 24 (twenty-four) hours, in non-compliance with AGEPAR’s regulations on justifications for this type of occurrence. There were no outages of more than 24 hours in 2023.

Index of Water Supply Interruption for more than 4 (four) hours (External Customer): identifies the number of times in which there is water outage at critical points in the system or supply areas (Pressure Zone) for a period equal to or greater than 4 (four) hours. In 2023, there were 5,602 interruptions that lasted for more than four hours.

Water Loss per Connection Index (IPL, in Portuguese): measures the volume of water lost in unit terms per active connection (liters per connection per day). It refers to the difference between the macro-measured volume of water produced or distributed and the micro-measured volume that reaches end consumers. IPL 2023: 217.56 L/connection/day.

Demand x Production Index (IDP, in Portuguese): shows how much of the production capacity is used to meet the maximum daily demand. IDP 2023: 90.39%.

Conformity to the Potability Standard Index (ICP, in Portuguese): shows, as a percentage, the extent to which the parameters analyzed comply with the limits stipulated by current legislation. ICP 2023: 99.92% compliance.





In 2023, Sanepar was awarded the ODS Seal for its work in the Intervention Program in Sanitation Works.

Number of unplanned disruptions in drinking water supply service

SASB IF-WU-450a.3



Sanitation Works Intervention Program

In 2023, Sanepar received the SDG Seal awarded by the Paraná Industry Social Service (SESI, in Portuguese), as a recognition to the institutions that work towards reaching the Sustainable Development Goals and develop Environmental, Social and Governance (ESG) practices. Sanepar registered the Sanitation Works Intervention Program, whose updates in the last two years have improved the execution, monitoring, analysis and evaluation of the actions developed, with new targets and indicators. The Program, which has existed since 2003, focuses on the Company's social and environmental actions in new projects, with the aim of ensuring access to quality public services, safe water management and respect for the diversity and local characteristics of each benefited group, as well as promoting socio-economic development.



People management

GRI 3-3 - Material topic: Management of own employees

In June 2021, Sanepar launched its People Management Policy, designed to align the elements of corporate culture, such as mission, vision, values and strategic goals, with employee profiles. The document presents guidelines to promote a safe, healthy, inspiring and innovative work environment that values knowledge, skills and attitudes, and provides equal opportunities, respect for plurality, diversity and equity.

Sanepar's people management is in compliance with labor legislation and respect for human rights. In this sense, in 2023, the Company continued to work to mitigate risks associated with these two topics, promoting constant studies and immediate implementation of practices, as well as updating guidelines and rules, according to changes in legislation.

Attentive to the last aspect, Sanepar has been negotiating sensitive themes of interest to related parties in its Collective Bargaining Agreement (ACT, in Portuguese), including implementation of telework as set forth in Brazilian labor legislation and continued remote work. The Company offered more flexible forms of work to approximately 13% of its staff, contributing to a better work-life balance, quality of life and urban mobility. The Collective Bargaining Agreement in effect for 2023 also adopted these practices and advocated for the rights and protection of victims of domestic violence, legal assistance to employees in the performance of their duties, extension of maternity and paternity leaves, employee capacity building and incentive for education, in the form of financial aid for uniforms and school supplies.



- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Sanepar evaluates the efficiency of people management practices by checking implemented actions and routines by the departments, through internal audits, comments and complaints received through official channels (see page 54), and the Ombudsman’s Office. The Company also measures management efficiency through feedback received by the

leaders and via the biannual employee satisfaction survey, called *Fale Francamente* (Speak Frankly).

The Company monthly monitors people management and, every year, it assesses the following indicators: the Workforce Training Index, the Training Plan Compliance Rate, Standby Hours, Overtime and the Personnel

Creativity Index. Every two years, the Company also monitors the Employee Satisfaction Index.

Sanepar also measures occupational safety indicators monthly, including the Work Accident Frequency Rate and the Work Accident Severity Index, as provided for in the Workplace Safety Regulations and the legislation.

Indicator targets and objectives are established based on the previous history and the current context, considering interferences and ongoing projects and including challenges to be achieved.

Employee satisfaction

The Employee Satisfaction Index, measured by the *Fale Francamente* survey, covered 2021 and 2022 and addressed benefits and amenities, internal communication, working conditions, company reputation and direction, integrity, credibility and compensation, among other topics. Two new topics were included in the survey: Respect; and Pride and Engagement. The survey was

answered by 4,881 people, equivalent to almost 75% of employees, exceeding the expectation of 70% of participation. The corporate result showed a satisfaction index of 77.45%, surpassing the target of 75%.

The newly inserted theme Pride and Engagement had one of the best satisfaction rates: 82.82%. Within this theme, the questions on happiness

and the level of satisfaction in working for the Company had the highest rates: 84.59% and 83.95%, respectively. The management departments received the results of their evaluations to prepare action plans for improvement in the themes with a rate below 75%. The evolution is monitored periodically vis-à-vis the established targets.



Employee profile and diversity

GRI 2-7, 401-1

Sanepar's own workforce is composed of employees hired through a competitive civil-service examination and employees hired before the competitive civil-service examinations became mandatory, as set forth in the Federal Constitution of 1988. The Company does not have temporary employees or employees without guaranteed hours — employees 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.

In 2023, Sanepar had 6,121 own employees and 6,749 third-party employees, totaling a workforce of 12,870 people. Of the total number of own employees, 79% were men and 21% were women. Other staff diversity indicators are presented below. In 2023, the turnover rate was 0.68%.

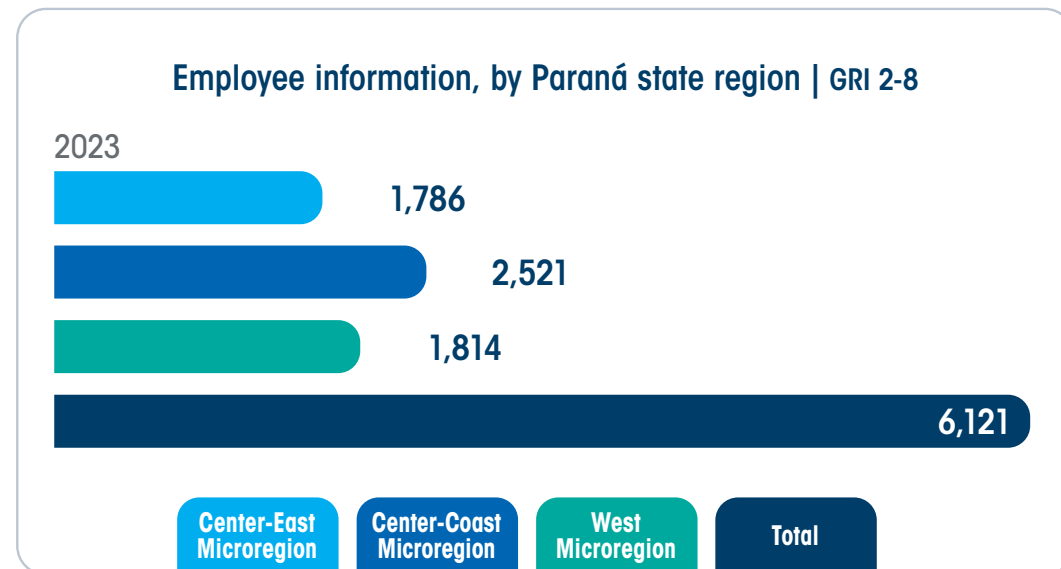
All active own employees are covered by collective bargaining agreements, which do not encompass third-party employees. Sanepar randomly inspects and examines the annotations on the labor and social security cards of these professionals, in order to check the veracity of the information provided by the contractor company vis-à-vis what was actually contracted and the legal provisions in effect. The Company also investigates matters related to safety equipment, medical examinations and payroll taxes payment, among others. Such actions are set out in the Contract Management and Inspection Manual ([see page 109](#)).

Employees

GRI 2-7



Nota: Sanepar has only full-time and part-time employees. Does not include apprentices and interns.



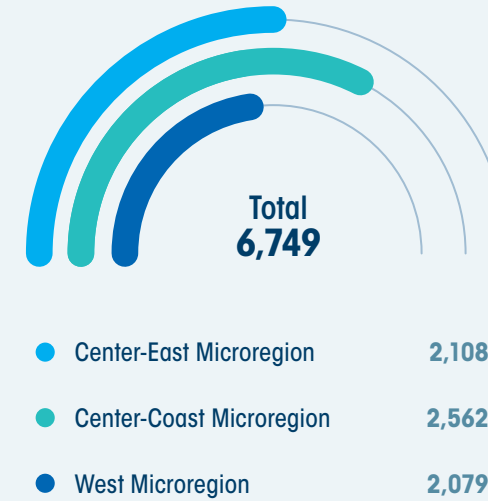
- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Employee Turnover | GRI 401-1

	Total new hires	Rate of new hires (%)	Total dismissals	Turnover rate (%)
Men	3	100.00	58	0.49
Women	0	0.00	24	0.19
Total	3	100.00	82	0.68
Under 30 years old	0	0.00	1	0.01
30 - 50 years old	2	66.67	32	0.27
Over 50 years old	1	33.33	49	0.40
Center-East Microregion	0	0.00	20	0.16
Center-Coast Microregion	3	100.00	39	0.34
West Microregion	0	0.00	23	0.18
Total	3	100.00	82	0.68

Note: The rate of new hires was defined on based on vacancies opened and filled. Turnover rate was calculated according to the formula: Turnover = (number of new hires + number of dismissals/2) / total number of employees x 100.

Number of Third-party employees | GRI 2-8



Note: Sanepar did not control information in third-party employees broken down by region until 2021, when this improvement was implemented. The work performed by these employees includes cleaning, surveillance, water meter reading, cutting water connections, telephone customer service, maintenance of water and sewage networks, and sewage treatment services.

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Percentage of employees by employment category and gender | GRI 401-1

Employment category	Gender	2023	
		Total	%
Executive Board - Not employees	Men	8	100.0
	Women	0	0.0
	Total	8	100.0
Executive Board - Employees	Men	2	66.7
	Women	1	33.3
	Total	3	100.0
Managerial	Men	228	72.4
	Women	87	27.6
	Total	315	100.0
Professional	Men	452	67.4
	Women	219	32.6
	Total	671	100.0
Technical	Men	663	78.6
	Women	181	21.4
	Total	844	100.0

Employment category	Gender	2023	
		Total	%
Operational	Men	3,476	81.2
	Women	804	18.8
	Total	4,280	100.0
Interns	Men	48	46.6
	Women	55	53.4
	Total	103	100.0
Apprentices	Men	109	34.6
	Women	206	65.4
	Total	315	100.0
Total	Men	4,986	76.3
	Women	1,553	23.7
	Total	6,539	100.0



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

Employment category	Age group	2023	
		Total	%
Executive Board - Not employees	Under 30 years old	0	0.0
	30-50 years old	2	25.0
	Over 50 years old	6	75.0
	Total	8	100.0
Executive Board - Employees	Under 30 years old	0	0.0
	30-50 years old	0	0.0
	Over 50 years old	3	100.0
	Total	3	100.0
Managerial	Under 30 years old	1	0.3
	30-50 years old	223	70.8
	Over 50 years old	91	28.9
	Total	315	100.0
Professional	Under 30 years old	0	0.0
	30-50 years old	401	59.8
	Over 50 years old	270	40.2
	Total	671	100.0
Technical	Under 30 years old	9	1.1
	30-50 years old	517	61.3
	Over 50 years old	318	37.7
	Total	844	100

Employment category	Age group	2023	
		Total	%
Operational	Under 30 years old	41	1.0
	30-50 years old	2,590	60.5
	Over 50 years old	1,649	38.5
	Total	4,280	100.0
Interns	Under 30 years old	96	93.2
	30-50 years old	7	6.8
	Over 50 years old	0	0.0
	Total	103	100.0
Apprentices	Under 30 years old	315	100.0
	30-50 years old	0	0.0
	Over 50 years old	0	0.0
	Total	315	100.0
Total	Under 30 years old	462	7.1
	30-50 years old	3,740	57.2
	Over 50 years old	2,337	35.7
	Total	6,539	100.0



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

Employment category	Color or race	2023	
		Total	%
Executive Board - Not employees	Black	0	0.0
	Brown	0	0.0
	White	8	100.0
	Indigenous people	0	0.0
	Yellow	0	0.0
	Not declared	0	0.0
	Total	8	100.0
Executive Board - Employees	Black	0	0.0
	Brown	0	0.0
	White	3	100.0
	Indigenous people	0	0.0
	Yellow	0	0.0
	Not declared	0	0.0
	Total	3	100.0
Managerial	Black	7	2.2
	Brown	14	4.4
	White	284	90.2
	Indigenous people	0	0.0
	Yellow	10	3.2
	Não informado	0	0.0
	Total	315	100.0
Professional	Black	22	3.3
	Brown	28	4.2
	White	598	89.1
	Indigenous people	0	0.0
	Yellow	15	2.2
	Not declared	8	1.2
	Total	671	100

Employment category	Color or race	2023	
		Total	%
Technical	Black	45	5.3
	Brown	56	6.6
	White	731	86.6
	Indigenous people	0	0.0
	Yellow	8	0.9
	Not declared	4	0.5
Total	844	100.0	
Operational	Black	234	5.5
	Brown	278	6.5
	White	3,715	86.8
	Indigenous people	3	0.1
	Yellow	34	0.8
	Not declared	15	0.4
	Total	4,280	100.0
Interns	Black	4	3.9
	Brown	15	14.6
	White	79	76.7
	Indigenous people	0	0.0
	Yellow	2	1.9
	Not declared	3	2.9
	Total	103	100.0
Total	Black	312	5.0
	Brown	391	6.3
	White	5,419	87.1
	Indigenous people	3	0.0
	Yellow	69	1.1
	Not declared	30	0.5
	Total	6,224	100.0

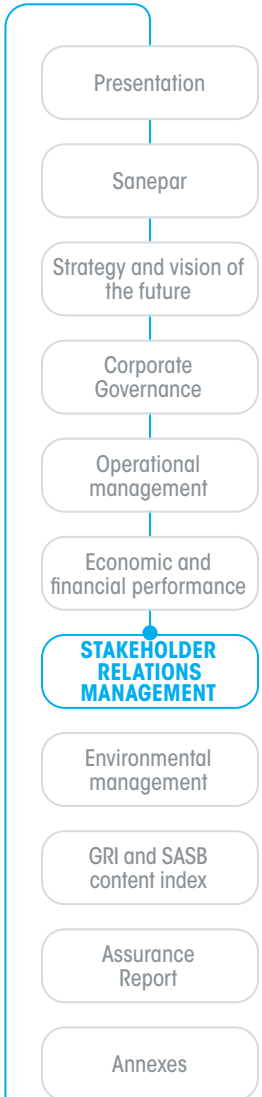
Note: Sanepar does not have data on Apprentices broken down by color and/or race.



Percentual de empregados, por categoria funcional, por PcD | GRI 405-1

Employment category	People with disabilities	2023	
		Total	%
Executive Board - Not employees	People with disabilities	0	0.0
	People without disabilities	0	0.0
	Total	0	0.0
Executive Board - Employees	People with disabilities	0	0.0
	People without disabilities	0	0.0
	Total	0	0.0
Professional	People with disabilities	8	1.2
	People without disabilities	663	98.8
	Total	671	100.0
Technical	People with disabilities	10	1.2
	People without disabilities	834	98.8
	Total	844	100

Employment category	People with disabilities	2023	
		Total	%
Operational	People with disabilities	97	2.3
	People without disabilities	4,183	97.7
	Total	4,280	100.0
Interns	People with disabilities	0	0.0
	People without disabilities	0	0.0
	Total	0	0.0
Apprentices	People with disabilities	0	0.0
	People without disabilities	0	0.0
	Total	0	0.0
Total	People with disabilities	115	1.8
	People without disabilities	6,424	98.2
	Total	6,539	100.0



Diversity and Inclusion

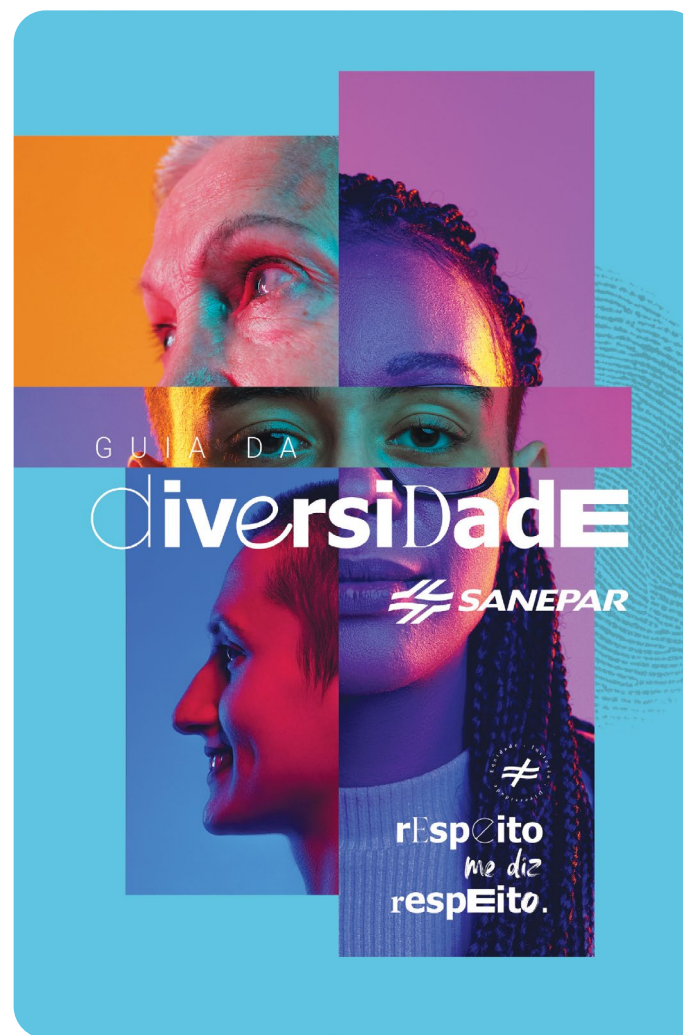
GRI 2-30, 401-2, 405-1, 405-2, 406-1 | SASB IF-WM-310a1

In 2022, Sanepar created the EXISTIR Committee to further promote diversity and inclusion in its workforce, which is composed of a press communications assistant, a computer analyst, administrative support agents, a compliance coordinator and an occupational safety technician, including people with disabilities, people from different ethnicities, people with different gender identities, sexual orientations, and others. This committee is responsible for handling issues related to people with disabilities, gender equity, LGBTQIA+, ethnicities and age; working to eradicate discrimination; and promoting equal opportunities at Sanepar.

The Company achieved a significant milestone by being selected to compose the first portfolio of B3's Diversity Index, IDIVERSA. The index aims to make diversity a visible and measurable element in

the market, allowing companies' performance to be compared and encouraging the adoption of best diversity practices. Being selected for this index shows the Company's commitment to the relentless pursuit of excellence and highlights its efforts to raise diversity awareness at the workplace.

Sanepar has been a signatory to the SDGs since 2016. In the following year, the Company became the first Brazilian sanitation utility company to join UN's Women Empowerment Principles (WEPs), which provide for treating women fairly at work, including by offering women salary and benefits compatible with those of men. At Sanepar, the average base salary of female employees is 11.89% higher than the average base salary of male employees, considering people of all specialties in operational, technical and professional careers.



- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

The EXISTIR Committee is responsible for handling issues related to people with disabilities, gender equity, LGBTQIA+, ethnicities and age; working to eradicate discrimination; and promoting equal opportunities at Sanepar.

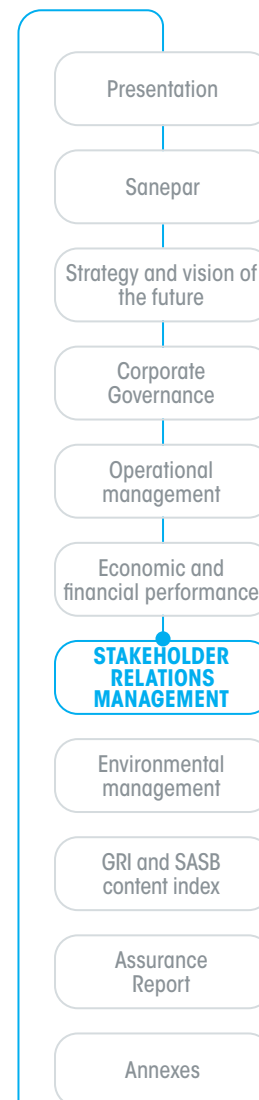
Since 2016, Sanepar has been closely monitoring the share of Black people and people with disabilities in its staff. For people with disabilities, the Company runs, through Sanepar Foundation and SaneSaúde, a program that defrays several expenses, according to the salary range, to help in the treatment, development and social integration of the employee or their dependents, as applicable, in addition to special schools for specific treatments. Sanepar also reduced by up to 50% the working hours, with no impact on pay, for employees who have special-needs children that require treatment and support. The benefit is established in the Collective Bargaining Agreement (ACT, in Portuguese), which also sets the criteria that employees must meet to benefit from it.

Discrimination

In 2023, there were 8 reports of discrimination in the Whistleblowing Channel. All the reports were analyzed and addressed individually but were found to be groundless due to a lack of materiality and/or elements evidencing the act of discrimination. Therefore, no disciplinary measure was applied related to this topic. However, Sanepar discussed each situation with the managers of the department in question, reinforcing with the teams what is acceptable at the Company. Sanepar repudiates any and all forms of discrimination and/or prejudice.

