

ITR – QUARTERLY INFORMATION

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Company Information / Capital Structure

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

Number of shares (Unit)	Current Quarter 03/31/2026
Fully paid-in share capital	
Common	503,735,259
Preferred	1,007,470,260
Total	1,511,205,519
En Treasury	
Common	0
Preferred	0
Total	0

Individual financial information - Statement of financial position - Assets
(Amounts in thousands of Brazilian Reais – R\$)

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

Line item code	Description	Current quarter 03/31/2026	Prior year 12/31/2025
1	Total assets	26,827,910	26,465,924
1.01	Current assets	7,025,965	7,222,564
1.01.01	Cash and cash equivalents	5,359,482	5,608,131
1.01.01.01	Cash and banks	54,662	18,703
1.01.01.02	Short-term investments	5,304,820	5,589,428
1.01.03	Accounts receivable	1,219,931	1,175,286
1.01.03.01	Trade receivables	1,219,931	1,175,286
1.01.04	Inventories	79,524	97,003
1.01.06	Recoverable taxes	223,976	191,378
1.01.06.01	Withholdings	223,976	191,378
1.01.08	Other current assets	143,052	150,766
1.01.08.03	Other	143,052	150,766
1.01.08.03.01	Restricted deposits	105,050	108,258
1.01.08.03.02	Derivative financial instruments	0	14,029
1.01.08.03.03	Other receivables	38,002	28,479
1.02	Noncurrent assets	19,801,945	19,243,360
1.02.01	Long-term receivables	6,610,870	6,185,739
1.02.01.04	Accounts receivable	99,227	108,052
1.02.01.04.01	Trade receivables	99,227	108,052
1.02.01.07	Deferred taxes	928,528	940,662
1.02.01.07.01	Deferred income tax and social contribution	928,528	940,662
1.02.01.10	Other noncurrent assets	5,583,115	5,137,025
1.02.01.10.03	Restricted deposits	164,742	151,467
1.02.01.10.06	Escrow deposits	379,693	384,357
1.02.01.10.07	Contractual financial assets	874,445	797,305
1.02.01.10.08	Contractual asset	3,952,348	3,685,796
1.02.01.10.09	Other Credits	211,887	118,100
1.02.02	Investments	2,168	2,049
1.02.02.01	Equity interests	2,168	2,049
1.02.02.01.04	Other investments	2,168	2,049
1.02.03	Property, plant and equipment	431,633	453,245
1.02.03.01	PP&E in use	245,063	245,830
1.02.03.02	Right of use of leased assets	186,570	207,415
1.02.04	Intangible assets	12,757,274	12,602,327
1.02.04.01	Intangible assets	12,757,274	12,602,327
1.02.04.01.01	Concession agreement	12,593,119	12,436,906
1.02.04.01.02	Right of use of leased assets	164,155	165,421

**Individual financial information - Statement of financial position - Liabilities and Equity
(Amounts in thousands of Brazilian Reais – R\$)**

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

Line item code	Description	Current quarter 03/31/2026	Prior year 12/31/2025
2	Total Liabilities	26,827,910	26,465,924
2.01	Current liabilities	6,491,367	6,024,748
2.01.01	Social and Labor Obligations	239,379	277,212
2.01.01.02	Labor Obligations	239,379	277,212
2.01.02	Suppliers	411,122	504,986
2.01.02.01	National Suppliers	411,122	504,986
2.01.03	Tax Obligations	130,799	101,893
2.01.03.01	Federal Tax Obligations	127,188	98,750
2.01.03.01.01	Income Tax and Social Contribution Payable	59,323	1,161
2.01.03.01.02	Other Federal Taxes	67,865	97,589
2.01.03.03	Municipal Tax Obligations	3,611	3,143
2.01.04	Loans and Financing	1,369,898	997,329
2.01.04.01	Loans and Financing	319,178	334,511
2.01.04.01.01	In National Currency	289,945	303,776
2.01.04.01.02	In Foreign Currency	29,233	30,735
2.01.04.02	Debentures	912,261	524,640
2.01.04.03	Lease Financing	138,459	138,178
2.01.04.03.01	Rentals	138,459	138,178
2.01.05	Other Obligations	4,120,686	3,945,418
2.01.05.02	Other	4,120,686	3,945,418
2.01.05.02.01	Dividends and Interest on Equity Payable	434,512	434,512
2.01.05.02.05	Bonds and Contractual Retentions	2,983	2,824
2.01.05.02.07	Revenues to Be Appropriated	3,263	3,560
2.01.05.02.08	Derivative financial instruments	6,598	0
2.01.05.02.09	Regulatory Liability	3,455,249	3,305,438
2.01.05.02.10	Other Accounts Payable	218,081	199,084
2.01.06	Provisions	219,483	197,910
2.01.06.02	Other Provisions	219,483	197,910
2.01.06.02.04	Provisions for Retirement Plan and Medical Care	77,268	76,366
2.01.06.02.05	Labor Provisions	142,215	121,544
2.02	Noncurrent Liabilities	7,636,081	8,093,395
2.02.01	Loans and Financing	5,910,965	6,395,335
2.02.01.01	Loans and Financing	3,478,240	3,308,504
2.02.01.01.01	In National Currency	3,306,880	3,124,090
2.02.01.01.02	In Foreign Currency	171,360	184,414
2.02.01.02	Debentures	2,030,116	2,662,695
2.02.01.03	Lease Financing	402,609	424,136
2.02.02	Other Obligations	75,397	77,374
2.02.02.02	Other	75,397	77,374
2.02.02.02.04	Contractors and Suppliers	11,302	11,521
2.02.02.02.09	Deferred Revenue	0	593
2.02.02.02.11	Other Accounts Payable	64,095	65,260
2.02.04	Provisions	1,649,719	1,620,686
2.02.04.02	Other Provisions	1,649,719	1,620,686