Ratio of remuneration of women to men | GRI 405-2

	2021	2022	2023
Board of Directors and committees	0.00%	0.00%	0.00%
Executive Board - not employees	13.81%	13.81%	0.00%
Executive Board - employees	3.08%	2.56%	2.73%
Managerial	6.63%	2.47%	1.63%
Professional	-6.62%	-8.01%	10.99%
Technical	-11.20%	-10.91%	13.87%
Operational	-1.90%	-1.04%	1.89%
Interns	0.00%	0.00%	0.00%
Apprentices	0.00%	0.00%	0.00%



Development and knowledge management

GRI 403-5, 404-1, 404-2, 404-3

Sanepar designs and implements training matrices in order to disseminate knowledge to the entire Company. The matrices, which are part of the learning trails, are divided into:



Corporate: courses for all Company workers;



Functional: job-specific courses;



Occupational safety: job-specific occupational safety courses;



Leadership: courses for line managers – general managers, managers, coordinators and supervisors;



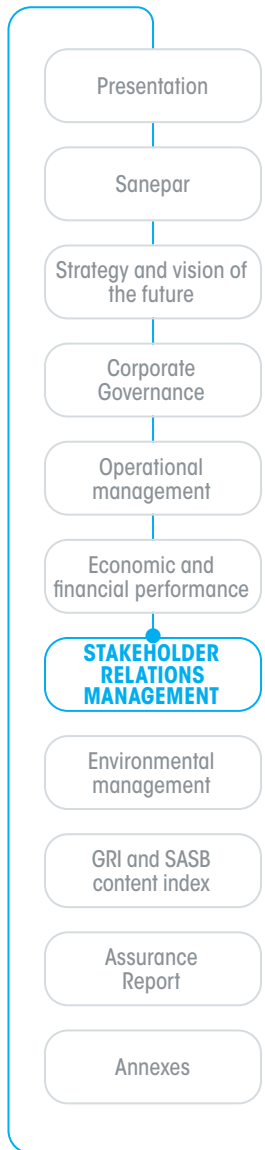
One-off courses defined by the areas.

Sanepar invests heavily in the acquisition and supply of collective and individual protection equipment and strictly enforces its use in order to ensure employees' and contractors' safety. Based on its Training Matrix, the Company provides mandatory annual training aimed at worker safety, raising awareness and constantly updating knowledge regarding Regulatory Standards. Sanepar also provides specific training for jobs performed by employees, as well as corporate training for all employees on the Integrity Program, the Code of Conduct, the General Data Protection Law (LGPD, in Portuguese), among other topics. These practices are ongoing measures to reduce risk of exposing workers as well as the Company to being subject to questionable and/ or dangerous situations.

The Company invests continuously and significantly in knowledge management and a culture of innovation;

it has introduced a new training modality, through the implementation of a corporate game to exercise principles of the Integrity Program in a playful and interactive way. In addition, Sanepar has been constantly improving information transparency. The good results of these advances are recognized by the consecutive awards received by the Company, related to the transparency and quality of its statements and information.

Job-specific training matrices allow the necessary capacity building for employees facing job changes and/or new challenges and processes. Employees should attend one-off courses on a regular basis, as they impart personal and professional knowledge. In 2023, the Company recorded 892,464 training hours.





Performance assessment

Sanepar employees annually undergo performance assessment, except for specific cases, namely, employees hired less than 12 months ago; who worked less than 120 days in the evaluation cycle; employees assigned to other institutions for more than two months; employees whose employment contract was terminated (with or without cause, voluntary termination, retirement and trial period) in the evaluated period; and members of the Executive Board. In 2023, 99% of employees underwent this type of evaluation.

Employees who have undergone performance evaluation, by employee category in 2023 | GRI 404-3

	Total	Percentage (%)
Executive Board - employees	3	100.0
Executive Board – not employees	0	0.0
Managerial	318	100.0
Professional	674	100.0
Technical	845	100.0
Operational	4,286	100.0
Total	6,126	100.0

Note: The number of people evaluated is higher than the number of employees, given that it considers the 2022 base and includes terminated employees. For apprentices, the assessment is carried out by the contracted company that coordinates the professional apprenticeship program.

Employees who have undergone performance evaluation, by gender in 2023 | GRI 404-3

	Total	Percentage (%)
Men	4,823	78.7
Women	1,303	21.3
Total	6,126	100.0

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

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Occupational health and safety

GRI 403-1, 403-2, 403-3, 403-6, 403-7, 403-9, 403-10

In 2023, Sanepar took a big step towards starting the process of implementing an occupational health and safety management system, when it launched a bidding process to hire a consulting firm to conduct a diagnostic study of the current safety culture in the Company and create short-, medium- and long-term action plans focusing on promoting an Occupational Health and Safety culture at all levels at Sanepar.

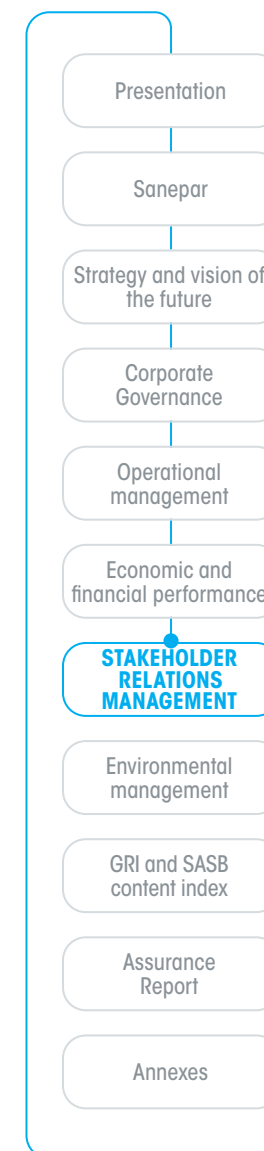
The Company works to identify and mitigate risks in the workplace through several corporate programs, within the scope of the Risk Management Program (PGR, in Portuguese), mapping out risks in the workplace in order to inform the Medical Control and Occupational Health Program (PCMSO, in Portuguese), focusing on the prevention, early detection, monitoring and control of possible damage to the workers' health. Together, these programs contribute to health and well-being by identifying potential risks in the workplace, in addition to offering examinations that can detect problems early on.

Work-related injuries | GRI 403-9

	2021	2022	2023
The number of fatalities as a result of work-related injury	0	0	0
Rate of fatalities caused by work-related injury	0	0	0
Number of high-consequence work-related injuries (except for fatalities)	4	2	0
Rate of high-consequence work-related injuries (except for fatalities)	0	0	0
Number of recordable work-related injuries	129	108	132
Rate of recordable work-related injuries	11	12	13
Number of hours worked	11,558,798.35	8,103,072.27	9,897,646.86

Note: The Safety Management Procedures for Contractors (PGSTC, in Portuguese) requires companies to report accidents, but Sanepar does not control the cases.

In 2023 Sanepar launched a bidding process to hire a consulting firm to conduct a diagnostic study of the current safety culture in the Company and create action plans focusing on promoting an Occupational Health and Safety culture at all levels at Sanepar.



Suppliers

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

Sanepar’s main supplier categories includes companies engaged in engineering works and services; operational materials and services; administrative and infrastructure services and materials; inputs for direct use in sanitation and water and sewage treatment, such as chemicals; information technology services; and electricity. In 2023, the Company had 462 registered suppliers and paid BRL 3.3 billion to these suppliers.

As a mixed-capital company, Sanepar must hold bidding processes for all its procurement processes, based on the Bidding, Contract and Partnership Internal Regulations (RILC, in Portuguese), in addition to Federal Law 13,303/2016, known as Lei das Estatais (State-owned Enterprises Law). The Regulation establishes procedures to be followed to meet the procurement strategy and internal standards. These acquisitions are made under contractual relationships lasting 12 to 24 months, for the most part.

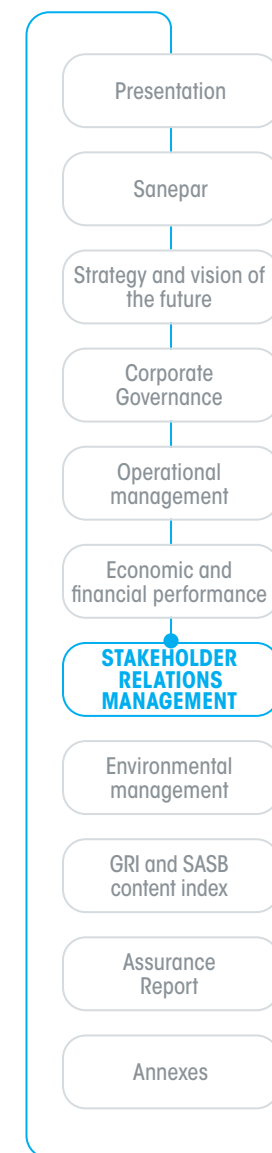
Sanepar maintains a register of suppliers, which enables companies to participate in procurement processes through the analysis of tax certificates, articles of association and supply certificates. For the technical qualification of materials, suppliers must pre-qualify their brand with the quality control team.

The Company has been developing a strategic plan to structure and strengthen supplier management, with the aim to develop a methodology to identify and classify suppliers and the main products, risks and impacts of the supply chain, thus ensuring alignment with the best market practices and sustainability benchmarks.

Sanepar has developed mandatory training on the RILC, Law 13,303 and Direct Procurement for employees engaged in supplier management. The courses are held in the Distance Learning Training Platform, available on the intranet. Employees are only allowed access to the Company’s decentralized procurement system after they complete the courses.

Category of payments made to supplies in 2023

	Amount paid (BRL)
Construction and Engineering Services	1,305,314,761.48
Operational Services	687,085,403.57
Energy	516,555,262.22
Treatment Chemicals	213,584,870.93
Infrastructure Services	205,797,487.34
Commercial Services	116,003,891.57
IT Services	92,634,314.86
Administrative and Infrastructure Materials	87,884,160.01
Operational Materials	45,904,288.36
Other	58,649,282.52
Overall total	3,329,413,722.86



Procurement Internal Regulations Revision

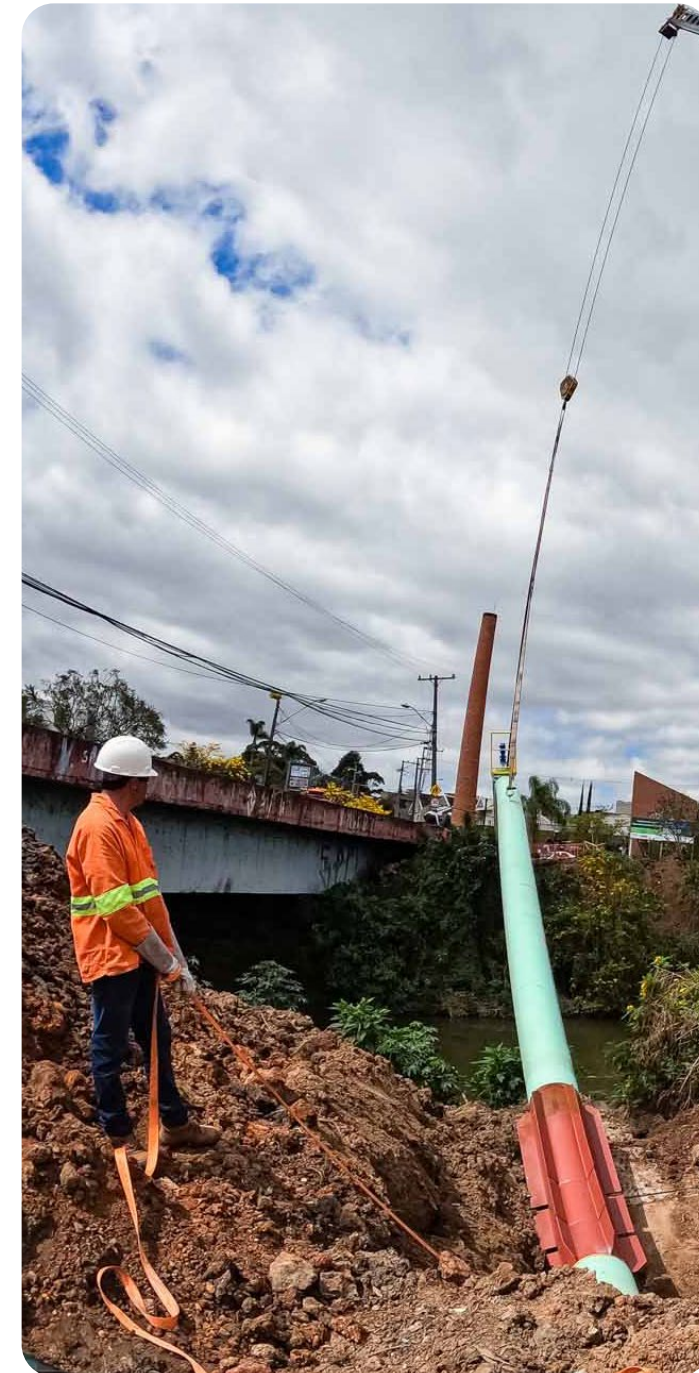
Since March 2023, Sanepar has adopted revised versions of the Bidding, Contract and Partnership Internal Regulations (RILC, in Portuguese) and the Contract Management and Oversight Manual; it has also added new features to the Contract Management System (GESCON, in Portuguese). The Company offered training to managers, with an emphasis on the best contract management practices, including social, labor and social security practices.

The revised RILC has incorporated the best practices for procurement procedures and the acquisition of construction works, materials and services, with an emphasis on the best possible selection of suppliers, in accordance with the applicable legislation. Therefore, the Company seeks to ensure that all those who intend to enter into contracts with Sanepar have an acceptable degree of risk and financial, fiscal and legal soundness.

Pursuant to Law 13,303/2016, Sanepar has legal personality under private law, and its contracts are private

in nature. This means that, in accordance with internal regulations relating to bidding processes and direct contracts, as well as business partnerships, constant negotiations are conducted to ensure that the service is provided timely and effectively. It is important to note that, as a company controlled by the state of Paraná and focused on providing an essential public utility service, Sanepar's acquisitions and projects should take into account business sustainability. This includes environmental improvements and analysis of externalities and social impacts resulting from its actions. Thus, Sanepar seeks to select the most qualified and solid suppliers, both financially and in terms of governance, sustainability and integrity, through prior analysis carried out by the procurement and compliance areas.

The new regulations require compliance with all the provisions of the Integrity Program for Third Parties (see page 49).



As a company controlled by the state of Paraná and focused on providing an essential public utility service, Sanepar's acquisitions and projects should take into account business sustainability.

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes



Third-party bill reader delivering the bill -
Photographer: André Thiago Chaves Aguiar

Third-party Integrity

Committed to integrity and best governance, risk and compliance practices, Sanepar requires companies that enter into contracts, consortia, agreements, concessions or public-private partnerships with it to comply with its Integrity Program and Integrity Program for Third Parties. The purpose is to mitigate risks directly or indirectly associated with the supply chain, including those related to integrity; procurement corruption, extortion and bribery; the environment, including environmental disasters and non-compliance with the environmental legislation; social issues, including child or forced labor; human rights violations; and failure to meet the required/contracted quality for products and services.

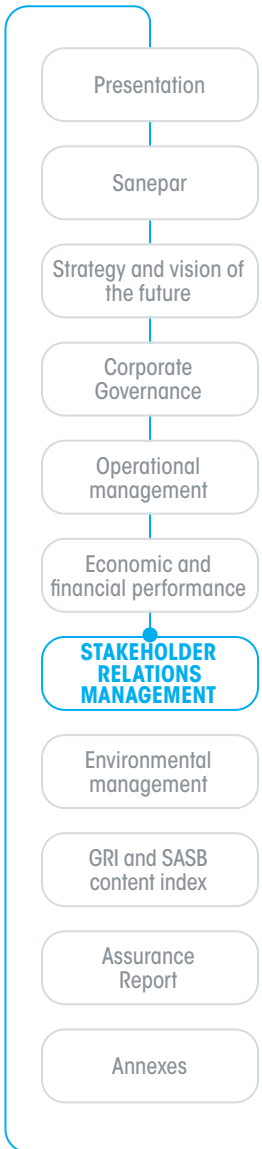
The Company also conducts due diligence and background checks of its new business partners, evaluating their practices, actions and reputation.

Sanepar requires the companies with which it establishes business relations to comply with the provisions of its Integrity Program and Integrity Program for Third Parties.

If suppliers fail to meet contractual clauses or the Company's Code of Conduct and Integrity for Third Parties, Sanepar starts administrative proceedings for contract termination and suspension, and application of penalties.

Third-party evaluation

The departments that manage the contracts are responsible for conducting supplier performance evaluations based on measurement, inspection and criteria defined in Sanepar's Normative System, bidding notices and contractual terms of reference. The evaluation of service providers of the Maintenance Management System (SGM, in Portuguese) and the Sewage Maintenance System (SME, in Portuguese) is carried out following specific internal regulations and includes daily checking of compliance parameters and generation of monthly indexes. The Company makes complaint channels available via 0800, Contact Us, website, the Ombudsman's office and call centers. Sanepar also performs management audits.



Relationship with communities

GRI 413-1, 413-2

In order to fulfill its strategic objective of promoting social responsibility and providing health and sustainability for society, Sanepar has implemented a Social and Environmental Education Management Department to work in four main areas:



Social and Environmental Intervention in Sanitation Projects

managing its impact on the community and promoting society participation in discussions relating to projects it carries out;



Protection and Conservation of Water Sources

social and environmental mobilization and intervention actions aimed at engaging the surrounding population in impact management and water resource conservation;



SDGs Internalization

fostering engagement of the staff and the population in order to achieve the goals;



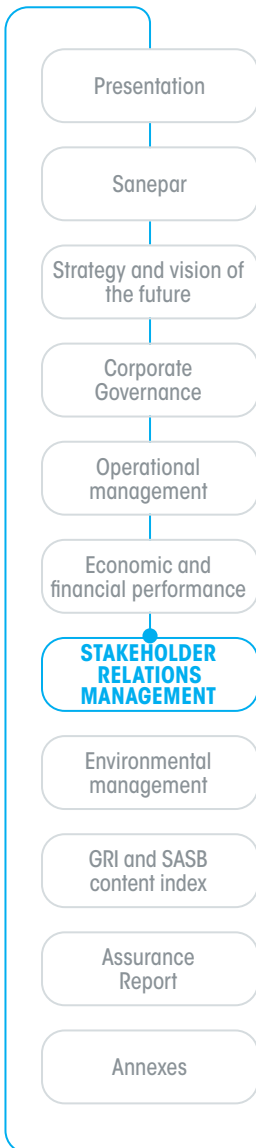
Museum Education

educational projects development, focused on individuals and their interaction with society, to preserve and disseminate the memory of sanitation.

Sanepar seeks to communicate its projects and actions to the external public through its website, media outlets such as radio, TV, newspapers and portals, as well as interacting with the relevant bodies, keeping the community aware of its impacts and responsibilities.

Social responsibility

In 2023, Sanepar hired a consulting firm to assess the social impact of its social responsibility programs and projects. Scheduled to end in March 2024, the qualitative and quantitative diagnosis of water and sewage macroprocesses has already been completed. The diagnosis was made through interviews with external stakeholders — Society, Customers and the Granting Authority — designed to assess the direct and indirect negative impacts of operational activities, especially on the communities surrounding the treatment plants (WTPs, STPs and SPSs) and sanitation projects. A qualitative and quantitative diagnosis of the Company's social responsibility process is still underway, comprising, in addition to interviews with society, customers and representatives of the granting authority, a survey with internal stakeholders — SANEPAR management departments — to assess the perception of coverage and efficacy of the social programs and projects developed by the Company. This stage will allow Sanepar to analyze the extent to which its actions meet the priority demands of society and how they relate to the Sustainable Development Goals (SDGs). The consulting firm should also map out the social relevance and effectiveness of the programs and projects and propose improvements to the social responsibility process, identifying strengths, weaknesses, threats and opportunities, as well as suggesting indicators that enable the performance assessment of this process in the Company.



Programs and projects

Ponto de Equilíbrio (Equilibrium Point) Project

Sanepar has resumed the *Ponto de Equilíbrio* project, an important component in dealing with community complaints about the odor generated by sewage treatment.

As part of the *Ponto de Equilíbrio* project, in 2023, the Company appointed a Multidisciplinary Working Group to create a flow and regulations to manage incidents of odors from the sewage treatment process and propose improvements. Based on the diagnosis made, in 2022, by the Sewage Process Management Department and Sewage Treatment Management Department, together with the Regional Management Departments, focused on the STPs identified as non-compliant by

the environmental diagnosis, the Company implemented mitigating measures and followed up on the status of complaints regarding odor from the surrounding communities. The Company also conducted a survey of the responsible management departments or areas and proposed a training plan to deal with the complaints registered via its toll-free number and other relationship channels. In addition, the Company reviewed the flow of complaints registered with the Commercial Management System, which groups together all official customer service interactions with Sanepar. Afterwards, standardized procedures were created for dealing with odor complaints, which include establishing mechanisms for mediating odor-related conflicts near STPs and SPSs.



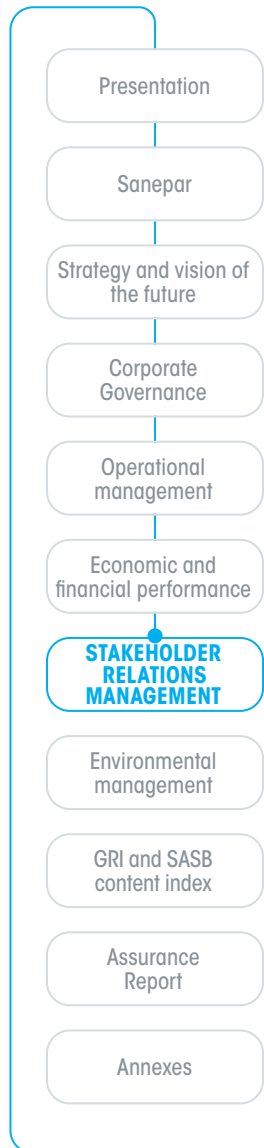
Summer Operation Recyclable Waste Delivery - Photographer: André Thiago Chaves Aguiar

Verão Maior Paraná 2022/2023 (2022/2023 Paraná Great Summer) Operation

During the summer, Sanepar reinforces service provision on the coast to ensure water supply to the local community and vacationers, in addition to promoting social and environmental actions.

Every day between December 17, 2022, and February 25, 2023, the Company cleaned 48 linear kilometers of waterfront in the municipalities of Guaratuba, Matinhos and Pontal do Paraná, as well as provided eight experimental services in Guaraqueçaba and Morretes. The beach clean-up action removed more than 561 tons of waste, of which 298.5 tons were recycled; it also distributed biodegradable bags to vacationers.

This initiative generated more than 150 temporary jobs for garbage collectors, equipment operators, supervisors, administrative staff, supervisors and managers. The Company also made 40 parasols available for loan to vacationers, installed 380 m² of walkways to facilitate access for people with reduced mobility and offered six amphibious chairs, which enabled wheelchair users to access the sea. Sanepar offered 385 services on the Guaratuba, Caiobá, Matinhos, Praia de Leste, Ipanema and Shangrilá beaches.



Estação Sanepar (Sanepar Season) Project

Given the success of the Verão Maior Paraná 2022/2023 Operation, with the participation of 38,400 people in January and February, the Company decided to expand the Estação Sanepar Project to the entire state. Started in September 2023, the contract was developed for two months, and services began to be provided in the areas covered by the regional management departments of Ponta Grossa, União da Vitória and Telêmaco Borba in November. Sanepar will be present throughout the Verão Maior Paraná 2023/2024 Operation and will continue providing services to the other municipalities when the 2024 school year begins.



Estação Sanepar Project - Photographer: André Thiago Chaves Aguiar

Estação Sanepar comprises games designed to address strategic topics for the Company, such as water source protection; sewage collection network correct use; rational use of water and conscious consumption; and SDGs 6, 12 and 13.

Estação Sanepar also uses other tools such as the *Bora Sanepar* app and the *Ciclo do Rio ao Rio* (River to River Cycle) 3D animation, launched in 2023.

The Project enabled the participation of 8,179 people in the closing months of 2023.

Presentation

Sanepar

Strategy and vision of the future

Corporate Governance

Operational management

Economic and financial performance

STAKEHOLDER RELATIONS MANAGEMENT

Environmental management

GRI and SASB content index

Assurance Report

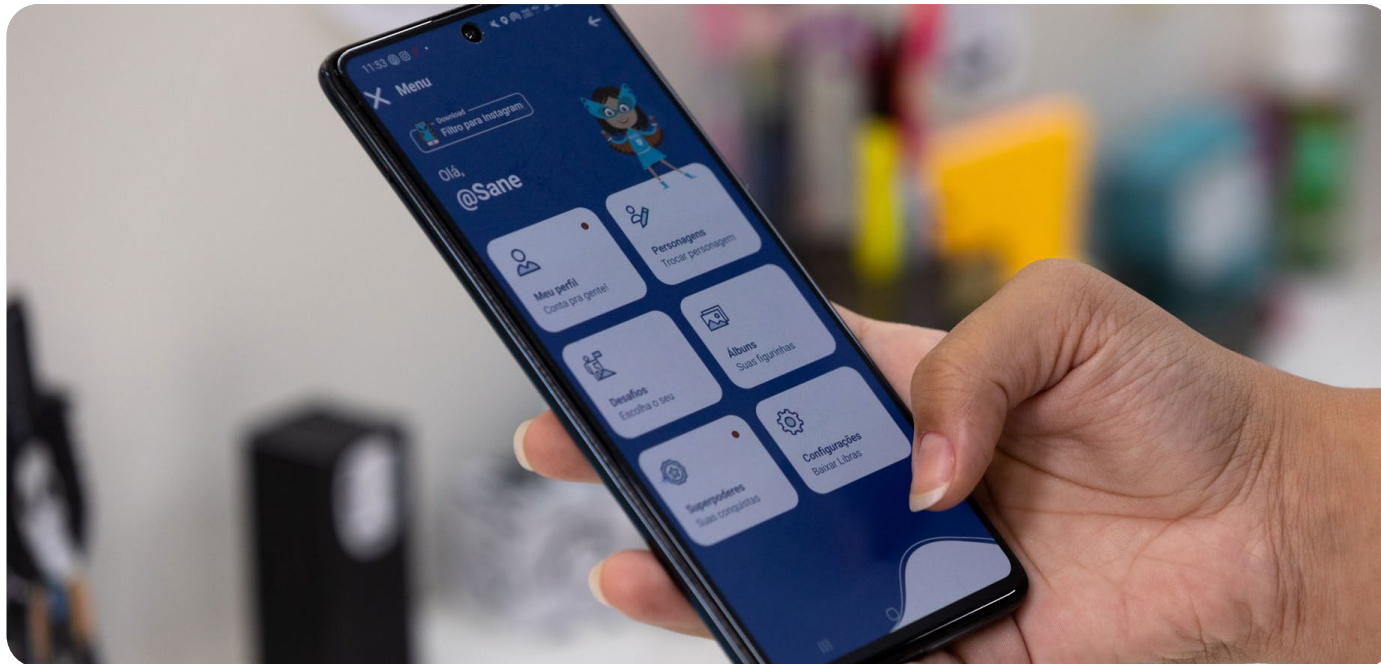
Annexes

Bora Sanepar App

Bora Sanepar is an environmental education app that addresses conscious consumption, the water footprint, basic information about river basins and multiple uses. The educational content was developed based on a diagnosis with teachers, in order to comply with the National Common Curriculum Base and the principles and guidelines of environmental education. The app has an accessible interface, with color contrast suitable for people with low vision and color blindness and adapted to be used with a screen reader, as well

as other features. There is an audio description of the images, and the content is translated into Brazilian Sign Language. Users can choose one of 12 characters, who, as well as representing the SDGs, also meet diversity and accessibility criteria and generate identification with children.

The app can be downloaded on Android devices (smartphones and tablets). It reached over 1,300 downloads in 2023, and it has a good rating on the Google Play Store.



Bora Sanepar App

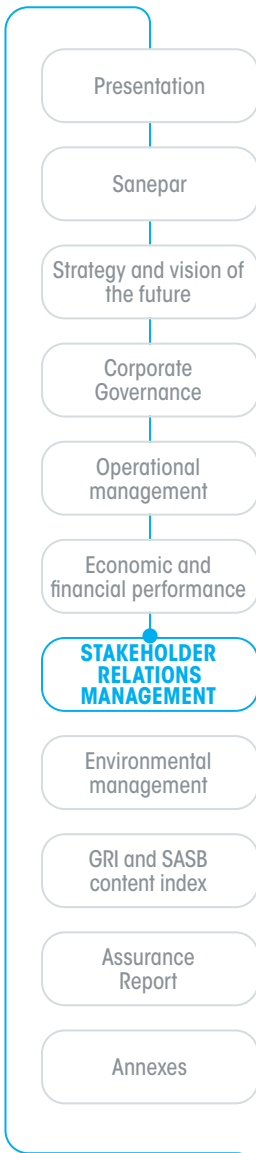
Ciclo do Rio ao Rio (River to River Cycle) 3D Animation

The 3D animation stars heroine Sane, who shows curious children how water collection, treatment and distribution works. She then draws attention to domestic activities that are the responsibility of every citizen, such as the conscious use of water and proper disposal of solid waste and sewage. Finally, Sane presents Sanepar's main sewage treatment process.

This important video serves as a teaching aid; it provides virtual content that is attractive to children; and it guarantees accessibility because the animation colors were chosen with this in mind and there is a version with audio description and in Brazilian sign language — favoring equity.

The material was designed for children in kindergarten and elementary school, considering the need for specific terms, allowing access to knowledge for all audiences. It should be noted that children under the age of 9 are not allowed in the WTPs and that only high school or college students can go on monitored technical visits to STPs.

In addition, the animation serves as support material for classes on social and environmental issues related to the quality and quantity of water and public health.



Education for the preservation of sanitation memory



Sanitation Museum - Photographer: André Thiago Chaves Aguiar

In 2023, the Social and Environmental Management Department, through the Coordination of Historical Heritage, recorded 56,000 visits to its spaces, mediated by the educational action, including Centro de Educação Ambiental Mananciais da Serra (CEAM - Sierra Water Source Environmental Education Center), the Carvalho Reservoir, the Iguazu River Memorial, the Santa Quitéria STP and the Miringuava WTP. These spaces also received employees and community members on special dates related to social and environmental education, preservation of the historical heritage and the memory of sanitation in Paraná.

One of the highlights is the permanent exhibit called Planeta Água (Water Planet) as the Sanitation Museum, located in the former WTP Tarumã, Paraná's first Water Treatment Plant. The space is interactive, integrating experiences and information dedicated to the knowledge and preservation of water, aiming to make the population aware of the importance of good management of water resources. Creative and sensorial museography, featuring different immersive media, such as mapped projection, augmented reality, holographs, videos and sounds, results in active visits.

After the restoration of the São Francisco Reservoir was completed in the previous year, in 2023, the production has begun on the exhibition project that will provide the community with a memorial telling the story of Paraná's first water supply system. The reservoir, inaugurated in 1908, is a state heritage site and is part of Curitiba's water supply system, which is still in operation.



Se Ligue na Rede (Connect to the Network) Program

Sanepar has been executing the Program since 2006. At first, the goal was to prevent the pollution of rivers through social and environmental actions in the hydrographic basins where the Company has sewage systems, expanding its activities to the loss recovery process. This is an innovative form of investment, based on sustaining economic and financial feasibility through a social and environmental approach. Sanepar's proprietary methodology includes sustainability pillars, SDGs and ESG, and it is considered a benchmark in working with local communities. The Program continues to be used as a benchmark by several sanitation companies in Brazil.

Together with the new sanitation projects, Sanepar, through the Social and Environmental Management Department, has developed strategies for fostering

social mobilization, organization and strengthening; enabling the community to monitor and manage the intervention; providing environmental and heritage education; and promoting the social economic development of the regions it serves.

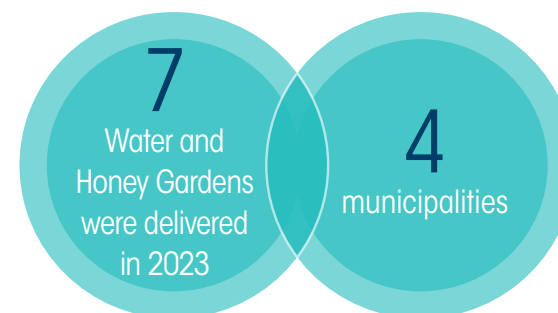
In 2023, the Company maintained 66 active contracts and provided social and environmental services, including approximately 80 meetings with surrounding communities and management groups, focusing on community social control, with the participation of 2,054 people. The Company also made 55,580 home visits to raise awareness, carry out inspections and provide guidance on the importance of a proper connection to the sewage system and the responsible use of water.

Jardim de Água e Mel (Water and Honey Garden)

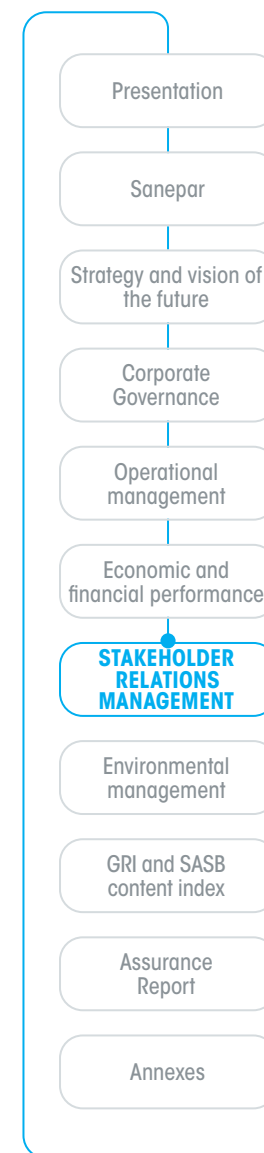
The initiative includes the dissemination of information and cultivation of Unconventional Food Plants (UFPs) and various seeds, being a benchmark for the development, expansion, and support of school, community, and urban gardens, strengthening composting practices in order to build values and attitudes focused on environmental conservation.

The goal is to progressively increase the native stingless bee population, which is endangered due to the advance of human occupation, so that they can once again occupy the spaces and carry out their work in the ecosystem, which is of great value to the environment.

The project was well accepted by partner entities. In 2023, seven Water and Honey Gardens were delivered to the communities of four municipalities where the Company operates.



The Se Ligue na Rede program held approximately 80 meetings with surrounding communities and management groups, attended by 2,054 people.



Ecological Soap Workshop

The Workshop teaches participants how to make soap, offering them opportunities to gain specific knowledge, skills, and new attitudes that can be used in their daily routines. The action can also improve income for socially vulnerable families in the communities where the company operates, either by saving on household inputs or by selling products.

This action was proposed as an activity aimed at minimizing the impact of oil waste discharged into the sewage system and the possibility of transforming waste that has a high impact on the environment.

During 2023, 16 workshops were held, with a total of 328 participants.



Sustainability: from School to River

This Workshop was designed to engage teachers and students, preferably from technical environmental, education, renewable resources and related field programs, to monitor the rivers that make up the hydrographic basis where the schools are located. The project also aims to train knowledge multipliers to disseminate the feeling of belonging and care for these rivers, thus applying it in their daily lives.

The Workshop consists of a series of practical and theoretical meetings in which numerous topics are discussed, including the historical human occupation of the hydrographic basins, sustainability themes, sanitary sewage and its consequences and solid waste (especially generation and consumption), as well as preservation of natural resources principles (focused on water resources). Pedagogical practices that lead to reflection and changes in habits are also taught.

In 2023, seven sustainability workshops were held in four municipalities.

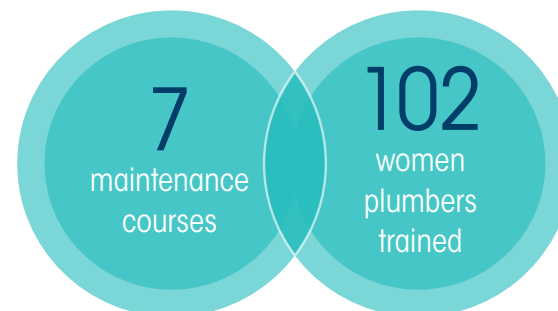


Plumbing maintenance course for women

The Company is working to achieve SDG 5 (Gender Equality) by offering plumbing maintenance courses for women. The action also aims to promote SDG 6, with the provision of water supply and sewage services and the support and strengthening of local community participation, to improve water and sanitation management.

The course provides training on how to carry out minor internal repairs, properly clean water tanks and connect the property to the sewage collection system. Women are thus empowered to perform services that were previously done mostly by men. They have become multipliers of good practices in the conservation of water resources, operational water and sewage systems, environmental quality and the health of the population.

In 2023, Sanepar trained 102 women plumbers in seven maintenance courses.



Miringuava Social and Environmental Project

The Miringuava Dam, the fifth dam to be implemented by Sanepar in the Curitiba Metropolitan Area, is located in the municipality of São José dos Pinhais, in the Miringuava Basin. It is well known that the preservation and conservation of the basin's environmental aspects has an impact on the quantity and quality of the water from the water source. However, the social aspects of the territory also need to be preserved in order to minimize negative impacts on residents, avoiding social and economic losses such as lower agricultural yields, economic stagnation and even impoverishment, destitution and hunger in the region. The negative impacts on the environmental and social aspects of the Miringuava Basin may reduce the treated water supply to the Greater Curitiba Integrated Supply System, since the basin has agricultural, livestock and tourism activities, as well as water production.

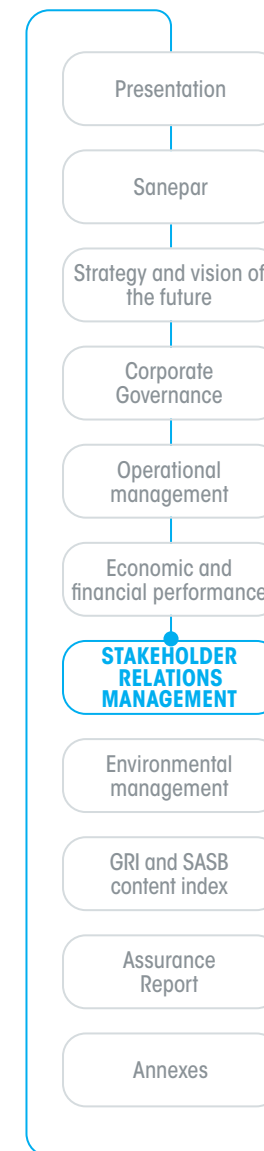


Planting seedlings - Miringuava Project - Photographer: André Thiago Chaves Aguiar

To guarantee water security in this basin and meet the licensing requirements for the construction of the reservoir dam, since 2011, Sanepar has developed the Miringuava Social and Environmental Project, designed to promote positive environmental, social and economic impacts for farmers and the rural population in the area surrounding the infrastructure built.

The Company has also implemented the Sustainable Regional Vocational (VRS, in Portuguese) Program, in

partnership with Invest Paraná, a Paraná state government body, to promote the value chains of the main products and services in the region, having process sustainability as a premise for joining the Program, which operates with around 60 families/properties, among other actions. The VRS will also inform the preparation of the Miringuava Basin Socio-territorial Development Plan, a document that is part of the requirements of the project's funding body. The initiative is expected to reach approximately 500 people, including residents, partners and other stakeholders.



Shareholders Relations - transparency in the capital market

Sanepar operates in the capital market in a transparent way, ensuring its shareholders, investors, analysts and other stakeholders complete and timely access to financial information as well as material acts and facts.

In 2023, the Company implemented improvements suggested in a perception study conducted with investors and market analysts in the previous year. Among the changes, it is important to highlight the restructuring of the Investor Relations website, aimed at a more objective and transparent communication, since it is the main relationship channel with this stakeholder group.

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

All these data and communication tools with the capital markets are available on the Company's Investor Relations website (Investor Relations).

In 2023, Sanepar implemented improvements as the restructuring of the Investor Relations website.



New Administrative Building - Curitiba - Photographer: André Thiago Chaves Aguiar

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- STAKEHOLDER RELATIONS MANAGEMENT**
- Environmental management
- GRI and SASB content index
- Assurance Report
- Annexes

Participation in initiatives and entities

GRI 2-28

Sanepar is a member of Ethos Institute's Integrity and Anti-Corruption Business Pact, and a signatory to the United Nations Global Compact. Together with the latter, the Company joined the *Movimento +Água* (+Water Movement) in 2022 and the *Movimento Ambição Net Zero* (Net Zero Ambition Movement), the *Movimento Salário Digno* (Fair Wage Movement) and the *Movimento Mente em Foco* (Mind in Focus movement) in 2023 – [learn more on page 25](#).

In October 2023, the Company received the Brazilian GHG Protocol Program's Gold Seal for its Greenhouse Gas Inventory (GHGI) for 2022. For the third consecutive year, Sanepar was selected for the Corporate Sustainability Index (ISE B3) and is part of the 2023/2024 portfolio. Also in 2023, the Company

obtained the A- (A minus) score in the CDP Disclosure Insight Action for Climate Change reporting.

Sanepar is also formally represented and actively participates in collegiate, deliberative or advisory forums on environment and on water resources at the municipal, state and federal levels, where topics are discussed and assessed and resolutions with legal power are published, within specific attributions, which may influence the planning and management of its processes.

The Company is also a member of the National Quality Foundation, the Brazilian Association of Sanitary Engineering, the Brazilian Association of Publicly-held Companies (FNQ, Abes and ABRASCA, respectively, in Portuguese) and a senior member of Instituto Trata Brasil.

Hydrographic Basin Committees

Based on Law 9,433/1997 (Brazil's National Policy on Water Resources), the Hydrographic Basin Committees are deliberative and advisory forums in which representatives of a river basin community discuss and resolve on the management of water resources, sharing responsibilities with the government. In general, Sanepar has at least one representative seat in each of the 11 state Basin Committees and in the Federal Committee for the Paranapanema River, and defends the interests of the sanitation sector. As each committee has usually 40 representatives from several sectors, the guideline is directed towards articulating and reaching common interests. The Company also actively participates in the technical chambers, monitoring and evaluating the development of the Basin Plans, the Frameworks, the Charging and the definition of granting criteria.



Participation in Councils and Forums

Sanepar participates in all the CBHs in the state of Paraná, the Federal Committee of the Paranapanema Basin (Paraná and São Paulo), the State Water Resources Council and some Technical Chambers linked to the National Water Resources Council. As the committee is composed of several representatives from various sectors, the guideline is aimed at articulating and making interests compatible, acting in defense of the sanitation sector interests and evaluating the development of Basin Plans, Frameworks, Charging and definition of Granting criteria.