Individual financial information - Statement of financial position - Liabilities and Equity
(Amounts in thousands of Brazilian Reais – R\$)

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Line item code	Description	Current quarter 03/31/2026	Prior year 12/31/2025
2.02.04.02.04	Provisions for Retirement Plan and Medical Care	1,081,756	1,069,126
2.02.04.02.05	Provisions	567,963	551,560
2.03	Equity	12,700,462	12,347,781
2.03.01	Paid-in Share Capital	5,996,137	5,996,137
2.03.01.01	Paid-in Share Capital	5,996,137	5,996,137
2.03.03	Revaluation Reserves	41,366	42,265
2.03.03.01	Own Assets	41,366	42,265
2.03.04	Profit Reserves	6,088,560	6,088,560
2.03.04.01	Legal Reserve	256,396	256,396
2.03.04.07	Tax Incentive Reserve	11,959	11,959
2.03.04.08	Proposed Additional Dividend	91,430	91,430
2.03.04.10	Investment Plan	5,728,775	5,728,775
2.03.05	Accumulated Profit/Loss	353,621	0
2.03.06	Equity Valuation Adjustments	3,769	3,810
2.03.08	Other Comprehensive Results	217,009	217,009

Individual financial information - Statements of Profit or Loss
(Amounts in thousands of Brazilian Reais – R\$)

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Line item code	Description	Current quarter 03/31/2026	Prior year 12/31/2025
3.01	Revenue from the Sale of Goods and/or Services	1,946,354	1,805,233
3.02	Cost of Goods and/or Services Sold	-789,461	-841,486
3.03	Gross Result	1,156,893	963,747
3.04	Operating Expenses/Revenues	-485,851	850
3.04.01	Selling Expenses	-138,018	-225,409
3.04.02	General and Administrative Expenses	-287,230	-529,283
3.04.04	Other Operating Revenues	746	2,058,450
3.04.04.01	Receita Precatórios - Ação Judicial IRPJ	0	2,055,758
3.04.04.02	Other Operating Revenues	746	2,692
3.04.05	Other Operating Expenses	-61,349	-1,302,908
3.04.05.01	Provision for Contingencies	-16,403	161,142
3.04.05.02	Retirement and Healthcare Plan	-13,532	-14,139
3.04.05.03	Regulatory Liability Provision	0	-1,354,808
3.04.05.04	Profit Sharing Program	-26,980	-92,411
3.04.05.05	Other Operating Expenses (Revenues)	-4,434	-2,692
3.05	Earnings Before Earnings and Taxes	671,042	964,597
3.06	Financial Result	-72,463	184,753
3.06.01	Financial Revenues	311,274	2,165,702
3.06.01.01	Receitas Financeiras	311,274	17,918
3.06.01.02	Regulatory liability provision	0	2,147,784
3.06.02	Financial Expenses	-383,737	-1,980,949
3.06.02.01	Financial Expenses	-233,926	-195,667
3.06.02.02	Regulatory Liability Provision	-149,811	-1,535,934
3.06.02.03	Fair Value Adjustment - Warrants Receivable	0	-249,348
3.07	Earnings Before Taxes on Profit	598,579	1,149,350
3.08	Income Tax and Social Contribution on Profit	-245,898	58,643
3.08.01	Current	-233,764	-79,256
3.08.02	Deferred	-12,134	137,899
3.09	Net Income from Continuing Operations	352,681	1,207,993
3.11	Profit (Loss) for the Period	352,681	1,207,993
3.99	Earnings per Share - (Reais / Share)		
3.99.01	Basic Earnings per Share		
3.99.01.01	PN	0,24067	0,82434
3.99.01.02	ON	0,21879	0,7494
3.99.02	Diluted Earnings Per Share		
3.99.02.01	PN	0,24067	0,82434
3.99.02.02	ON	0,21879	0,7494