Main forums and collegiate bodies that Sanepar participates are:

- 12 Hydrographic Basin Committees in the State of Paraná;
- Federal Basin Committee - Paranapanema River;
- Paraná State Water Resources Council;
- National Water Resources Council and its technical chambers, through the Brazilian Association of Sanitary Engineering;
- Municipal Environment Councils of the main municipalities where we operate;
- Paraná Forum on Climate Change;
- Water Sources Management Council of the Curitiba Metropolitan Area;
- Technical Support Chambers for the Environmental Protection Areas of Conservation Units;

- State Commission for the Prevention, Preparation and Rapid Response to Emergencies involving Hazardous Products.

In addition to its representation on councils and committees, Sanepar actively contributes to the preparation of the Integrated Urban Development Plan (PDUI, in Portuguese) for the Curitiba Metropolitan Area (RMC, in Portuguese), together with Paraná State Metropolitan Affairs Agency (Amep, in Portuguese). The PDUI is an instrument aimed at promoting cooperation between municipalities and the adoption of joint solutions to common challenges, with a view to the effective integrated development of the RMC. As regards the environment and water resources in the Curitiba Metropolitan Area, studies focus on the areas of water sources for public supply, the mechanisms for their protection and the integration of water, sewage and macro-drainage networks, seeking to make different policies compatible, such as sanitation, water resources, land use and occupation, and environmental policies and other environmental planning and development actions. The Company seeks to improve RMC's permanent planning process by establishing guidelines for territorial development and structuring projects necessary for metropolitan integration.

In line with the Company's strategic vision, in which the multidisciplinary nature of natural resource management, as well as the interdisciplinary solutions of the parties

involved, are essential to preserve and manage water resources, in 2023, Sanepar partnered with Instituto Água e Terra, to commission the development of management plans for the Environmental Protection Areas (APAs, in Portuguese) in the Curitiba Metropolitan Area. The APAs play an important role in supplying drinking water to more than 3 million people in Curitiba and the RMC, but they have been systematically under pressure from use and occupation by a wide range of economic, real estate, farming and cattle raising and mining activities.

The management plan, due to be delivered in two years, is an essential tool for guaranteeing effectiveness in the challenge of maintaining biodiversity. It serves as a fundamental reference for appropriate and effective management and planning decisions, supporting decision making. They enable more efficient management of water source territories, guaranteeing the necessary ecological stability to face contemporary social and environmental challenges. Sanepar joined forces with the national union of agricultural aviation companies to pass on information about the state's surface catchments, preventing the release of pesticides in these areas. To safeguard our raw material, water, we act locally, both in springs and in treated effluent disposal areas; make decisions based on hydrological studies focused on reducing water stress; and develop actions in the basins with other users, as well as actions in local communities.





Environmental management

Environmental impact management	124
Energy efficiency.....	130
Waste management	131
Adapting to climate change impacts	135
Greenhouse gas emissions	138
Preservation of biodiversity and land use	139

Environmental impact management

GRI 2-25

Preserving the environment is one of Sanepar’s strategic goals. In order to reach it, the Company must understand the positive and negative environmental aspects and impacts of its operations. For this purpose, Sanepar has developed an initiative based on the Environmental Management System methodology (ISO 14001).

This initiative included designing a corporate process to monitor and comply with environmental laws, to make sure environmental compliance is continuously incorporated into Sanepar’s operations. This process entails identifying the aspects of water and sewage treatment as well as solid waste of disposal processes that can harm the environment, including the environmental requirements applicable to them. Examples include effluent discharge, disposal of waste from water and sewage treatment or solid urban waste sent to landfills, greenhouse gas (GHG) and odor emissions from effluent treatment. To address the identified aspects and impacts, the Company determines corrective actions and, when applicable, investments are added to the Multi-year Investment Plan.

The Company uses the Corrective and Preventive Initiatives Report (RACP, in Portuguese), which is controlled by BI-SQS. This tool brought functionalities that include systematized access to the RACP database, viewing RACP statistics, and graphic interface in panel mode. Historical data are obtained of information available on the time elapsed since the creation of the RACP.



Preserving the environment is one of Sanepar’s strategic goals.

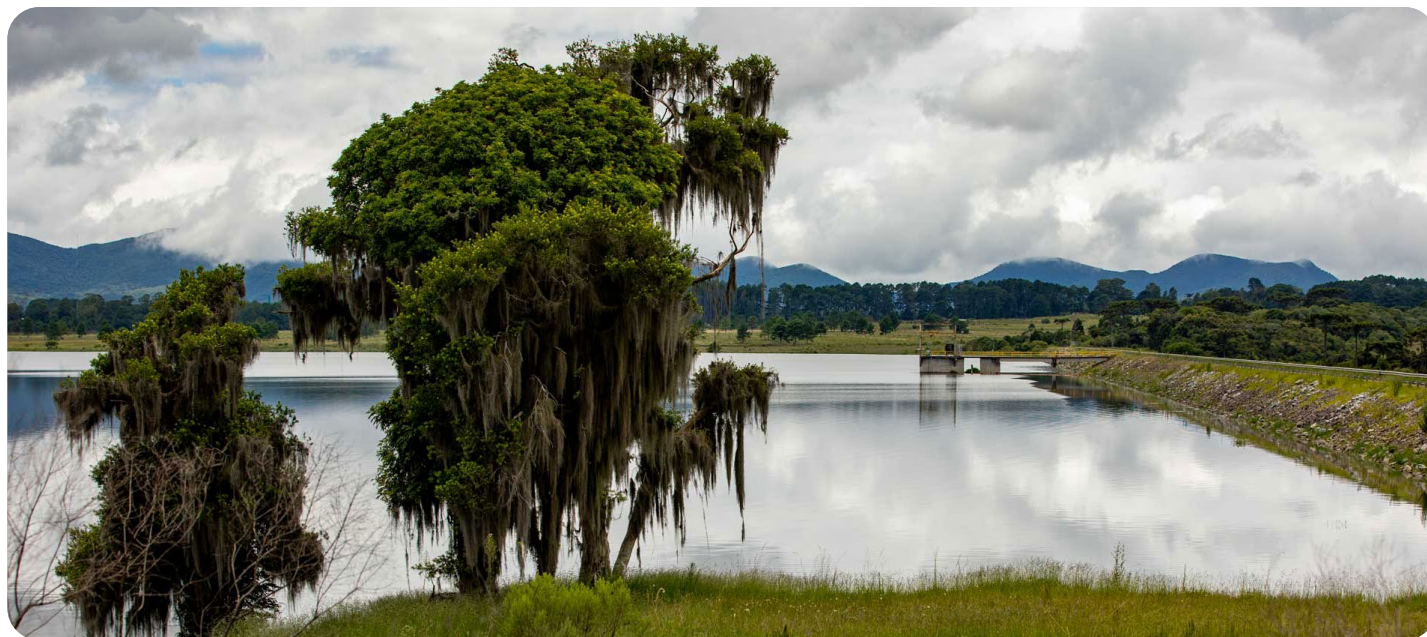
- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- ENVIRONMENTAL MANAGEMENT**
- GRI and SASB content index
- Assurance Report
- Annexes

As an example, a RACP analysis is presented according to progress in the number of RACPs completed, that is, by addressing the non-compliances:

- The number of RACPs completed increased from 1,239, in 2022, to 1647 in 2023. This means that more non-compliance treatment plans have been executed and completed;
- The number of RACPs being created decreased from 15, in 2022, to 4, which shows the continuous transit between the identification of a non-compliance (creation stage) and the treatment of non-compliances (preparation and verification stages);

The number of effective RACPs (those that successfully addressed the non-compliance) increased from 1,158, in 2022, to 1,533 in 2023. Therefore, the RACP tool has been used to apply corrective measures in Sanepar's processes.

Sanepar has been investing in infrastructure, innovation and management. In the renewable energy and smart cities field, for instance, the Company has developed projects focused on hydropower generation in sanitary infrastructure, photovoltaic solar power, sustainable urban mobility and Internet of Things (IoT). The most relevant initiatives are described below:



Iraí dam - Photographer: André Thiago Chaves Aguiar

Green and Blue Sustainable Bonds

In January 2022, Sanepar completed its 12th debenture issue, raising BRL 600 million through sustainable debentures, in accordance with the independent report prepared by a specialized consulting firm, SITAWI - Finanças do Bem, based on (i) its assessed social and environmental performance; and (ii) compliance with Sustainable Bond Guidelines (SBG), Green Bond Principles (GBP) and Social Bond Principles (SBP). After 24 months, the papers were reassessed to make sure they continue to comply with the Green Bond Principles, and the ERM NINT Verification Report concluded that the funds continue to be allocated in accordance with the Pre-Issue SPO. Thus, the benefits generated corroborate the environmental credentials necessary for the financial transaction to be considered green.

In April 2023, the Company completed its 13th debenture issue, raising BRL 400 million, through blue sustainable debentures





Pitangui River catchment in Ponta Grossa - Photographer: André Thiago Chaves Aguiar

In April 2023, the Company completed its 13th debenture issue, raising BRL 400 million, through blue sustainable debentures based on the ERM NINT technical opinion, which attested to compliance, in all the material aspects analyzed, with the Guidelines for Blue Finance issued by IFC, the Green Bond Principles (GBP), the Social Bond Principles (SBP) and the Sustainability Bond Guidelines (SBG), with positive contributions to the conservation of water resources and sustainable development.

In December 2023, Sanepar completed its 14th debenture issue, raising BRL 600 million through sustainable debentures, in accordance with the independent report prepared by ERM NINT. In compliance with the indenture, up to present, the Company states that funds raised through the debenture issue are being allocated in accordance with the initial assessment by ERM NINT.

Sanepar was the first Brazilian state-owned company to issue Sustainable and Blue Bonds, raising fund through debentures to finance water supply and sanitary sewage projects. As regards stakeholders, the Company works to create value through corporate governance, making its ESG practices transparent. In January 2023, Sanepar was the only company dedicated to water and sewage to be included in B3's Corporate Sustainability Index (ISE, in Portuguese), which considers ESG criteria. The funds are being used to complement the Company's investment plan, allocated to eligible projects (as defined in the Indenture), as part of the Company's normal course of business.

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- ENVIRONMENTAL MANAGEMENT**
- GRI and SASB content index
- Assurance Report
- Annexes



Iguaçu Water Reserve - Photographer: André Thiago Chaves Aguiar

Pit complex requalification project

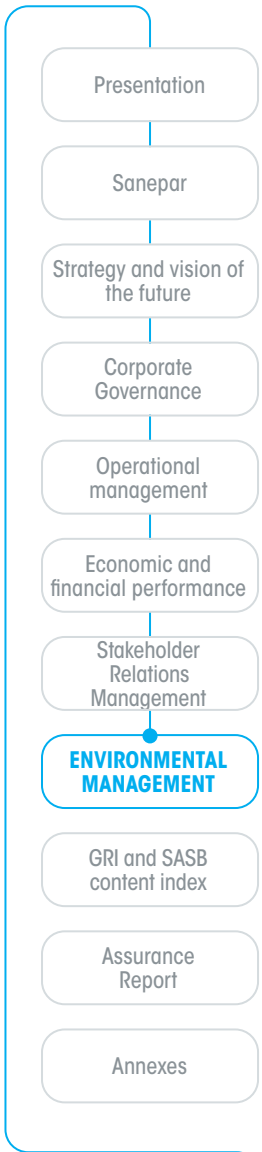
In its Environmental Compliance Guidelines, Sanepar obtained approval from the Brazilian Institute of the Environment and Renewable Natural Resources (IBAMA, in Portuguese) for the Requalification Project for the Rio Iguaçu Pit Complex and Surrounding Wet Areas, through the direct conversion of an Environmental Violation Notice (AIA, in Portuguese), in which Sanepar undertakes to carry out the proposed actions within 120 months.

The Project aims to promote the recovery of natural pit complexes and those originating from mineral extraction in the Curitiba metropolitan area through nature-based solutions to intensify its wetland characteristics (a type of natural ecosystem that remains partially or completely flooded throughout the year and purifies water by absorbing the root zone of plants), contributing to the environmental improvement of the Iguaçu River; the conservation of the remaining forest massifs; the resolution of socio-environmental issues with the surrounding communities, reducing irregular occupations; the recovery of vegetation in the surrounding wetlands and forests, enabling the formation of water and biodiversity corridors and contributing to the mitigation of soil, surface and groundwater contamination, playing a

major role in the stabilization of greenhouse gases; and the limitation of climate change impacts. The federal government recognizes these wetlands as the most effective carbon sinks on the planet.

The Project is integrated into the Future Water Reserve Program, of the Paraná State Government, in a 150-km stretch in an area that covers 20,000 hectares and 12 municipalities, from the upstream region of the Alto Iguaçu Basin to the Devonian escarpment in the municipality of Porto Amazonas (PR). In this first phase, 1,000 hectares will be transformed into natural water supply reservoirs, which can alleviate water shortages during periods of water scarcity, such as those faced in 2020 in Paraná. In addition, 3,000 hectares identified in a priority matrix presented to IBAMA will enhance the benefits generated by this intervention, mitigating critical hydrological impacts and increasing the resilience of these ecosystems.

The 18th Extraordinary Board of Directors' Meeting, held on November 17, 2022, approved the signing of the first two Terms of Commitment to Direct Conversion proposed by IBAMA. Financing totals BRL 87.63 million, to be disbursed over ten years.



Miringuava Dam

The Dam under construction on the Miringuava River Basin is part of the Water Distribution Master Plan of the Curitiba Metropolitan Area (RMC, in Portuguese), in the municipality of São José dos Pinhais. Like all activities with relevant social and environmental impact, water supply cannot be performed without preserving the environment in the region where it is inserted.

For developing the reservoir, it will be necessary to suppress the vegetation in the flooding area, so that the land surface will be free of vegetal residues. The removal and proper disposal of the existing

biomass in the Miringuava basin aims to ensure that water quality during and after the reservoir is filled is within the parameters of the Brazilian National Environmental Board's (Conama, in Portuguese) Resolution 357/2005, providing good conditions for the survival and development of aquatic biota. Vegetation suppression should also provide for the rational use of forest products, avoiding waste.

From the environmental stance, the removal of trees prior to filling the reservoir also, contributes to reducing wildlife mortality by drowning, as this prior deforestation avoids the formation of isolated

vegetation remnants, directing animals to escape to preserved natural areas not affected by the filling of the reservoir.

Building a dam for public supply will inevitably cause environmental impacts that will be monitored, controlled and mitigated. In this case, the rescue of wildlife and flora is a demand arising from the vegetation suppression that will occur in the area directly affected (dam, reservoir, access to construction sites and others), provided for in the current legislation, in the Basic Environmental Project (PBA in Portuguese) and in the environmental conditions of the project's



- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- ENVIRONMENTAL MANAGEMENT**
- GRI and SASB content index
- Assurance Report
- Annexes



licensing process. The control and monitoring of vegetation suppression should be carried out by a specialized technical team with proven experience in rescuing wildlife and flora (by suppression), in order to mitigate environmental damage. Therefore, vegetation suppression services, duly accompanied by the rescue and salvage of wildlife and flora, consist of environmental services necessary for the environmentally proper formation of the reservoir.

Additionally, the scope of the services hired for the environmental preparation of the reservoir also includes the recovery of its surrounding areas. According to legal requirements and licensing conditions, Sanepar must maintain an area equivalent to 100 linear meters along the entire reservoir, starting from the maximum flood level, as Permanent Preservation Areas (APP, in Portuguese). The region where the dam is located is used for several activities, therefore

a large part of these areas are devoid of vegetation and needs to be recovered in order to protect the reservoir banks from erosive processes, also contributing to the quality of the water that will reach the reservoir. The recovery of these areas includes the planting of native tree seedlings, aiming to recompose the forest vegetation in the region.

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- ENVIRONMENTAL MANAGEMENT**
- GRI and SASB content index
- Assurance Report
- Annexes

Energy efficiency

SASB IF-WU-130a.1, IF-WM-110b.1

In 2023, Sanepar's energy consumption totaled x GJ. The Company's largest consumption comes from non-renewable fuels, especially automotive gasoline (X GJ). Sanepar also recorded x GJ from micro/mini electric power distributed generation units.

Micro/mini power generation unit (GJ)

	2021	2022	2023
Pump Working as a Turbine (BFT) Curitiba Airport	313.2	158.4	53.0
Passaúna Floating Photovoltaic Unit	630.0	630.0	546.0
NEA Headquarters Roof (Photovoltaic)	327.6	331.9	293.0
Photovoltaic Parking Lot CETS/Tarumã	17.6	16.9	16
Ouro Verde STP	21.6	12.6	32
Bioenergy plant – Belém STP	17,740.8	24,645.6	29,275
Total	19,050.8	25,795.4	30,215.0

Note: Data on energy consumption amounts for 2023 were collected from the Invoice Management System (SGF, in Portuguese) and BIENE (Energy Business Intelligence). For energy purposes, the year comprises the period between February 2023 to January 2024, according to invoice information provided by the utility company.

Energy intensity ratio for the organization | GRI 302-3

	2021	2022	2023
Electricity consumption in the water process divided by the produced volume (kWh/m ³)	0.0031	0.0031	0.0030
Electricity consumption in the sewage process divided by the of sewage collected volume (kWh/m ³)	0.00078	0.00078	0.00090
Electricity consumption	2,641,546	2,791,845	2,838,342
Distributed generation	19,051	25,795	30,215
Total energy consumption	2,660,597	2,817,640	2,868,557

Note: intensity was calculated using kWh information provided by the utility companies and flow measurements in m³ made by Sanepar equipment.

Energy consumption within the organization (GJ) | GRI 302-1

	2021	2022	2023
Non-renewable fuels			
Gasoline (automobile)	49,662	74,559	77,648
Diesel	36,431	5,649	52,877
S10 Diesel	4,161	44,862	0
S500 Diesel	0	104	0
Renewable sources			
Ethanol	18,597	13,438	8,288
Consumption of			
Consumption of acquired electricity	2,641,546	2,791,845	2,838,342
Sale of			
Distributed generation	19,051	25,795	30,215
Total	2,660,597	2,817,640	2,868,557

Note: data for December/2023 was calculated according to fuel consumption reports generated by contractor's system, manager of the Company's fuel voucher. We inform that, for special non-renewable fuels (S10 and S500 Diesel), we do not have records for 2021. Sanepar does not use nor sell heating, cooling or steam energy.



Waste management

GRI 3-3 - Material topic: Adapting to climate change impacts | GRI 306-1, 306-2, 306-5

Both raw water abstracted from water sources and sewage go through up to two initial processes, screening and desander, and waste generated from these processes are sent to class II (non-hazardous) landfills.

Chemicals are used in water treatment process to check for potability

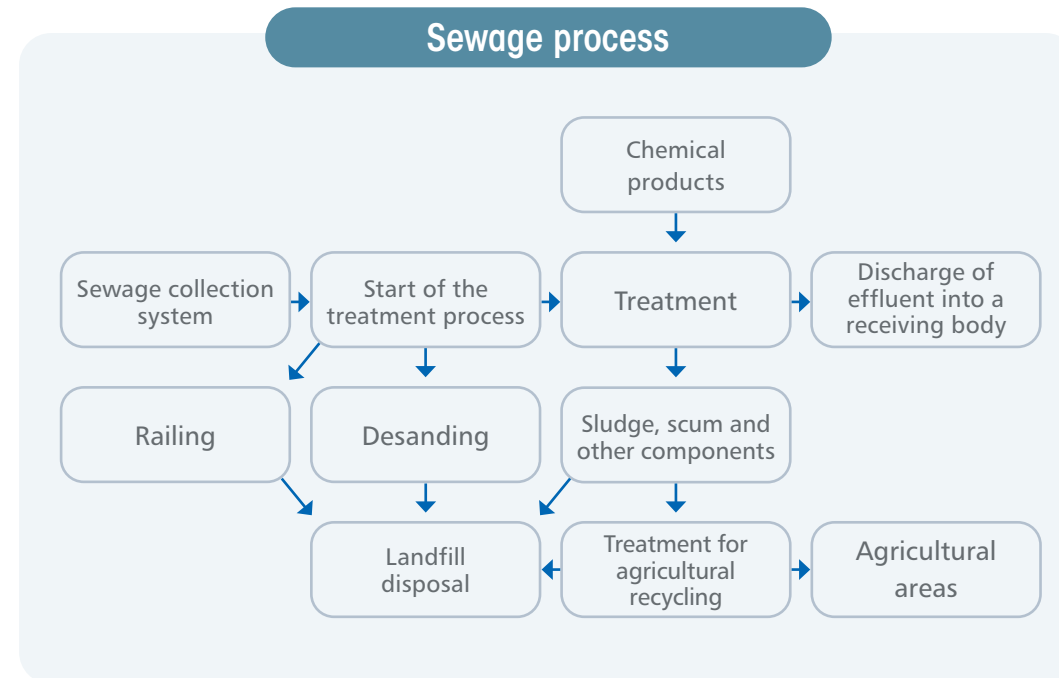
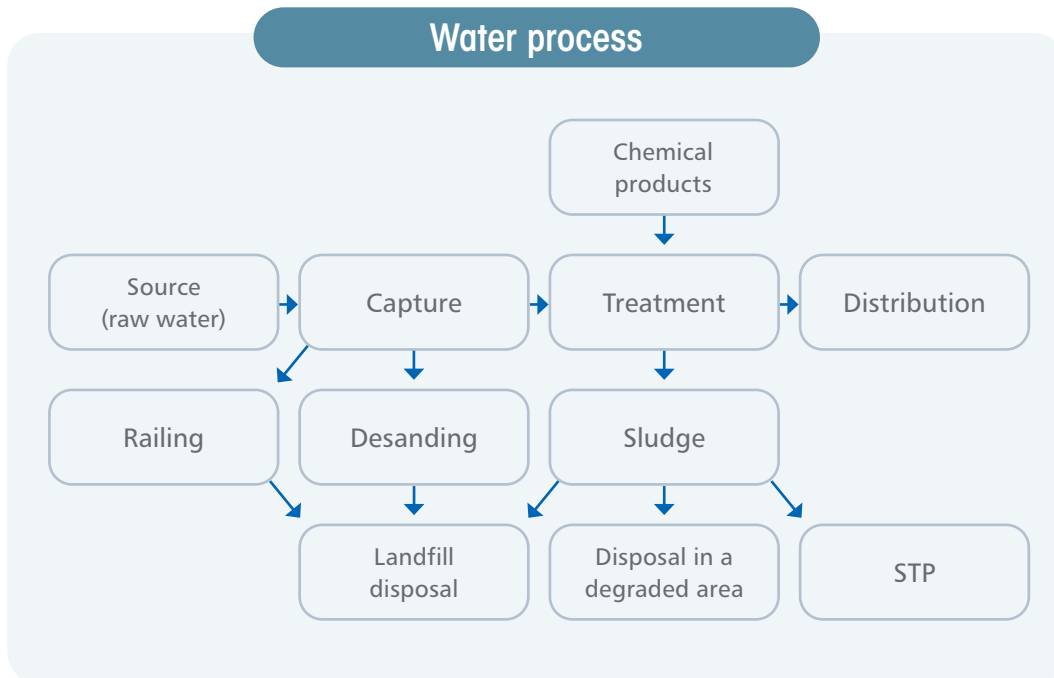
before entering the distribution system, and the resulting sludge can be sent to a class II landfill, used in recovery of depleted areas, or sent to sewage treatment plants.

Sewage treatment is performed in several ways, all of which result in the generation of sludge, scum, and other

components. Sludge can be sent to sludge management units, which process the material in order to promote agricultural recycling. The other components are sent to class II landfills.

The main waste generated by Sanepar's operations is sludge, a byproduct of the water and sewage treatment

plants. Sludge is, in most part, sent to sanitary landfills and agriculture. Sanepar has a specific department dedicated to preventing and keeping any deviations in disposal under control in order to avoid environmental impacts, in compliance with the National Solid Waste Policy (Law 12,305/2010).



- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- ENVIRONMENTAL MANAGEMENT**
- GRI and SASB content index
- Assurance Report
- Annexes

The Company also promotes new technologies for recycling, such as those described in the projects presented on page 113. Geared towards this purpose, in 2023, the Operations Office issued guidelines to increase the percentage of sludge sent to projects with lower environmental impact, in line with circular economy precepts. The directives for the final disposal of solid waste determine that the sewage and water sludge will be sent for reuse, recycling and recovery, including energy recovery. It should only be disposed to landfills when it is not technically possible to use the previously mentioned alternatives.

Hence, Sanepar already has successful projects, such as the thermal drying system at the Atuba Sul STP and the Usina de Bioenergia Belém STP, which has reached its maximum operating capacity – around 840 cubic meters of sludge per day, with total solid content of up to 2.5%, pumped from the Belém STP. More information on these initiatives can be found on pages 35 e 37.

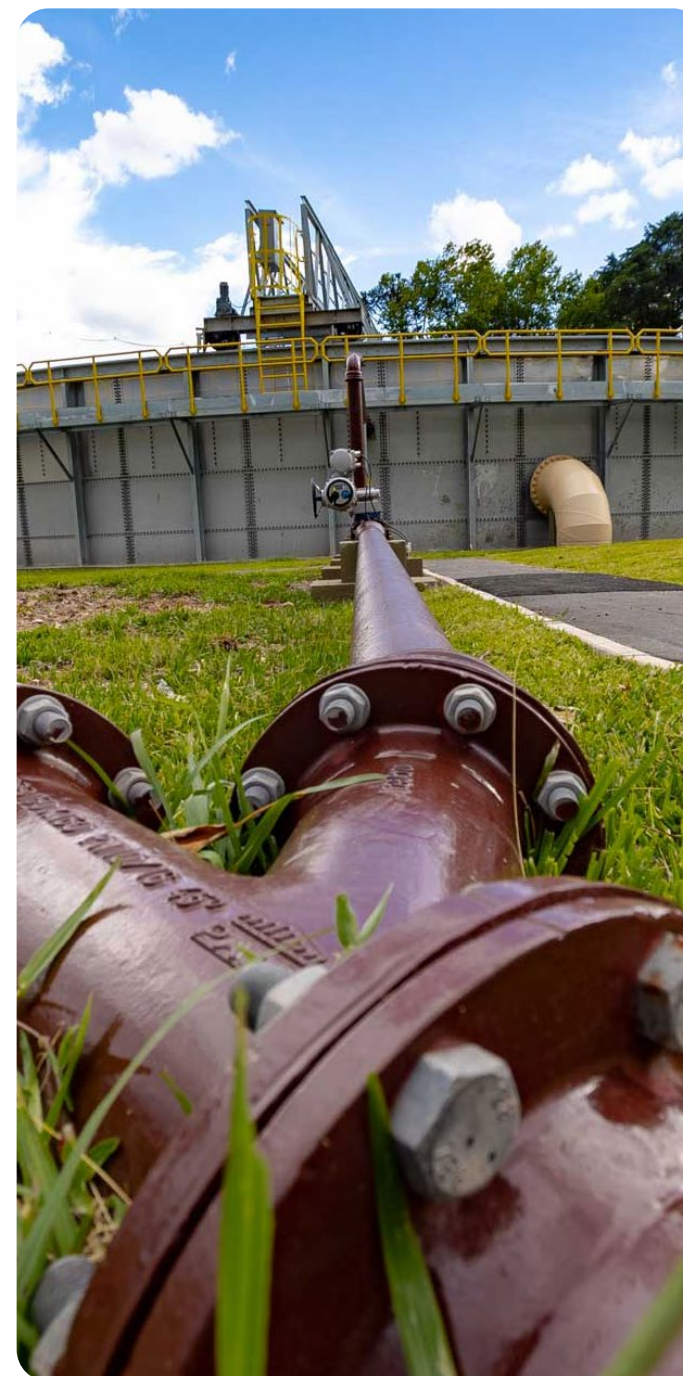
Besides encouraging research and innovation, the Company creates direct and indirect jobs as a result of sludge transportation and disposal contracts. Sanepar only has contracts with legally constituted companies, with regular environmental licensing. The waste sent to third parties is tracked through the National Waste Transportation Manifest

(National MTR), implemented pursuant to Ministry of Environment's Ordinance 280/2020. Legal and environmental compliance is set forth in the agreements, established according to the nature of the waste, and the contract manager is responsible for its monitoring.

The Company is implementing a sustainable disposal index, calculated in comparison with the total volume of disposed sludge, to monitor the environmental performance of sludge disposal initiatives. Once implemented, this index refers to what is established in corporate goals. The effectiveness of the actions and the goals were monitored in 2023 through key indicators, in monthly meetings. In order to enable control, Sanepar is developing a broad inventory of waste generation and disposal.

The GACF (central laboratory) acquires laboratory waste in order to perform its activities, which must be disposed of after use. Some of this material is classified as class I waste (hazardous) and is sent to specialized companies, which are responsible for the environmentally correct disposal, with the appropriate licenses.

Construction and maintenance waste is managed by contractors, in compliance with current legislation and overseen by the Company.



- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- ENVIRONMENTAL MANAGEMENT**
- GRI and SASB content index
- Assurance Report
- Annexes

Waste directed to disposal broken down by composition of the waste and disposal operation (in tons) | GRI 306-5

	2021	2022	2023
Hazardous waste (Class I)	8.30	118.46	26.98
Landfill containment	8.30	113.05	23.27
Co-processing	-	0.65	0.705
Autoclaving	-	4.58	2.90
Incineration	-	0.18	0.096
Non-hazardous waste (Class II)	415,879.00	449,636.30	429,905.52
Landfill containment	92,010.00	117,599.30	112,212.52
Directed to agricultural recycling	16,943.00	22,999.00	24,207.00
Biodigestion with biogas energy use	306,926.00	309,038.00	293,486.00
Total	415,887.30	449,754.76	429,932.50

Note: as of 2022, data are collected from the National System on Solid Waste Management (SINIR, in Portuguese) for all Company's departments and all waste types. All disposals are performed outside the organization.

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

Customer category	2021	2022	2023
Municipal ¹	34,627.36	34,605.76	35,489.29
Residential ²	25,190.45	25,648.40	26,742.69
Non-domestic urban solid waste ³	2,575.81	2,060.32	2,955.05
Sanitation Waste ⁴	2,535.78	1,764.05	2,330.07
Total⁵	64,929.40	64,078.53	67,517.10

Notes:

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



Scrap and unserviceable items

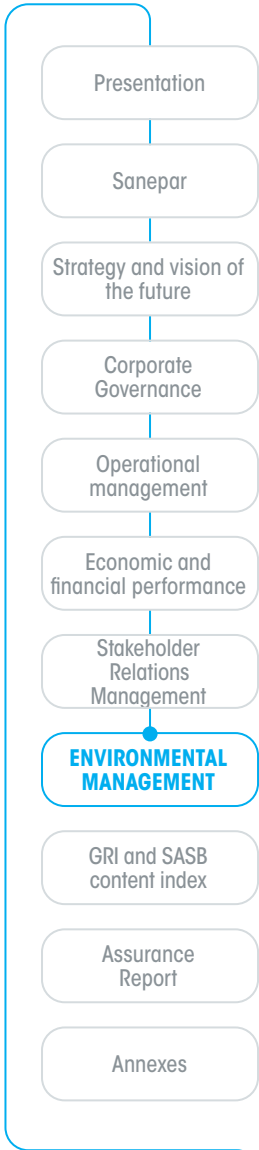
SASB IF-WM-420a.4

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

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

Unserviceable items collected in 2023

Scrap type	Measurement unit	Amount collected
Water meters	Kg	100,000
Plastic	Kg	250,920
Iron	Kg	174,040
Mixed Scrap (cupboards, chairs, parts of air conditioning units, control panel casings, metal shelving, etc.)	Kg	83,400
Tin	Kg	1,200
Coper scraps (control panel busbars, etc.)	Unit	650
IT	Kg	4,154
Electromechanical materials	Kg	35,300
Batteries and UPS	Kg	850
Wires and cables (electromechanical and communication)	Kg	12,280



Adapting to climate change impacts

GRI 3-3 - Material topic: Adapting to climate change impacts | GRI 201-2

The main consequences of climate change for Sanepar arise from higher temperatures and more frequent severe events, such as heavy rainfall and droughts. Resilience is being developed through planning, project design and plant operations, aimed mainly at mitigating hydrological risk — provided for in the Preliminary Technical Studies and Master Plans as a function of Recurrence Times.

The main actions to mitigate the impacts of climate change consist of extending the useful life and reducing the disposal of organic materials in landfills and mitigating operational and occupational safety risks and, consequently, greenhouse gas

(GHG) emissions. In addition to recycling nutrients, this beneficial use of water and sewage sludge also increases carbon fixation rates. In its Sustainability Policy, Sanepar reiterates its commitment to promoting actions to mitigate greenhouse gases and developing strategies to adapt and build resilience to climate change. To this end, based on the analysis of climate risks and using the Task Force on Climate-Related Financial Disclosures (TCFD) methodology, the Company prepared a Strategic Plan for Mitigation and Adaptation to Climate Change. The document features actions to address the corporate risk of “not preparing the Company to adapt its plans, design, projects and operations to climate

change,” identified in Sanepar’s corporate risk revision process – [see page 35](#).

The progress of the plan is monitored monthly by the Environment and Social Action Executive Office, quarterly by the Risk Management Committee (CGR, in Portuguese) and six-monthly by the Executive Board and the Board of Directors. The indicator adopted for monitoring is the number of actions carried out versus the number of actions planned. This indicator complements the efficiency indicators for energy consumption and water and sewage treatment processes, as well as carbon intensity indicators.



Passauna WTP by drone - Photographer: André Thiago Chaves Aguiar





Sanepar already prepares an annual Greenhouse Gas Inventory (GHGI), through which it quantifies its GHG emissions and identifies the processes that generate the most GHG emissions, with a view to reducing or offsetting them. Effluent treatment is the activity with the highest emissions, accounting for over 90% of direct emissions.

As part of its efforts to reduce emissions, Sanepar maintains burners in the anaerobic reactors and sludge digesters, contributing to reducing the biogas generated in the plants by 26.12%, or around 257,000 metric tons of CO₂ equivalent. In order to optimize compliance with legislation on water bodies and related targets, the Company often changes the design of effluent treatment, reducing the treated wastewater loads discharged and, in some situations, contributing to reducing GHG emissions.

Sanepar has also made strides in distributed generation of clean energy, both through the use of photovoltaic solar panels and through the use of biogas

As part of its efforts to reduce emissions, Sanepar maintains burners in the anaerobic reactors and sludge digesters, contributing to reducing the biogas generated in the plants by 26.12%, or around 257,000 metric tons of CO₂ equivalent.

from the anaerobic reactors and surplus hydropower available in the main that takes water to the reservoir. In accordance with Sanepar's Strategic Plan for Mitigation and Adaptation to Climate Change, a Working Group (WG) was set up with specialists from various departments. The Mitigation WG started its activities by estimating the GHG emissions set out in the Company's plan. The WG concluded that the sector has a major challenge in meeting the goals of the New Framework, being prepared for and resilient to severe weather events and also reducing GHG emissions in sewage treatment processes. There is a need to expand studies and discussions on emissions that could be mitigated and on an economic level of residual emissions from the sanitation sector. The Company believes that cooperation with industry players and benchmark institutions can help boost these studies.

The waste sector accounts for 5.2% of Brazil's net emissions, and less than half of these emissions come from the treatment of domestic effluents. However,

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- ENVIRONMENTAL MANAGEMENT**
- GRI and SASB content index
- Assurance Report
- Annexes



Viewpoint of the Environmental Education Center at Piraquara Dam 1 -
Photographer: André Thiago Chaves Aguiar

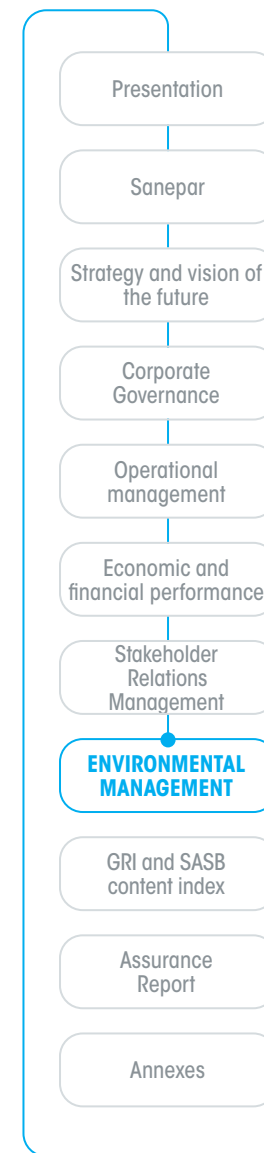
emissions in this category are expected to increase significantly considering the universalization targets set by the New Sanitation Framework.

The issue is extremely challenging for the sector, which is debating regulation, respecting tariff affordability and justifying the fact that the target has not yet been set. The activities set forth in the Mitigation Plan for the next 24 months are: monitoring the regulation of the carbon market and assessing the impact of the regulated market on Sanepar's business; expanding the measurement of Scope 3 categories; and proceeding with the WG's work, with a view to establishing the Company's decarbonization journey.

At the same time, Sanepar is working to raise awareness about the SDGs among its employees, so that they can develop and implement effective and integrated actions to achieve the targets set by the Global Compact. To this end, the Company holds monthly online events, catering to both employees and external stakeholders, to disseminate and discuss the Company's initiatives on climate change and the related SDGs.

The activities set forth in the Mitigation Plan for the next 24 months are: monitoring the regulation of the carbon market and assessing the impact of the regulated market on Sanepar's business; expanding the measurement of Scope 3 categories; and proceeding with the WG's work, with a view to establishing the Company's decarbonization journey.

The Company also maintains the *Sustentabilidade Da Escola ao Rio* (Sustainability from the School to the River) Project, designed to strengthen the work of schools in Paraná, addressing topics related to basic sanitation and the conservation of water resources from the perspective of climate change. The strategy consists of working together with educational institutions that are impacted or in areas under the influence of the Company's operational processes, such as communities surrounding its operational units, construction areas or watershed springs.



Greenhouse gas emissions

GRI 305-1, 305-2, 305-4 | SASB IF-WM-110a.1, IF-WM-110a.3

The activities undertaken by Sanepar and included in the Greenhouse Gas Inventory (GHGI) are sanitary sewer; water supply; final disposal of solid urban waste; and support activities, classified as administrative. Equipment and infrastructure that consume fuel, such as vehicles, air conditioning, refrigerators, drinking fountains and fire extinguishers, are sources of direct emissions classified as Scope 1.

In addition to direct emissions, Sanepar includes indirect emissions in its GHGI. Because of its importance and environmental impact, energy is an indirect emission calculated separately from the others, making up Scope 2. The other indirect emissions are classified as Scope 3, including emissions from waste generated in operations, which comprise sewage treatment waste sent to landfills and sludge sent to agriculture, emissions from business travel and emissions related to the transportation and distribution of the operational fleet of landfills, as this is considered a material outsourced operation. In 2023, in order to expand Scope 3, the Company started to analyze, based on the life cycle of the treatment process, which activities and/or suppliers are most relevant in terms of GHG emissions. Based on the results of this assessment,

Sanepar began the process of refining the calculation of transportation and distribution emissions, as well as integrating the calculation of emissions related to employee commuting and activities related to the life cycle of energy fuels.

In 2023, Sanepar adopted a methodology for calculating emissions for sewage treatment plants that is widely used by industry peers. The methodology was presented in the 32nd Congress of the Brazilian Association of Sanitary and Environmental Engineering (ABES, in Portuguese) and included in

the paper "Revision of the methodology for estimating GHG from sewage treatment from the perspective of sanitation companies"; thus, methane emissions from sewage treatment plants from previous years were recalculated for the purposes of analysis and comparison with subsequent years.

The amounts below correspond to the recalculated amounts from 2021 and 2022, based not only on the methodology applied to 2021 but also on the updated Global Warming Potential (GWP) values from the IPCC's Fifth Assessment Report (AR5).

Metric tons of CO₂e per year | GRI 305-1

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

Note: The data on biogenic CO₂ emissions for 2021 is being restated after recalculation. | GRI 2-4

Metric tons of CO₂e per year | GRI 305-2

Type of emission	2021	2022
Scope 2 (indirect emissions)	92,666.00	32,385.41

GHG emissions intensity ratio for Sanepar | GRI 305-4

	2021	2022
kgCO ₂ e of direct emissions / m ³ of treated sewage	2.411	2.284
kgCO ₂ e of direct emissions + kgCO ₂ e of indirect emissions / m ³ of treated sewage + m ³ of produced water	0.939	0.840
kgCO ₂ e of direct emissions + kgCO ₂ e of indirect emissions / number of sewage economies	334	299
IC02 = tCO ₂ e Scope 1 + Scope 2 + Scope 3 / Net Revenue (BRL)	0.206	0.183



Preservation of biodiversity and land use

GRI 3-3 - Material topic: Adapting to climate change impacts | GRI 304-2

Sewage sludge management represents a significant environmental challenge, especially considering the increase in volume resulting from effective effluent treatment. Sanepar adopts a number of measures in the treatment of sewage by collective systems, as reported on page 67. These measures are designed to prevent diffuse pollution, protect biodiversity and avoid soil contamination. Sewage is treated according to environmental standards so that it can be safely released into the environment.

Sanepar has adopted the strategy of implementing green curtains in its STPs, which consists of planting trees and shrubs in an orderly fashion, with the aim of mitigating the effects of odor-causing gases such as H₂S and NH₃. In addition, as trees develop, they also fixate CO₂.

The implementation of green curtains involves the targeted planting of two or more tree and shrub species, adapted to the region and the local soil, distributed in parallel lines. These vegetation barriers have the following objectives: to promote the verticalization of winds; to minimize the dispersion of odors generated by sewage treatment processes; to promote the visual and physical isolation of the STPs; to provide food for the local fauna; to enrich the biome with native species; and to improve the air quality at the site.