Individual financial information - Statements of Comprehensive Income (loss)
(Amounts in thousands of Brazilian Reais – R\$)

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

Line item code	Description	Accumulated from the current year 01/01/2026 à 03/31/2026	Accumulated from the prior year 01/01/2025 à 03/31/2025
4.01	Profit for the period	352,681	1,207,993
4.02	Other comprehensive income	-940	-1,042
4.02.01	Realization of the revaluation reserve	-1,363	-1,478
4.02.02	Taxes on the realization of the revaluation reserve	464	502
4.02.03	Realization of the adjustment to deemed cost	-62	-100
4.02.04	Taxes on the realization of the adjustment to deemed cost	21	34
4.03	Comprehensive income for the period	351,741	1,206,951

Individual financial information - Statements of cash flows – Indirect Method
(Amounts in thousands of Brazilian Reais – R\$)

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Line item code	Description	Accumulated from the current year 01/01/2026 à 03/31/2026	Accumulated from the prior year 01/01/2025 à 03/31/2025
6.01	Net cash from operating activities	652,472	733,674
6.01.01	Cash from operating activities	752,199	1,591,016
6.01.01.01	Profit for the period	352,681	1,207,993
6.01.01.02	Depreciation and amortization	172,399	151,334
6.01.01.03	Costs of write-off of PP&E and intangible assets	1,257	3,642
6.01.01.04	Impairment of assets	-304	-2,477
6.01.01.06	Adjustment to present value of assets and liabilities	-60,626	-9,175
6.01.01.07	Allowance for expected credit losses	34,714	82,578
6.01.01.08	Deferred income tax and social contribution liabilities, net	12,134	-137,899
6.01.01.09	Withholdings	16,403	-161,142
6.01.01.10	Pension plan and healthcare plan	13,532	14,139
6.01.01.11	Interest on borrowings	147,669	128,089
6.01.01.12	Monetary Variations on Borrowings	41,023	47,322
6.01.01.13	Interest and Monetary Adjustments – Leases	14,413	12,076
6.01.01.14	Interest and Monetary Adjustments – PPP	0	152
6.01.01.15	Net Foreign Exchange Differences	-15,250	-7,782
6.01.01.16	Changes in Derivative Financial Instruments	20,628	11,359
6.01.01.17	Amortization of Borrowing Costs	1,645	1,585
6.01.01.18	Fair Value Adjustment – Investments	-119	-126
6.01.01.19	Fair value adjustment of investments	0	249,348
6.01.02	Changes in assets and liabilities	-99,727	-857,342
6.01.02.01	Trade receivables	-70,534	-54,290
6.01.02.02	Recoverable taxes and contributions	-32,598	-74,344
6.01.02.03	Inventories	17,479	-1,011
6.01.02.04	Escrow deposits	4,664	150,908
6.01.02.05	Other claims and receivables	0	-4,203,542
6.01.02.06	Contractors and suppliers	-103,310	-5,966
6.01.02.07	Taxes and Contributions	-94,083	107,001
6.01.02.09	Performance Bonds and Contractual Retentions	189,527	168,822
6.01.02.10	Deferred Revenue	-17,162	276,777
6.01.02.11	Income Tax and Social Contribution Paid	159	19
6.01.02.12	Regulatory Liability	-890	-890
6.01.02.13	Other Accounts Payable	-160,622	-112,393
6.01.02.14	Regulatory Liabilities	149,811	2,890,742
6.01.02.15	Other payables	17,832	825
6.02	Net cash flows from investing activities	6,02	-485,139
6.02.01	Investment in PP&E, intangible assets and contractual asset	6,02,01	-485,139
6.03	Net cash from financing activities	6,03	-200,668
6.03.01	Borrowings	6,03,01	106,165
6.03.02	Repayment of financing	6,03,02	-133,927
6.03.03	Payments on interest on financing	6,03,03	-152,931
6.03.04	Lease payments	6,03,04	-34,072
6.03.05	Payments related to public-private partnership (PPP) arrangements	6,03,05	-3,835
6.03.07	Restricted deposits	-10,067	17,932

**Individual financial information - Statements of cash flows – Indirect Method
(Amounts in thousands of Brazilian Reais – R\$)**

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

Line item code	Description	Accumulated from the current year 01/01/2026 à 03/31/2026	Accumulated from the prior year 01/01/2025 à 03/31/2025
6.05	Increase (decrease) in cash and cash equivalents	-248,649	47,867
6.05.01	Cash and cash equivalents at the beginning of the period	5,608,131	1,800,757
6.05.02	Cash and cash equivalents at the end of the period	5,359,482	1,848,624

Individual financial information - Statements of changes – 01/01/2026 to 03/31/2026
(Amounts in thousands of Brazilian Reais – R\$)

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

Line item code	Description	Paid-in capital	Capital reserves, options granted and treasury shares	Earnings reserve	Retained earnings or accumulated losses	Other comprehensive income	Equity
5.01	Opening balances	5,996,137	0	6,088,560	0	263,084	12,347,781
5.02	Prior years' adjustments	5,996,137	0	6,088,560	0	263,084	12,347,781
5.03	Opening balances adjusted	0	0	0	353,621	-940	352,681
5.04	Capital transactions with partners	0	0	0	352,681	0	352,681
5.04.06	Dividends	0	0	0	940	-940	0
5.04.07	Interest on stockholders' capital	0	0	0	1,363	-1,363	0
5.05	Total comprehensive income	0	0	0	-464	464	0
5.05.01	Net income for the period	0	0	0	62	-62	0
5.05.02	Other comprehensive earnings	0	0	0	-21	21	0
5.05.02.06	Realization of Revaluation Reserve	5,996,137	0	6,088,560	353,621	262,144	12,700,462

Individual financial information - Statements of changes in equity on 01/01/2025 to 03/31/2025

(Amounts in thousands of Brazilian Reais – R\$)

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

Line item code	Description	Paid-in capital	Capital reserves, options granted and treasury shares	Earnings reserve	Retained earnings or accumulated losses	Other comprehensive income	Equity
5.01	Opening balances	5,996,137	0	4,594,712	0	237,858	10,828,707
5.02	Prior years' adjustments	0	0	0	0	0	0
5.03	Opening balances adjusted	5,996,137	0	4,594,712	0	237,858	10,828,707
5.04	Capital transactions with partners	0	0	0	1,209,035	-1,042	1,207,993
5.04.06	Dividends	0	0	0	1,207,993	0	1,207,993
5.04.07	Interest on stockholders' capital	0	0	0	1,042	-1,042	0
5.05	Total comprehensive income	0	0	0	1,478	-1,478	0
5.05.01	Net income for the period	0	0	0	-502	502	0
5.05.02	Other comprehensive earnings	0	0	0	100	-100	0
5.05.02.06	Realization of Revaluation Reserve	0	0	0	-34	34	0
5.05.02.07	Taxes on Realization of Revaluation Reserve	5,996,137	0	4,594,712	1,209,035	236,816	12,036,700

**Individual financial information - Statements of cash flows – Indirect Method
(Amounts in thousands of Brazilian Reais – R\$)**