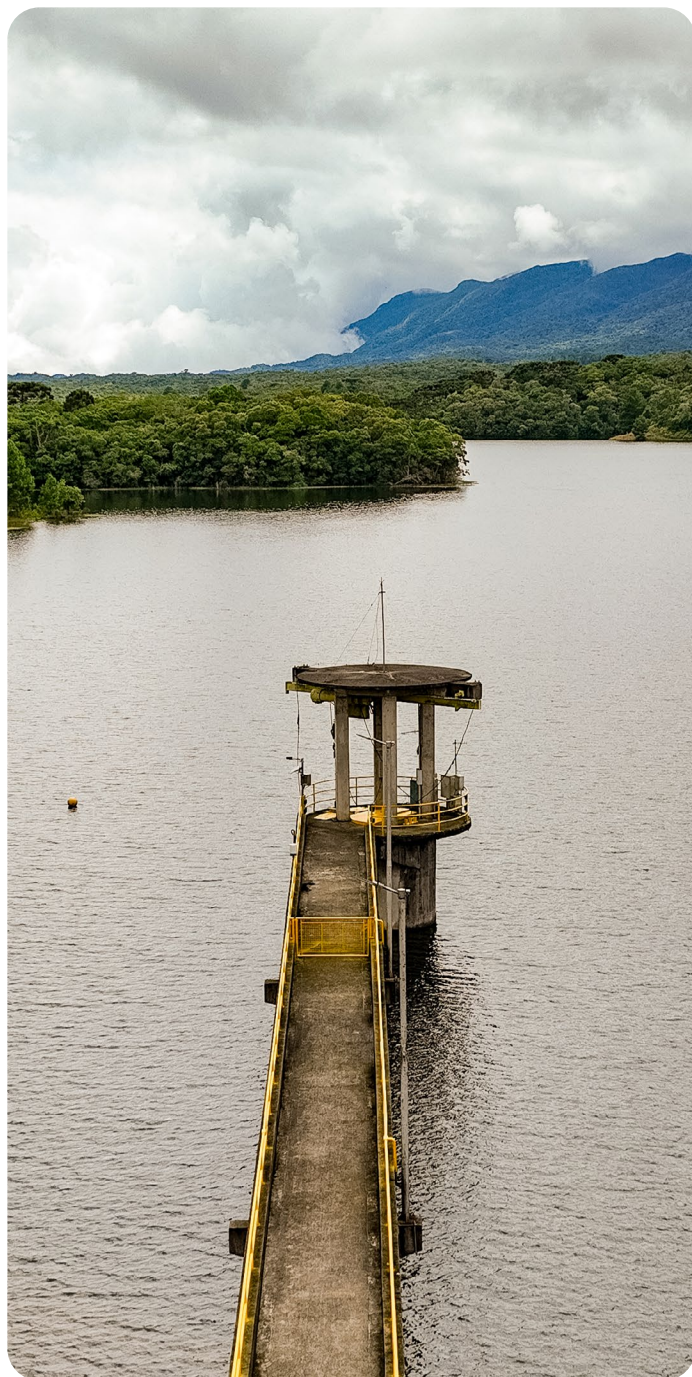
In addition to operational actions, Sanepar also works to conserve biodiversity by maintaining preservation areas around the dams, close to state parks. In partnership with the granting authority, the Company implemented an Environmental Services Payment Program for those living near the Piraquara I reservoirs, in the municipality of Piraquara (2018-2023), and the future

Miringuava reservoir (2020-2025), in the municipality of São José dos Pinhais. The project aims to encourage environmental services that promote good forest, soil and water conservation practices, supporting activities for the protection and sustainable use of natural resources around reservoirs.

Through a technical cooperation with Embrapa Florestas, Sanepar is developing a pilot monitoring project using native stingless bees, which work as efficient, low-cost environmental sensors, in the Piraquara I Water Dam, belonging to the Environmental Protection Area of the municipality of Piraquara. Small farmers who live nearby the dam participated in the project's first phase. They were encouraged to adopt meliponiculture as an activity to potentially generate income and is ecologically suitable to protection and conservation areas.

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Next to the Piraquara I and II Reservoirs, in the Curitiba Metropolitan Area, the Company maintains the Mananciais da Serra Environmental Education Center (Ceam in Portuguese). Located in an Environmental Preservation Area, next to the springs of the Iguaçu River, the facility aims to promote educational activities focused on sustainability and develop a new environmental awareness, geared towards environmental conservation and preservation, especially for the care of water. By opening its doors to the community, the Company intends to raise awareness, engage, and spark the discussion about the environment, so that citizens can internalize sustainable concepts and practices. Another site maintained by the Company is the Carvalho Reservoir, where the remains of the first public water supply system in Paraná are located, dating back to 1908. The site can be visited by the general public, but is especially sought after by students and tourists who walk more than seven kilometers of trails through one of the most preserved areas of Atlantic Forest in the state.

The effectiveness of initiatives focused on preserving biodiversity, the adequate land use and other initiatives to protect water sources included in item 4.2.1 are monitored by means of strategic, managerial, and operational indicators, such as benefits from agricultural sludge, restored areas, performance of investments in security and preservation of water resources, among others. Internal normative documents and controls are also used by means of digital systems, such as the Corrective and Preventive Action Reports and the Quality System Occurrence Records. Other systems track the results related to possible legal actions.

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GRI and SASB content index

GRI and SASB content index **142**

Assurance Report **153**

GRI and SASB content index

Use statement	Sanepar reported in compliance with the GRI Standards for the period January 1, 2023 to December 31, 2023					
GRI 1 used	GRI 1: Foundation 2021					
Applicable GRI Sector Standard(s)	SASB Waste Management 2018 SASB Water Utilities Services 2018					
GRI/SASB Standard	Disclosure	Page Observations	Omission			
			Omitted requirements	Reason	Explication	
General disclosures						
The organization and its reporting practice						
GRI 2: General disclosures 2021	2-1	Organizational details	15, 171			
	2-2	Entities included in the organization's sustainability reporting	Not applicable. It is important to note that 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 02/10/2023, and in addition, on 15/12/2023, the Company carried out the process of incorporation of CS Bioenergia S.A., resulting in no Consolidation of Balance Sheets at the end of the 2023 financial year.			
	2-3	Reporting period, frequency and contact point	4 The report refers to the period from 01/01/2023 to 31/12/2023. The Company's Integrated Report is published annually.			
GRI 2: General disclosures 2021	2-4	Restatements of information	Rectifying the information reported in the 2022 Integrated Report (page 66), in 2022 Sanepar had 211 surface abstraction points, responsible for around 78.50% of the total amount of water abstracted (the figure reported in the 2022 IR was 60%). The remaining 21.50% comes from underground abstractions.			
	2-5	External assurance	4			



GRI/SASB Standard	Disclosure	Page Observations	Omissão			
			Omitted requirements	Reason	Explication	
Activities and workers						
GRI 2: General disclosures 2021	2-6	Activities, value chain and other business relationships	41			
	2-7	Employees	98			
	2-8	Workers who are not employees	98, 99 Total data was compiled for contracts for ongoing services (water and sewage maintenance), commercial (water meter reading, service channels, commercial field services, negotiation agents), infrastructure (cleaning and surveillance) and apprentices. In 2023 there were no significant fluctuations in the number of third parties.			
Governance						
GRI 2: General disclosures 2021	2-9	Governance structure and composition	43			
	2-10	Nomination and selection of the highest governance body	47			
	2-11	Chair of the highest governance body	47 The Company's CEO will take office in the Board of Directors, upon election by the Shareholders' Meeting. However, the same person cannot hold the positions of Board of Directors Chairman and CEO. The Board of Directors Chairman will be appointed by the controlling shareholder and elected by Shareholders' Meeting, being replaced during his/her absences and impediments by a Board Member elected by the majority of Board of Directors members.			
	2-12	Role of the highest governance body in overseeing the management of impacts	41, 55			
	2-13	Delegation of responsibility for managing impacts	55			
	2-14	Role of the highest governance body in sustainability reporting	4			
	2-15	Conflicts of interest	53			



GRI/SASB Standard	Disclosure	Page Observations	Omissão		
			Omitted requirements	Reason	Explication
GRI 2: Conteúdos gerais 2021	2-16	Communication of critical concerns	54		
	2-17	Collective knowledge of the highest governance body	47		
	2-18	Evaluation of the performance of the highest governance body	47 The results of the performance evaluations are used to make decisions and action plans with the agents and governance bodies, with the aim of promoting process improvements and acting in line with the best market practices in the Corporate Governance environment.		
	2-19	Remuneration policies	48 The individual remuneration of the members of the Executive Board does not take into account performance indicators, but rather the limits established by the CCEE. As stated in the Company's Bylaws, there is global approval by the Annual General Meeting and individual definition and approval by the Board of Directors.	2-19-a-ii) e iv)	Not applicable to the Company's management.
	2-20	Process to determine remuneration	48 According to Sanepar's Bylaws, the General Shareholders' Meeting will be called by the Board of Directors or, in the cases allowed by law, by the Executive Board, the Fiscal Council or by the shareholders, one of whose duties is to decide on the remuneration of the directors, the Fiscal Council and the Statutory Committees. Consultants are not involved in determining remuneration. The Board of Directors shall decide by a majority of votes of those present at the meeting, with the vote of the person chairing the meeting prevailing in the event of a tie, in addition to a personal vote.		
	2-21	Annual total compensation ratio	48		



GRI/SASB Standard	Disclosure	Page Observations	Omissão			
			Omitted requirements	Reason	Explication	
Strategy, policies and practices						
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy	5			
	2-23	Policy commitments	49, 51, 52			
	2-24	Embedding policy commitments	42, 49, 52			
	2-25	Processes to remediate negative impacts	54, 55, 124 The involvement of employees in the design, review, operation and improvement of the Whistleblowing Channel takes place through the Annual Satisfaction Survey of Sanepar's Integrity Program, which is in its fourth edition and presents questions about the Whistleblowing Channel and the experience gained from it. In 2023, 52% of whistleblowers said they were employees of the company and the survey sample was 16.5% of Sanepar employees.			
	2-26	Mechanisms for seeking advice and raising concerns	54			
	2-27	Compliance with laws and regulations	56 All cases involving non-compliance at Sanepar were defined as significant cases of non-compliance.			
	2-28	Membership associations	121			
Stakeholders engagement						
GRI 2: General disclosures 2021	2-29	Approach to stakeholder engagement	82			
	2-30	Collective bargaining agreements	104			
MATERIAL TOPICS						
GRI 3: Material topics 2021	3-1	Process to determine material topics	20			
	3-2	List of material topics	21			



GRI/SASB Standard	Disclosure	Page Observations	Omissão		
			Omitted requirements	Reason	Explication
Corporate governance and transparency					
GRI 3: Material topics 2021	3-3	Management of material topics	21, 40, 42, 49, 51, 55		
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	49		
	205-2	Communication and training on anti-corruption policies and procedures	49 In 2023, 33 members of governance bodies received anticorruption training, of whom 24 were Fiscal Council and committee members and 9 were Executive Officers.		
	205-3	Confirmed incidents of corruption and actions taken	Sanepar did not record corruption cases in 2023.		
Universalization of access to water and sewer					
GRI 3: Material topics 2021	3-3	Management of material topics	21, 24, 62, 74, 92		
Customer relations and satisfaction					
GRI 3: Material topics 2021	3-3	Management of material topics	21, 88		
SASB: Activity metric	IF-WM-000.A	Number of customers by category: municipal, commercial, industrial, residential, and others	88		
SASB: Effluent Quality Management	IF-WU-140b.1	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations	64		
SASB: Drinking Water Quality	IF-WU-250a.1	Number of acute health-based, non-acute health-based, and non-health-based drinking water violations	64 Said violations were not identified in 2023.		
SASB: Water Supply Resilience	IF-WU-440a.3	Discussion of strategies to manage risks associated with the quality and availability of water resources	62, 64		



GRI/SASB Standard	Disclosure	Page Observations	Omissão		
			Omitted requirements	Reason	Explication
Management of own and third-party employees					
GRI 3: Material topics 2021	3-3	Management of material topics	21, 96		
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	98, 99, 100		
	401-2	Benefits granted to full time employees not granted to part time or temporary employees	104		
	401-3	Parental leave	161		
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	108		
	403-2	Hazard identification, risk assessment, and incident investigation	108		
	403-3	Occupational health services	108		
Management of own and third-party employees					
GRI 403: Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	106		
	403-6	Promotion of worker health	108		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	108		
	403-9	Work-related injuries	108		
	403-10	Work-related ill health	108		
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	106		
	404-2	Programs for the development of employees' skills and assistance for career transition	106		
	404-3	Percentage of employees receiving regular performance and career development assessments	106, 107		



GRI/SASB Standard	Disclosure	Page Observations	Omissão		
			Omitted requirements	Reason	Explication
GRI 405: Diversity and equal opportunities 2016	405-1	Diversity in governance bodies and employees	46, 101, 102, 103, 104, 162, 163, 164, 166, 168, 170		
	405-2	Ratio of basic salary and remuneration of women to men	104, 105		
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	104		
SASB: Labor Practices	IF-WM-310a.1	Percentage of active workforce covered under collective bargaining agreements	Only non-employee directors are not covered by a Collective Bargaining Agreement; these have their remuneration set by the General Shareholders' Meeting, while the percentage of the active workforce covered by collective bargaining agreements is 98.87%.		
Management of water and sewage processes					
GRI 3: Material topics 2021	3-3	Management of material topics	21, 59, 67		
Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	69		
	203-2	Significant indirect economic impacts	69		
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	58, 65		
	303-2	Management of impacts related to water discharge	68		
	303-3	Water withdrawal	65		
	303-4	Water discharge	66		
	303-5	Water consumption	65		



GRI/SASB Standard	Disclosure	Page Observations	Omissão			
			Omitted requirements	Reason	Explication	
SASB: Activity Metrics	IF-WM-000.B	Total water sourced, percentage by source type	67 Fleet of own vehicles: - Light fleet: 658 - Heavy fleet: 348 - Total: 1,006 Fleet of leased vehicles: - Light fleet: 3,128 - Heavy fleet: 30 - Total: 3,158			
	IF-WU.000.E	Length of (1) water mains and (2) sewer pipe	Water distribution network: 61,396 km Sewage collection network: 42,156 km			
SASB: Distribution Network Efficiency	IF-WU-140a.1	Water pipe replacement rate	Water pipe replacement: 261,952 Sewage pipe replacement: 134,286			
	IF-WU-140a.2	Volume of non-revenue real water losses	65, 66			
SASB: Water Supply Resilience	IF-WU-440a.2	Volume of recycled water delivered to customers	Volume of recycled water delivered to customers: 1,732.00 m ³			
SASB: Network Resiliency & Impacts of Climate Change	IF-WU-450a.2	Number and volume of sanitary seweroverflows (SSO), percentage of volume recovered	68			
	IF-WU-450a.3	Number of unplanned service disruptions, and customers affected, each by duration category	94			



GRI/SASB Standard	Disclosure	Page Observations	Omissão		
			Omitted requirements	Reason	Explication
Adapting to climate change impacts					
GRI 3: Material topics 2021	3-3	Management of material topics	21, 131, 135, 139		
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	69		
GRI 304: Biodiversity 2016	304-2	Significant impacts of activities, products and services on biodiversity	139		
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	138		
	305-2	Energy indirect (Scope 2) GHG emissions	138		
	305-4	GHG emissions intensity	138		
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	131		
	306-2	Management of significant waste-related impacts	131		
	306-5	Waste destined for final disposal	133		
SASB: Activity Metrics	IF-WM-000.C	Number of: (1) landfills, (2) transfer stations, (3) recycling centers, (4) composting centers, (5) incinerators, and (6) all other facilities	18 Sanepar does not have any transfer stations or composting centers.		
	IF-WM-000.D	Total amount of materials managed, by customer category: (1) municipal, (2) commercial, (3) industrial, (4) residential, and (5) other.	133 Sanepar does not manage materials for commercial and industrial clients.		
SASB: Recycling & Resource Recovery	IF-WM-420a.4.	Amount of electronic waste collected, percentage recovered through recycling	134		



GRI/SASB Standard	Disclosure	Page Observations	Omissão			
			Omitted requirements	Reason	Explication	
Adapting to climate change impacts						
SASB: Greenhouse Gas Emission	IF-WM-110a.1	Amount of electronic waste collected, percentage recovered through recycling	138 100% of emissions are covered by emission limitation regulations and emission reporting regulations.			
	IF-WM-110a.3	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations, and emissions-reporting regulations	138			
Supply chain management						
GRI 3: Material topics 2021	3-3	Management of material topics	21, 109			
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	109 All suppliers have signed a declaration that establishes strict suitability criteria, as well as social and environmental responsibilities.			



GRI/SASB Standard	Disclosure	Page Observations	Omissão			
			Omitted requirements	Reason	Explication	
Disclosures extras - indicators not included in materiality, but which Sanepar decided to report in order to maintain the historical series and comparability						
GRI 302: Energy 2016	302-2	Energy consumption outside of the organization		Complete booklet	Not applicable	Not applicable to Sanepar
	302-3	Energy intensity	130			
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	112			
	413-2	Operations with significant actual and potential negative impacts on local communities	112			
SASB: Energy Management	IF-WU-130a.1	Total energy consumed, percentage grid electricity, percentage renewable	130 Percentage of electricity from the grid: 98.45% Renewable percentage: 1.053%			
Disclosures extras - indicators not included in materiality, but which Sanepar decided to report in order to maintain the historical series and comparability						
SASB: Fleet Fuel Management	IF-WM-110b.1	(1) Fleet fuel consumed, (2) percentage natural gas, (3) percentage renewable	130 The fleet's fuel consumption amounted to 139,338.07 GJ, with 5.95% coming from renewable sources (ethanol) and 94.05% from non-renewable sources (gasoline, LPG and diesel) Sanepar did not consume natural gas in 2023.			
	IF-WM-110b.2	Percentage of alternative fuel vehicles in the fleet [%]	0.19% of vehicles are powered by alternative fuels.			



Assurance Report

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON THE NON-FINANCIAL INFORMATION CONTAINED IN THE INTEGRATED REPORT

To
Shareholders, directors and managers of
Companhia de Saneamento do Paraná - SANEPAR
Curitiba - PR

Introduction

We were hired by **Companhia de Saneamento do Paraná – SANEPAR** (“Sanepar” or the “Company”) to submit our limited assurance report on the information contained in the 2023 Integrated Report for the year ended December 31, 2023.

Our limited assurance does not extend to prior period information, or any other information disclosed in conjunction with the Integrated Report, including any embedded images, audio files, or videos.

Responsibilities of the Company's Management

Sanepar's Management is responsible for the preparation and adequate presentation of the information contained in the 2023 Integrated Report for the year ended December 31, 2023 based on the criteria of the Global Reporting Initiative – GRI Standards, Sustainability Accounting Standards Board (SASB) and in accordance with the guidelines of Guidance CPC 09 – Integrated Reporting, correlated with the Basic Conceptual Framework of Integrated Reporting, prepared

by the International Integrated Reporting Council (IIRC) and the internal controls it has determined to be necessary to enable the preparation of this information free from material misstatement, regardless of whether caused by fraud or error.

Responsibility of the Practitioner

Our responsibility is to express a conclusion on the non-financial information contained in Sanepar's 2023 Integrated Report for the year ended December 31, 2023, based on the limited assurance engagements conducted in accordance with Technical Communiqué CTO No. 07/2022 - Limited assurance report on the non-financial information contained in the Integrated Report (IR), issued by the Federal Accounting Council (CFC) and based on NBC TO 3000 – Assurance Engagements Other than Audit and Review, 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). These standards require the fulfillment of ethical requirements, independence and other responsibilities related to them, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



In addition, these standards require that the work be planned and executed with the objective of obtaining limited assurance that the non-financial information contained in Sanepar’s 2023 Integrated Report for the year ended December 31, 2023, taken together, is free from material misstatements.

A limited assurance engagement conducted in accordance with ISAE 3000 (ISAE 3000) consists mainly of inquiries to Sanepar’s management and other professionals of the Company who are involved in the preparation of the information, as well as the application of analytical procedures to obtain evidence that allows us to conclude, in the form of limited assurance, on the information taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the practitioner becomes aware of matters that lead the practitioner to believe that the information disclosed in the 2023 Integrated Report, taken together, may be materially misstated.

The procedures selected were based on our understanding of the aspects related to the compilation, materiality and presentation of the information contained in the Company’s 2023 Integrated Report, other circumstances of the work and our consideration of areas and processes associated with the material information disclosed in the 2023 Integrated Report, in which material

misstatements could exist. The procedures included, among others:

- (a) The planning of the work, considering the relevance, the volume of quantitative and qualitative information and the operational and internal control systems that served as the basis for the preparation of the information contained in the 2023 Integrated Report, for the year ended December 31, 2023;
- (b) Understanding of the calculation methodology and procedures for compiling the indicators through inquiries with the managers responsible for the preparation of the information;
- (c) The application of analytical procedures on quantitative information and inquiries about qualitative information and its correlation with the indicators disclosed in the information contained in the 2023 Integrated Report;
- (d) For cases where non-financial data correlate with financial indicators, the comparison of financial indicators with the financial statements and/or accounting records.

The limited assurance work also included adherence based on the criteria of the GRI Standards (SASB) structure and in accordance with the guidelines

contained in Guideline CPC 09 – Integrated Reporting, correlated with the Basic Conceptual Framework for Integrated Reporting, prepared by the IIRC, applicable in the preparation of the information contained in the 2023 Integrated Report, for the year ended December 31, 2023.

We believe that the evidence obtained in our work is sufficient and appropriate to support our conclusion in the limited form.

Scope and limitations

The procedures performed in a limited assurance engagement vary in nature and timing and are substantially less extensive than those performed in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been performed. If we had carried out a reasonable assurance engagement, we could have identified other matters and possible misstatements that may exist in the information contained in **Sanepar’s** 2023 Integrated Report. Therefore, we do not express an opinion on this information.



Non-financial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate such data. Qualitative interpretations of materiality, relevance and accuracy of data are subject to individual assumptions and judgments. In addition, we do not perform any work on reported data for prior periods, nor on future projections and targets.

The preparation and presentation of non-financial information followed the criteria of the GRI – Standards and, therefore, do not have the objective of ensuring compliance with social, economic, environmental or engineering laws and regulations. These standards provide, however, for the presentation and disclosure of any non-compliance with such regulations when significant sanctions or fines occur. Our assurance report should be read and understood in this context, inherent to the selected and previously mentioned criteria (GRI – Standard).

Conclusion

Based on the procedures carried out, described in this report and the evidence obtained, nothing has come to our attention that leads us to believe that the non-financial information contained in **Sanepar's** 2023 Integrated Report, for the year ended December 31, 2023, was not prepared, in all material respects, based on the criteria of the Global Reporting Initiative - GRI Standards, SASB and in accordance with Guidance CPC 09 - Integrated Reporting.

São Paulo, April 05, 2024.



BDO RCS Auditores Independentes SS Ltda.
CRC 2 SP 013846/O-1



Vivieni Alves Bauer
Accountant CRC 1 SP 253472/O-2



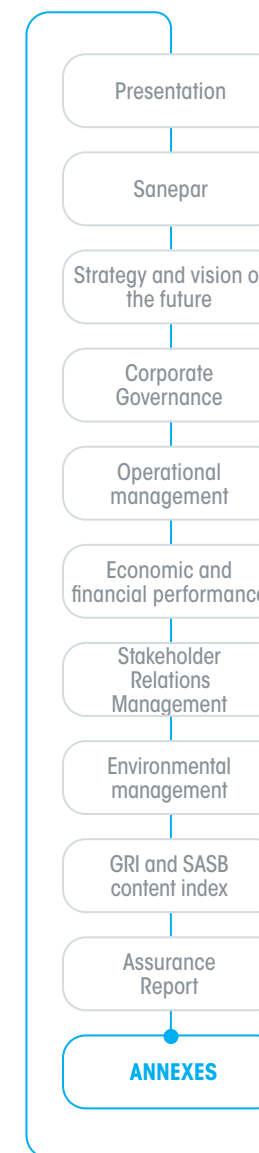


Annexes

GRI 2-9 Governance structure and composition

Board of Directors

Name	Gender	Executive or non-executive member	Independence	Tenure	Number of other positions and commitments, as well as the nature of the commitments
Claudio Stabile	Men	Member of the Board of Directors	No	04/27/2024	Lawyer; Legal Officer at the Public Servants Welfare Institute of the Municipality of Cascavel (PR) from Jan 2005 to Sep 2005; Professor of Administrative Law at the School of Applied Social Sciences of Cascavel (UNIVEL) in 2003; President of the Public Servants Welfare Institute of the Municipality of Cascavel (PR) from Sep 2005 to Nov 22, 2006; Secretary of Finance of the Municipality of Cascavel (PR) from Nov 22, 2006 to Dec 31, 2008; Vice-Chairman of Paraná State’s Board of Municipal Finance Agencies in 2008; Chief of Staff of the State Legislature of Paraná from Feb 2, 2011 to Feb 28, 2013; Administrative and Financial Officer at PARANACIDADE/ State Department of Urban Development from 2013 to 2018; Member of the Board of Directors of Paraná State’s Development Agency from 2014 to 2017 (representing Paraná State Department of Urban Development); Member of the Board of Directors of CS Bioenergia from Feb 2019 to Apr 2020 (representing Sanepar).
Eduardo Francisco Sciarra	Men	Member of the Board of Directors	Yes	04/27/2024	Civil Engineer. Chief of Staff of the Department of Government Affairs of the State of Paraná, from 2015 to 2016; State Secretary of the State Department for Industry and Commerce of Paraná from 1998 to 2002; Congressmen at the Federal House of Representatives, from 2003 to 2006, from 2007 to 2010 and from 2011 to 2014; Businessman in the Entertainment, Energy and Civil Construction Sectors from 1977 up to the present; Member of the Board of Directors of Companhia de Saneamento do Paraná from 2020 to 2022; Member of the Board of Directors of Fomento Paraná from 2021 up to the present, among other Boards of Directors.
Elton Evandro Marafigo	Men	Member of the Board of Directors	No	04/27/2024	Associate Degree in Chemistry from IPE - Instituto Politécnico Estadual (Jan 1, 1981 to Dec 31, 1985); Licentiate Degree in Biology - Biological Sciences – from FIES – Faculdades Integradas Espíritas (Jan 1, 2003 to Dec 1, 2006); Specialist in Environmental Sanitation from the State University of Northern Paraná (UENP); and the following complementary academic background: Global Business Administration (GBA) in Management of Publicly-Held Companies from ISAE/FGV (Jul 06, 2017 to Aug 31, 2017). He has professional experience at Companhia de Saneamento do Paraná (Sanepar), as a Professional Chemical Technician (May 29, 1986 up to present).



Name	Gender	Executive or non-executive member	Independence	Tenure	Number of other positions and commitments, as well as the nature of the commitments
Joisa Campanher Dutra Saraiva	Women	Member of the Board of Directors	Yes	04/27/2024	Economist; Regulatory Analyst at the National Petroleum Agency (2001-2002); Consultant to several infrastructure companies and to public and private entities in Brazil and abroad since 2001; Coordinator of the Professional Master's program in Finance and Business Economics at the Graduate School of Economics of the Getulio Vargas Foundation (FGV); Founder and Director of the Center for Regulation and Infrastructure at FGV CERI since 2010; Professor at FGV in Undergraduate and Graduate programs since 2002; Director at the Brazilian Electricity Regulatory Agency (Aneel) from 2005 to 2009; Member of the World Economic Forum's Global Future Council, since 2014, and the Global Future Council for the Future of the Energy Transition, since 2019; Co-Chair of T20's Task Force on Infrastructure Investment and Financing in Indonesia in 2022; Chairwoman of the Energy Board of Rio de Janeiro's Trade Association; Columnist for Agência Estado's Energy Broadcast and FGV's Conjuntura Econômica magazine; Independent member of Sanepar's Board of Directors, elected by minority shareholders.
João Biral Junior	Men	Member of the Board of Directors	Yes	04/27/2024	Lawyer from 1999 to 2003, working at the Registry of Deeds and Documents and at the Criminal Notary of the District of Jandaia do Sul (PR); ITAIPU BINACIONAL's Special Legal Advisor from 2012 to 2017, participating in the defense of matters of interest to that company before the Federal Court System, the Federal Supreme Court, the Superior Court of Justice, Federal Courts of Appeals, the Attorney General's Office and the Federal Court of Auditors. Special projects: participated in the Working Group that reformulated the General Bidding Standard (NGL); leading the work on tax issues (ISS/ICMS/tax exemption) linked to that Entity, the Municipality of Foz do Iguaçu and the State of Paraná; directly participated in the preparation of Itaipu Binacional's new code of ethics; Contract Manager for Higher Courts from 2017 to 2018; Administrative and Finance Officer of Parque Tecnológico Itaipu; Brazilian Bar Association's (OAB) Committees from 2014 to 2016; Member of the Special Energy Commission of the Federal Board of the Brazilian Bar Association (CFOAB) from 2017 to 2018; Member of the Energy Commission of the Brazilian Bar Association - Paraná Branch. Participated in: Amanakey – AGP Advanced Management Program; III Portuguese-Brazilian Seminar on Law at the University of Lisbon; IV Portuguese-Brazilian Seminar at the University of Lisbon; Brazilian Congress on the new CPC at OAB's Federal Board; Annual Legal Department Conference/FENALAW; X National Symposium on Constitutional Law; III Brazilian Congress on Electoral Law/IPRADE; Refresher course at the Federal Magistrates School of Paraná (ESMAFE-PR).
Milton José Paizani	Men	Member of the Board of Directors	Yes	04/27/2024	Member of Sanepar's Statutory Audit Committee from Aug 12, 2021 to Apr 22, 2022 and from Apr 28, 2022 to Apr 27, 2024; Member of Sanepar's Risk Management Committee since Nov 17, 2022; Lawyer with his own law firm; Advisor to the Quitandinha and Campo do Tenente (PR) City Councils; President of the Brazilian Bar Association (OAB), Rio Negro Subsection; City Councilor from 1993 to 1996; President of the City Council from 1993 to 1994; City Councilor from 2009 to 2012; Mayor of Rio Negro in 2012 and re-elected in 2016; President of the Association of Municipalities of Southern Paraná (AMSULEP); Member of the Executive Board of the Association of Municipalities of the Curitiba Metropolitan Area (ASSOMECE).



Name	Gender	Executive or non-executive member	Independence	Tenure	Number of other positions and commitments, as well as the nature of the commitments
Reginaldo Ferreira Alexandre	Men	Member of the Board of Directors	Yes	04/27/2024	Economist; Member of Sanepar’s Fiscal Council from Apr 27, 2017 to Apr 24, 2021; Experience as investment analyst; Director of analysis teams at Citibank, Unibanco, BBA (now Itaú-BBA) and Itaú Corretora de Valores; Corporate credit analyst at Citibank and strategy consultant at Accenture and corporate finance consultant at Deloitte; He has also worked at ProxyCon Consultoria Empresarial, company dedicated to capital markets, finance and governance advisory and other services, between 2003 and 2017; Member of the Accounting Pronouncements Committee (CPC) since its foundation in 2005; CPC’s Vice-Coordinator of Institutional Relations; CNPI-certified investment analyst; CVM-accredited securities manager; IBGC-certified Fiscal Council member; one of the authors of the Brazilian Corporate Governance Code – Publicly-Held Companies (incorporated into CVM Instruction 586); Board Member of Mahle Metal Leve S. A., re-elected in May 2020; currently sitting member of the Fiscal Councils of Rumo S.A. (elected in April 2019 and re-elected in July 2020), Ser Educacional S.A. (Fiscal Council chairman, elected in April 2015 and re-elected in April 2016, 2017, 2018, 2019 and 2020), Cia. Energética de Brasília - CEB (Fiscal Council chairman, elected in April 2019 and re-elected in July 2020), Bannisul and Banco do Estado do Rio Grande do Sul (elected in April 2021); Member of the Fiscal Council of the Museum of Modern Art in São Paulo; Currently an alternate member of the Boards of the following listed companies: Braskem S.A. (alternate Fiscal Council member, elected in May 2020); Companhia Estadual de Transmissão de Energia Elétrica (alternate Fiscal Council member, elected in October 2021). Previous experience: former member of the Audit Committee of Paranapanema S.A. (2017) and former member of the Fiscal Council of the following companies: Petrobras S.A. (elected in April 2013 and re-elected in April 2014, 2015, 2016, 2017 and 2018); Cia. de Saneamento do Paraná - Sanepar (elected in April 2017 and re-elected in April 2018, 2019 and 2020); Cia. Saneamento Básico do Estado de São Paulo - Sabesp (elected in April 2020); Iochpe Maxion S.A. (elected in April 2013 and re-elected in April 2014, 2015, 2016 and 2017); BRF S.A. (elected in April 2015 and re-elected in April 2016); Aliansce Shopping Centers S.A. (elected in April 2014 and re-elected in April 2015); Cremer S. A. (Chairman of the Fiscal Council, elected in April 2011 and re-elected in April 2012); Movida S.A. (elected in January 2017); Paraná Banco S.A. (elected in April 2011 and re-elected in April 2012, 2013, 2014 and 2015); Tecnisa S.A. (elected in April 2011 and re-elected in April 2012); Tele Norte Celular Participações S.A. (elected in April 2006 and re-elected in April 2007); Unipar Carbochloro S.A. (elected in April 2012 and re-elected in April 2013 and 2015); Bradesco S.A. (alternate Fiscal Council member, elected in March 2017 and re-elected in March 2018, 2019 and 2020); Bradespar S.A. (alternate member; elected in April 2012); Companhia Siderúrgica Belgo-Mineira, now Arcelor Mittal (alternate member; elected in April 2004 and re-elected in April 2005); Grendene S. A. (alternate member; elected in April 2012 and re-elected in April 2013 and 2014); Indústrias Romi (alternate member, elected in April 2015); Grazziotin S.A. (alternate member, elected in April 2015); SLC Agrícola (alternate member; elected in April 2013 and re-elected in April 2014 and 2015); former president of the Brazilian Association of Capital Market Analysts and Investment Professionals - APIMEC, elected for the 2015-2016 period.



Name	Gender	Executive or non-executive member	Independence	Tenure	Number of other positions and commitments, as well as the nature of the commitments
Rodrigo Sanchez Rios	Men	Member of the Board of Directors	Yes	04/27/2024	Lawyer; Full Criminal Law Professor at Pontifical Catholic University of Paraná, carrying out research and development at the Center for Legal and Social Sciences; Master's Degree in Economic and Social Law; Law Professor at Graduate, Master's and Doctorate programs; Law Professor of Undergraduate programs since 1992 up to present; Founding Partner of Sánchez Rios Advocacia Criminal from 1992 up to present; President of the Brazilian Institute of Economic Criminal Law (until 2011); Member of the Institute of Lawyers of Paraná; Member of the Brazilian Institute of Criminal Sciences (IBCCRIM); Titular Counselor of the OAB/PR (2016-2018); Member of OAB/PR's Chamber of Rights and Prerogatives (2016-2018); President of OAB/PR's Legal Education Committee (2016-2018); General Secretary of the OAB (2019-2021 term); Chairman of OAB/PR's Chamber of Rights and Prerogatives (2019-2021 term); Member of OAB Federal Council (2022 - 2024 term).
Vilson Ribeiro de Andrade	Men	Chairman of the Board of Directors	Yes	04/27/2024	Lawyer; National Commercialization Officer at Bamerindus CIA. Seguros, from 1991 to 1997; National Legal Officer at Bamerindus from 1981 to 1991; Chief Executive Officer (CEO) at HSBC Seguros Brasil S.A., from 2003 to 2006; National Commercialization Officer at HSBC Seguros Brasil S.A., from 1997 to 2003; Partner, director, management member and head of Strategic Planning at Vanzin Penteadó Advogados, from 2007 to 2010; Partner, director, management member and head of Strategic Planning at Rücker Curi Advocacia e Consultoria Jurídica, from 2010 to 2019; CEO at Fomento Paraná, from 2017 to 2019.



Fiscal Council

Name	Gender	Executive or non-executive member	Independence	Tenure	Number of other positions and commitments, as well as the nature of the commitments
Adriano Rogério Goedert	Men	Fiscal Council Member	No	04/28/2025	Business Administrator and Professor; worked at GRG Consultoria e Assessoria Ltda providing business management consultancy and advisory services; conducted activities to support professional and managerial development training and education; Managing Partner of Sociedade Garantidora de Crédito - Garantissul (Garanticoop Metropolitana), working with financial services and as a member of the Credit Committee; Volunteer Member of the Special Expert Investigation Committee of the Regional Administration Council of Paraná (CRA-PR); Administrative and Financial Provost, Professor and Member of the Higher University Board of Centro Universitário Santa Cruz in Curitiba (UNISANTACRUZ); Coordinator of the Business Program, Professor and Member of the Higher University Board of Centro Universitário FAE.
André Luís Rennó Guimarães	Men	Fiscal Council Member	No	04/28/2025	Manager of H2 Group - Poker and Gambling (March 2023 - present); CFO of Alerce Ventures Ltda - Venture Capital Fund (July 2016 - present);
Henrique Domakoski	Men	Fiscal Council Member	Yes	04/28/2025	Business Administrator at Shape Digital (July 2021-Present); Global Vice President of Marketing and Sales; General Superintendent of Innovation for the Paraná State Government (June 2019 - March 2021); Founder and CEO of TROC (June 2016 - October 2018); Vice President of New Business of the Paraná Business Association (August 2012 - December 2014); Managing Partner of MDD Papéis (September 2005 - June 2015).
Jeriel dos Passos	Men	Fiscal Council Member	Yes	04/28/2025	Lawyer; Lawyer and Managing Partner of Law Firm Passos e Prudenciano Advocacia – Corporate Taxpayer’s ID (CNPJ) 31.170.085/0001-80.



Eligibility Committee

Name	Gender	Executive or non-executive member	Number of other positions and commitments, as well as the nature of the commitments
Roberval Vieira	Men	Member of the Eligibility Committee	Lawyer; Retired employee of Companhia de Saneamento do Paraná - Sanepar, having worked for the Company for 34 years (1973-2009); held logistics and warehouse positions at Cia Internacional, Engenharia e Construções (1969-1970); Overseer for appropriation activities and cost analysis at Cia de Engenharia Cristiani Nielsen (1970-1972); Administrative Technician at Cia Internacional, Engenharia e de Eletricidade - Techint, Human Resources, Cost Analysis (1972-1973); Payroll Supervisor and Administrative Supervisor at Construções e Dragagem Ltda - Codrasa Recursos Humanos (1973-2007); Administrative Assistant, Systems Oversight, Head of Department, General Services Manager Real Estate Attorney at Companhia de Saneamento do Paraná (Sanepar).
Fabio Leandro Tokars	Men	Member of the Eligibility Committee	Lawyer and Journalist (2008-2017); Partner Lawyer at Marins Bertoldi Advogados Associados (1996-2008); Undergraduate Professor and university manager at PUC/PR (1996-2008); Professor (undergraduate and master's programs) at Centro Universitário Curitiba (2007-2008); Member of the Board of Trade of the State of Paraná (1998-2004); Advisor to the Court of Justice of the State of Paraná; Professor at the School of Magistrates of the State of Paraná; Instructor at the Brazilian Institute of Corporate Governance; Bachelor's, Master's and Doctorate degrees in Law; Bachelor's degree in Journalism.
Valquiria Aparecida de Carvalho	Women	Member of the Eligibility Committee	2012 to 2019 - Valquiria Carvalho Advogados Associados; Senior Partner, independent law practice; Drafting of contracts, opinions, litigation for legal entities, defense of the interests of individuals in the Civil, Electoral and Administrative areas; defense in Public Civil Actions; defense of the interests of legal entities; UNINTER Group ² defense of Uninter Group's companies - issuing of opinions, analyzing documents and contracts, defense in lawsuits; IRG ² CONSULTORIA E ASSESSORIA LTDA ² issuance of opinions, instruction and analysis of projects and research statistics; 2009 to 2012 - Parliamentary Assistant to the Curitiba City Council; Drafting of bills; Opinions for special and temporary committees (COR ² World Cup/2014 ² Economy and Finance ² Education); Advisor to the General Secretariat and the Presidency; 2007/2008 - Parliamentary Assistant to the House of Representatives of the state of Paraná: Drafting of bills; Opinions on bills for the committees; 2004 to 2008 - Lawyer at Lemes Lemes Advogados Associados, working in the areas of Civil and Banking Law (Banco Mercantil/Banco Alfa/Itaú-Unibanco), in litigation, presenting defenses and appeals; Education: Undergraduate degree in Law from Faculdade Estadual do Norte Pioneiro ² FUNDINPI – Currently, Universidade do Norte Pioneiro ² UEMP ² completed in December 2001; Graduate degree in ELECTION LAW from Universidade Tuiuti do Paraná, completed in 2007;Teaching positions: Professor of Election Law / Course ² Financing of Electoral Campaigns at the colleges part of the UNINTER GROUP. She has declared, pursuant to CVM Resolution 50/2021 and its amendments, that she does not qualify as a politically exposed person..
Thais Cercal Dalmina Losso	Women	Member of the Eligibility Committee	Partner at Losso Advogados (since 2001); Managing Partner at LFG Curitiba (since 2014); Managing Partner at Anhanguera Graduate School in Curitiba (since 2018); Advisor of environmental legal matters for the O Boticário Foundation for Nature Protection in the Oasis Project. (2009 to 2014); Member of the Board of Directors of the Special Purpose Entities (SPEs) controlled by COPEL/GET (100% stake), already pursuant to Law 13,133/2016. Undergraduate degree in Law from PUC/PR (2000) and Master's degree in Diffuse and Collective Rights from PUC/SP (2005). She has declared, pursuant to CVM Resolution 50/2021 and its amendments, that she does not qualify as a politically exposed person.
José Eduardo Bekin	Men	Member of the Eligibility Committee	Management member (2019 - current) and CEO of Invest Paraná; Member of the Board of Directors of Estrada de Ferro Paraná Oeste S.A. (FER-ROESTE) from April 2019 to August 2023, serving as Chairman from May 2022 to July 2023; Member of CEASA's Fiscal Council from April 2019 to November 2011; Member of Celepar's Nomination and Evaluation Committee, acting as Chairman from April 2019 to August 2023; Member of Tecpar's Nomination and Evaluation Committee from April 2019 to September 2021 (Committee was terminated); Member of CEASA's Board of Directors since November 2021.



Statutory Audit Committee

Name	Gender	Executive or non-executive member	Number of other positions and commitments, as well as the nature of the commitments
Artemio Bertholini	Men	Member of the Statutory Audit Committee	Economist and Accountant at FIPECAFI - Fundação Instituto de Pesquisas Contábeis, Atuariais e Financeiras, Consultant and Researcher, as of May 2015; CEO and Vice-Chairman of the Board of Directors of Grant Thornton Brasil from November 2013 to April 2015; Managing Partner of Grupo Directa Auditores (Auditing, Accounting and Tax Consulting, Asset and Economic Valuations. Training and Outsourcing) from 1978 to 2013; Audit Manager at the São Paulo office of Arthur Andersen & Co. from 1969 to 1978; Employee hired after the 1964 public service examination of Banco do Brasil S.A.; clerk from 1965 to 1968; Member of BB Seguridade's Audit Committee since 2015 and tenure until 2018; Member of Boards of Directors (publicly-held companies); Americel S.A. (2000 and 2001); Telet S.A. (2000 and 2001); Fiscal Councils (publicly-held companies); Indústrias Romi S.A., sitting member in 2009 and alternate member in 2015; Itaú Unibanco Holding S.A., sitting member in 2009, 2010 and 2011; Itairsa - Investimentos, sitting member in 2006, 2007 and 2008; Banco do Brasil S.A., sitting member in 2001, 2003, 2004 and 2005; several independent audit works or accounting consulting services in the USA, Mexico and Paraguay; Director of the international consortium hired by the Central Bank of Ecuador and the World Bank to reorganize Ecuador's financial system, in 1999; Accounting expert, issuing technical opinions or acting as expert witness in arbitration proceedings involving mediation and arbitration chambers in the USA, France and South Korea; Professor of Accounting, Auditing and Expert Investigation undergraduate courses, for several years, at the following institutions: Escola Superior de Administração de Negócios (ESAN) in São Paulo; University of São Paulo (USP); Pontifical Catholic University of São Paulo (PUC SP). For the past few years, he has been a regular professor in graduate and MBA courses, covering subjects related to Advanced Accounting, Auditing, Arbitration and Mediation and Corporate Governance, at various entities, such as: Florida Christian University (FCU) in Orlando (Florida - USA), Fundação Escola de Comércio Álvares Penteado (FECAP) in São Paulo, SP, Fundação Instituto de Pesquisas Contábeis, Atuariais e Financeiras (FIPECAFI) at the University of São Paulo, Instituto Superior de Ciências Aplicadas (ISCA) in Limeira - SP, Instituto Municipal de Ensino Superior (IMES) in São Caetano - SP, Pontifical Catholic University of São Paulo (PUC - COGEAE), University of Campinas (UNICAMP). Since 2006, he has held chair number 16 of the Academia Limeirense de Letras (Academy of Letters of Limeira).
João Paulo de Castro	Men	Member of the Statutory Audit Committee	Lawyer working at Castro & Beverari Advogados Associados (2006-2020) dedicated to drafting, analyzing and reviewing contracts in general; pre- and post-contractual negotiation; monitoring tax compliance, litigation and civil, tax and labor consultancy; holding hearings; monitoring administrative procedures; legal support for the company's departments. Member of the State Law and Public Administration Committee of the Brazilian Bar Association, Maringá Branch (2020). Further training: Tax Law at the Brazilian Institute of Law - IbiJus Online; Civil Procedural Law at the Institute of Contemporary Law - IDC Online; Electoral Law at the Paraná State Institute of Electoral Law (Iprade); Arbitration, Conciliation and Mediation Course at the Maringá Arbitration Court. Academic background: Graduate degree in Corporate Law at Ebradi – Escola Brasileira de Direito (2019); Graduate degree in Economic and International Law at Londrina State University (2007-2008); Graduate degree in Civil, Family, Succession and Civil Procedure Law at Centro Universitário de Maringá (2003-2005); Bachelor's degree in Law at Centro Universitário de Maringá (1998-2002).





Name	Gender	Executive or non-executive member	Number of other positions and commitments, as well as the nature of the commitments
Milton José Paizani	Men	Member of the Statutory Audit Committee	Lawyer; Member of Sanepar’s Board of Directors; Member of Sanepar’s Risk Management Committee since Nov 17, 2022; Lawyer with his own law firm; Advisor to the Quitandinha and Campo do Tenente (PR) City Councils; President of the Rio Negro Subsection of Brazilian Bar Association (OAB); City Councilor from 1993 to 1996; President of the City Council from 1993 to 1994; City Councilor from 2009 to 2012; Mayor of Rio Negro in 2012 and re-elected in 2016; President of the Association of Municipalities of Southern Paraná (AMSULEP); Member of the Executive Board of the Association of Municipalities of the Curitiba Metropolitan Area (ASSOMECE).
Pedro Armando de Lima Funes	Men	Member of the Statutory Audit Committee	Accountant; Managing Partner of an independent auditing firm whose corporate name is YSA Auditores e Associados SS. He has acted as technical audit manager, carrying out audit works in large and medium-sized companies.

Technical Advisory Committee

Name	Gender	Executive or non-executive member	Number of other positions and commitments, as well as the nature of the commitments
Alessandra Barbieri Pessoa	Women	Member of the technical advisory committee	Lawyer; from 2017 to 2022, she was Partner at BP&T Advogados, responsible for the strategy and marketing departments; Partner at SUI Generis - Consultoria em Gestão Jurídica e Empresarial, responsible for service to lawyers and small and medium-sized legal firms; from 2015 to 2016 worked at EAS Rede Pitágoras as Portuguese Language and Literature Pedagogical Coordinator, in Ota-shi, Japan; Editor e Proofreaders at IPC Digital/ Revista Vitrine/ Grupo Globo, Tokyo/Japan; in 2014 and 2015, we acted as Portuguese Language and Literature Coordinator in Saitama/Japan; from 2014 to 2017, she worked as correspondent Senior Lawyer in Japan for Foreign Legislation at Graça Advogados Associados in Japan; 2009 to 2014, Senior Associate Lawyer at Graça Advogados Associados; 2005 to 2009 - Independent Legal Consultancy - Legal assistance to individual and corporate clients; 1998 to 2005 - Graça Advogados Associados - Associate Lawyer.
Cleber de Oliveira Mata	Men	Member of the technical advisory committee	Journalist; Public Servant of Paraná State Government, from 2023 up to the present, acting as Press Secretary on an exclusive dedication basis. Public Servant at the Special Secretariat for Communication, SECOM-SP, acting as Press Secretary; Public Servant at the House of Representatives of the State of São Paulo, ALESP, acting as Communication Coordinator.
Gilson de Jesus dos Santos	Men	Member of the technical advisory committee	Social Communicator. Social Communicator. From 2013 to 2017, he served as Cabinet Advisor at Curitiba Municipal Government; from 2017 to 2019, he served as Advisor to the President at the Federation of Industries of the State of Paraná (FIEP); from 2019 to the present, he has served as President of the Paraná State Metropolitan Affairs Agency (AMEP).

Name	Gender	Executive or non-executive member	Number of other positions and commitments, as well as the nature of the commitments
Helio Renato Wirbiski	Men	Member of the technical advisory committee	Business Administrator; since 2019, he has served as Director/President of the Department of Sports of Paraná; from 2017 to 2018, he served as a City Councilor - 2nd term (on leave); from 2013 to 2016, he served as a City Councilor - 1st term; from 2011 to 2012, he served as Secretary of Institutional Relations of the City of Curitiba; in 2011, he was Director of the Secretariat of Administration of the City of Curitiba. He has also worked as Administrative Superintendent at Itaipu Binacional (2003); in the Political Advisory department of the Government Secretariat of the City of Curitiba (1998 to 2001); he acted as Chief of Staff to the Governor of the State of Rondônia (1987 to 1989); as Chief of Staff to the State Finance Department of Rondônia (1985 to 1987); as Chief of Staff of the State Health Department of Paraná (1982 to 1985); as an entrepreneur in the insurance industry (13 years); as an entrepreneur in the civil construction industry (18 years).
Joisa Campanher Dutra Saraiva	Women	Member of the technical advisory committee	Economist; Regulatory Analyst at the National Petroleum Agency (2001-2002); consultant to several infrastructure companies and to public and private entities in Brazil and abroad (since 2001); coordinator of the Professional Master's program in Finance and Business Economics at FGV's Graduate School of Economics; Founder and Director of the Center for Regulation and Infrastructure at FGV CERI (since 2010); Professor at FGV in Undergraduate and Graduate programs (since 2002); Director at the Brazilian Electricity Regulatory Agency (Aneel) (2005/2009); Founder and Director of the Center for Regulation and Infrastructure at FGV CERI (since 2010); Member of the World Economic Forum's Global Future Council (since 2014), and the Global Future Council for the Future of the Energy Transition (since 2019); Co-Chair of T20 Indonesia 2022's Task Force on Infrastructure Investment and Financing; Chairwoman of the Energy Board of Rio de Janeiro's Trade Association; Columnist for Agência Estado's Energy Broadcast and FGV's Conjuntura Econômica magazine; Independent member of Sanepar's Board of Directors, elected by minority shareholders.

GRI 401-3 Parental leave

Parental leave	2023	
	Men	Women
Total number of employees entitled to parental leave	4,829	1,292
Total number of employees who took parental leave	132	38
Total number of employees who returned to work after taking parental leave	132	38
Total number of employees who returned to work after taking parental leave and remained on the job 12 months after they returned to work	132	38
Rate of return to work of employees who took parental leave	100%	100%
Rate of retention of employees who took parental leave	100%	100%



GRI 405-1 Diversity of governance bodies and employees

Diversity of governance bodies

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

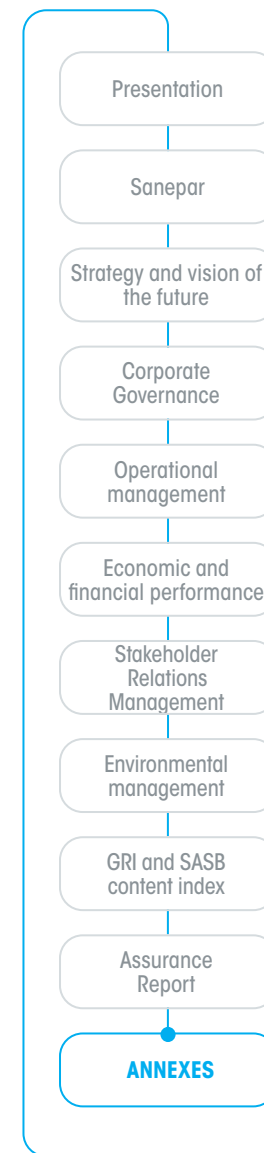
Body	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Board of Directors	89.0%	11.0%	89.0%	11.0%	88.89%	11.11%
Fiscal Council	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%
Executive Board and Deputy Board	80.0%	20.0%	80.0%	20.0%	90.9%	9.1%
Statutory Audit Committee	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%
Eligibility Committee	83.0%	17.0%	80.0%	20.0%	60.0%	40.0%
Technical Advisory Committee	100.0%	100.0%	100.0%	100.0%	60.0%	40.0%
Total	86.0%	14.0%	85.0%	15.0%	79.1%	20.9%

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- ANNEXES**

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

Body	Age group	2021		2022		2023	
		Total	%	Total	%	Total	%
Board of Directors	Under 30 years old	0	0.0%	0	0.0%	0	0.0%
	30-50 years old	1	11.1%	0	0.0%	1	11.1%
	Over 50 years old	8	88.9%	9	100%	8	88.9%
Fiscal Council	Under 30 years old	0	0.0%	0	0%	0	0.0%
	30-50 years old	3	33.3%	4	40%	3	75.0%
	Over 50 years old	6	100%	6	60%	1	25.0%
Executive Board and Deputy Board	Under 30 years old	0	0.0%	0	0%	0	0.0%
	30-50 years old	3	30%	2	20%	3	27.3%
	Over 50 years old	7	70%	8	80%	8	72.7%
Statutory Audit Committee	Under 30 years old	0	0.0%	0	0.0%	0	0.0%
	30-50 years old	2	50%	2	50%	1	25.0%
	Over 50 years old	2	50%	2	50%	3	75.0%
Eligibility Committee	Under 30 years old	0	0.0%	0	0.0%	0	0.0%
	30-50 years old	5	83.3%	5	83.3%	2	40.0%
	Over 50 years old	1	16.7%	1	16.7%	3	60.0%
Technical Advisory Committee	Under 30 years old	0	0.0%	0	0.0%	0	0.0%
	30-50 years old	5	83.3%	4	80%	2	40.0%
	Over 50 years old	1	16.7%	1	20%	3	60.0%
Total	Under 30 years old	0	0.0%	0	0.0%	0	0.0%
	30-50 years old	19	43.2%	17	38.6%	12	31.6%
	Over 50 years old	25	56.8%	27	61.4%	26	68.4%

Note: 2022 total information has been restated | GRI 2-4



Diversity of employees

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

Employment category	Gender	2021		2022		2023	
		Total	%	Total	%	Total	%
Executive Board - Not employees	Men	5	83.3%	5	83.3%	8	100.0%
	Women	1	16.7%	1	16.7%	0	0.0%
	Total	6	100.0%	6	100.0%	8	100.0%
Executive Board - Employees	Men	3	75.0%	2	66.7%	2	66.7%
	Women	1	25.0%	1	33.3%	1	33.3%
	Total	4	100.0%	3	100.0%	3	100.0%
Managerial	Men	232	72.7%	235	73.2%	228	72.4%
	Women	87	27.3%	86	26.8%	87	27.6%
	Total	319	100.0%	321	100.0%	315	100.0%
Professional	Men	450	67.5%	443	66.9%	452	67.4%
	Women	217	32.5%	219	33.1%	219	32.6%
	Total	667	100.0%	662	100.0%	671	100.0%
Technical	Men	678	78.7%	671	78.8%	663	78.6%
	Women	183	21.3%	181	21.2%	181	21.4%
	Total	861	100.0%	852	100.0%	844	100.0%



Employment category	Gender	2021		2022		2023	
		Total	%	Total	%	Total	%
Operational	Men	3,585	81.0%	3,527	81%	3,476	81.2%
	Women	839	19.0%	828	19%	804	18.8%
	Total	4,424	100.0%	4,355	100.0%	4,280	100.0%
Interns	Men	25	58.1%	55	47.4%	48	46.6%
	Women	18	41.9%	61	52.6%	55	53.4%
	Total	43	100.0%	116	100.0%	103	100.0%
Apprentices	Men	97	35.3%	84	35.4%	109	34.6%
	Women	178	64.7%	153	64.6%	206	65.4%
	Total	275	100.0%	237	100.0%	315	100.0%
Total	Men	5,075	76.9%	5,022	76.6%	4,986	76.3%
	Women	1,524	23.1%	1,530	23.4%	1,553	23.7%
	Total	6,599	100.0%	6,552	100.0%	6,539	100.0%



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

Employment category	Age group	2021		2022		2023	
		Total	%	Total	%	Total	%
Executive Board - Not employees	Under 30 years old	0	0.0%	0	0.0%	0	0.0%
	30-50 years old	1	16.7%	1	16.7%	2	25.0%
	Over 50 years old	5	83.3%	5	83.3%	6	75.0%
	Total	6	100.0%	6	100.0%	8	100.0%
Executive Board - Employees	Under 30 years old	0	0.0%	0	0.0%	0	0.0%
	30-50 years old	2	50.0%	0	0.0%	0	0.0%
	Over 50 years old	2	50.0%	3	100.0%	3	100.0%
	Total	4	100.0%	3	100.0%	3	100.0%
Managerial	Under 30 years old	4	1.3%	2	0.6%	1	0.3%
	30-50 years old	227	71.2%	228	71.0%	223	70.8%
	Over 50 years old	88	27.6%	91	28.3%	91	28.9%
	Total	319	100.0%	321	100.0%	315	100.0%
Professional	Under 30 years old	2	0.3%	1	0.2%	0	0.0%
	30-50 years old	436	65.4%	415	62.7%	401	59.8%
	Over 50 years old	229	34.3%	246	37.2%	270	40.2%
	Total	667	100.0%	662	100.0%	671	100.0%
Technical	Under 30 years old	28	3.3%	19	2.2%	9	1.1%
	30-50 years old	557	64.7%	546	64.1%	517	61.3%
	Over 50 years old	276	32.1%	287	33.7%	318	37.7%
	Total	861	100.0%	852	100.0%	844	100.0%



Employment category	Age group	2021		2022		2023	
		Total	%	Total	%	Total	%
Operational	Abaixo de 30 anos	112	2.5%	87	2.0%	41	1.0%
	30 a 50 anos	2,834	64.1%	2,717	62.4%	2,590	60.5%
	Acima de 50 anos	1,478	33.4%	1,551	35.6%	1,649	38.5%
	Total	4,424	100.0%	4,355	100.0%	4,280	100.0%
Interns	Abaixo de 30 anos	43	100.0%	104	89.7%	96	93.2%
	30 a 50 anos	0	0.0%	12	10.3%	7	6.8%
	Acima de 50 anos	0	0.0%	0	0.0%	0	0.0%
	Total	43	100.0%	116	100.0%	103	100.0%
Apprentices	Abaixo de 30 anos	275	100.0%	237	100.0%	315	100.0%
	30 a 50 anos	0	0.0%	0	0.0%	0	0.0%
	Acima de 50 anos	0	0.0%	0	0.0%	0	0.0%
	Total	275	100.0%	237	100.0%	315	100.0%
Total	Abaixo de 30 anos	464	7.0%	450	6.9%	462	7.1%
	30 a 50 anos	4,057	61.5%	3,919	59.8%	3,740	57.2%
	Acima de 50 anos	2,078	31.5%	2,183	33.3%	2,337	35.7%
	Total	6,599	100.0%	6,552	100.0%	6,539	100.0%

- Presentation
- Sanepar
- Strategy and vision of the future
- Corporate Governance
- Operational management
- Economic and financial performance
- Stakeholder Relations Management
- Environmental management
- GRI and SASB content index
- Assurance Report
- ANNEXES**

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

Employment category	Color or race	2021		2022		2023	
			%	Total	%	Total	%
Executive Board - Not 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%	6	100.0%	8	100.0%
	Indigenous people	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%
	Total		6	100.0%	6	100.0%	8
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%	4	100.0%	3	100.0%
	Indigenous people	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%
	Total		4	100.0%	4	100.0%	3
Managerial	Black	7	2.2%	9	2.8%	7	2.2%
	Brown	1	0.3%	0	0.0%	14	4.4%
	White	308	96.6%	309	96.3%	284	90.2%
	Indigenous people	0	0.0%	0	0.0%	0	0.0%
	Yellow	3	0.9%	3	0.9%	10	3.2%
	Not declared	0	0.0%	0	0.0%	0	0.0%
	Total		319	100.0%	321	100.0%	315
Professional	Black	25	3.7%	25	3.8%	22	3.3%
	Brown	0	0.0%	0	0.0%	28	4.2%
	White	635	95.2%	630	95.2%	598	89.1%
	Indigenous people	0	0.0%	0	0.0%	0	0.0%
	Yellow	7	1.0%	7	1.1%	15	2.2%
	Not declared	0	0.0%	0	0.0%	8	1.2%
	Total		667	100.0%	662	100.0%	671



Employment category	Color or race	2021		2022		2023	
		Total	%	Total	%	Total	%
Technical	Black	45	5.2%	44	5.2%	45	5.3%
	Brown	5	0.6%	5	0.6%	56	6.6%
	White	809	94.0%	801	94.0%	731	86.6%
	Indigenous people	0	0.0%	0	0.0%	0	0.0%
	Yellow	2	0.2%	2	0.2%	8	0.9%
	Not declared	0	0.0%	0	0.0%	4	0.5%
	Total		861	100.0%	852	100.0%	844
Operational	Black	239	5.4%	238	5.5%	234	5.5%
	Brown	35	0.8%	36	0.8%	278	6.5%
	White	4,140	3.6%	4,071	93.5%	3,716	86.8%
	Indigenous people	0	0.0%	0	0.0%	3	0.1%
	Yellow	10	0.2%	10	0.2%	34	0.8%
	Not declared	0	0.0%	0	0.0%	15	0.4%
	Total		4,424	100.0%	4,355	100.0%	4,280
Interns	Black	0	0.0%	3	2.6%	4	3.9%
	Brown	3	7.1%	25	21.6%	15	14.6%
	White	38	90.5%	83	71.6%	79	76.7%
	Indigenous people	0	0.0%	0	0.0%	0	0.0%
	Yellow	1	2.4%	5	4.3%	2	1.9%
	Not declared	0	0.0%	0	0.0%	3	2.9%
	Total		42	100.0%	116	100.0%	103
Total	Black	316	5.0%	319	5.1%	312	5.0%
	Brown	44	0.7%	66	1.0%	391	6.3%
	White	5,940	93.9%	5,903	93.5%	5,419	87.1%
	Indigenous people	0	0.0%	0	0.0%	3	0.0%
	Yellow	23	0.4%	27	0.4%	69	1.1%
	Not declared	0	0.0%	0	0.0%	30	0.5%
	Total		6,323	100.0%	6,315	100.0%	6,224

Note: Sanepar does not have data on Apprentices broken down by color and/or race.



Percentage of employees by employment category, by persons with disabilities | GRI 405-1

Employment category	People with disabilities	2021		2022		2023	
		Total	%	Total	%	Total	%
Diretoria - Não Empregado	People with disabilities	0	0.0%	0	0.0%	0	0.0%
	People without disabilities	6	100.0%	6	100.0%	0	0.0%
	Total	6	100.0%	6	100.0%	0	0.0%
Diretoria - Empregado	People with disabilities	0	0.0%	0	0.0%	0	0.0%
	People without disabilities	319	100.0%	321	100.0%	0	0.0%
	Total	319	100.0%	321	100.0%	0	0.0%
Profissional	People with disabilities	6	0.9%	6	0.9%	8	1.2%
	People without disabilities	661	99.1%	656	99.1%	663	98.8%
	Total	667	100.0%	662	100.0%	671	100.0%
Técnico	People with disabilities	8	0.9%	8	0.9%	10	1.2%
	People without disabilities	853	99.1%	884	99.1%	834	98.8%
	Total	861	100.0%	852	100.0%	844	100.0%
Operacional	People with disabilities	85	1.9%	84	1.9%	97	2.3%
	People without disabilities	4,339	98.1%	4,271	98.1%	4,183	97.7%
	Total	4,424	100.0%	4,355	100.0%	4,280	100.0%
Estagiários	People with disabilities	0	0.0%	0	0.0%	0	0.0%
	People without disabilities	43	100.0%	116	100.0%	0	0.0%
	Total	43	100.0%	116	100.0%	0	0.0%
Aprendizes	People with disabilities	0	0.0%	0	0.0%	0	0.0%
	People without disabilities	275	100.0%	237	100.0%	0	0.0%
	Total	275	100.0%	237	100.0%	0	0.0%
Total	People with disabilities	99	1.5%	98	1.5%	115	1.8%
	People without disabilities	6,500	98.5%	6,454	98.5%	6,424	98.2%
	Total	6,599	100.0%	6,552	100.0%	6,539	100.0%



Credits

Coordination and data collection

Strategic Planning Department (Gerência de Planejamento Estratégico - GPE)

Photos

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

Cover photo

Photographer: André Thiago Chaves Aguiar

Writing and Reviewing

blendON

Design and Layout

blendON

Corporate Information

GRI 2-1

Sanepar – Companhia de Saneamento do Paraná

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