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

Line item code	Description	Accumulated from the current year 01/01/2026 à 03/31/2026	Accumulated from the prior year 01/01/2025 à 03/31/2025
7.01	Revenue	2,054,072	3,916,972
7.01.01	Sales of Goods, products, and services	2,092,474	1,943,792
7.01.02	Other income	-3,688	2,055,758
7.01.04	Allowance for/Reversal of Doubtful accounts	-34,714	-82,578
7.02	Inputs purchased from third parties	-646,138	-1,866,258
7.02.01	Costs of Products, Goods, and Services Sold	-264,423	-251,891
7.02.02	Materials, electric power, Outsourced services, and others	-339,441	-396,419
7.02.04	Others	-42,274	-1,217,948
7.03	Gross value added	1,407,934	2,050,714
7.04	Retentions	-172,399	-151,334
7.04.01	Depreciation, Amortization, and Depletion	-172,399	-151,334
7.05	Net value added produced	1,235,535	1,899,380
7.06	Value added received in transference	321,758	2,270,136
7.06.02	Finance revenue	321,758	2,270,136
7.07	Total value added to distribute	1,557,293	4,169,516
7.08	Distribution of value added	1,557,293	4,169,516
7.08.01	Personnel	345,893	729,995
7.08.01.01	Direct compensation	212,144	282,082
7.08.01.02	Benefits	119,062	432,907
7.08.01.03	F.G.T.S. (Guarantee Fund for Length of Service)	14,687	15,006
7.08.02	Taxes, Duties, and Contributions	471,493	248,210
7.08.02.01	Federal	460,611	240,829
7.08.02.02	State	397	442
7.08.02.03	Municipal	10,485	6,939
7.08.03	Third-party capital yield	387,226	1,983,318
7.08.03.01	Interest	383,737	1,980,949
7.08.03.02	Rentals	3,489	2,369
7.08.04	Yield from shareholders' capital	352,681	1,207,993
7.08.04.03	Retained earnings / Loss for the period	352,681	1,207,993

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

Comment on Performance

1. OPERATING DATA

1.1 MARKET

The table below shows the agreements in percentage of the Company's Total Revenue, as of March 31, 2026:

Agreement (% of total revenue)				Coverage ratio		Total Active Users (in thousands)	
Municipalities	Total revenue %	Remaining concession period	Type of concession	Water	Sewage Collection	Water	Sewage
Curitiba	21.2%	22.2 years	Water and Sewage	100%	99.5%	859.4	851.4
Londrina	7.1%	22.2 years	Water and Sewage	100%	100.0%	264.3	266.9
Maringa	5.2%	14.4 years	Water and Sewage	100%	100.0%	178.0	204.6
Foz do Iguaçu	3.8%	22.2 years	Water and Sewage	100%	100.0%	128.3	108.2
Ponta Grossa	3.7%	22.2 years	Water and Sewage	100%	83.8%	169.3	156.8
Cascavel	3.7%	22.2 years	Water and Sewage	100%	93.0%	141.5	156.9
São José dos Pinhais	2.8%	22.2 years	Water and Sewage	100%	90.0%	125.6	111.4
Colombo	1.8%	22.2 years	Water and Sewage	100%	77.7%	90.2	69.8
Guarapuava	1.7%	22.2 years	Water and Sewage	100%	89.3%	75.0	65.3
Toledo	1.6%	22.2 years	Water and Sewage	100%	94.7%	68.1	63.3
Other municipalities	47.4%					2,309.2	1,555.2
Total				100.0%	82.6%	4,408.9	3,609.8

The Company, through 346 municipal concessions, provides water treatment and distribution, and sewage collection and treatment services. As established by the 6th/2023 and the 7th/2023 Special Meetings of Water and Sewage Microregions of the State of Paraná (MRAE-1, MRAE-2, and MRAE-3), the concession terms of 343 municipalities were standardized with due date on June 5, 2048, except for the municipalities: (i) Porto União, with due date on 03/31/2048; (ii) Maringá, with due date on 08/27/2040, which was the matter of unappealable court decision, under phase of fulfillment of decision for calculation of amounts due by the municipality as previous compensation; and (iii) Andirá, with due date on 12/05/2032, not operated by the Company.

The index of service with treated water is 100% and the index of service with sewage collection network (Urban IARCE) is 82.6%, noting that all the wastewater collected is treated, according to the Company's Information System.

Revenue is primarily generated by residential-type water connections, which account for 90.6% of the total existing water connections as of March 31, 2026.

The number of water connections in March 2026 is 1.4% higher than the number of connections in March 2025, which represents an increase of 48,302 water connections, as shown below:

Number of Water Connections*	MAR/26 (1)	%	MAR/25 (2)	%	Var. % (1/2)
Residential	3,209,513	90.6	3,169,725	90.7	1.3
Commercial	265,607	7.5	258,045	7.4	2.9
Industrial	13,907	0.4	13,756	0.4	1.1
Public Utility	25,081	0.7	24,947	0.7	0.5
Public Power	28,880	0.8	28,213	0.8	2.4
Total	3,542,988	100.0	3,494,686	100.0	1.4

* Information unaudited or not reviewed by independent auditors.

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

Comment on Performance

The number of sewage connections in March 2026 is 2.7% higher than the number of connections in March 2025, which represents an increase of 71,293 new sewage connections, as follows:

Number of Sewage Connections*	MAR/26 (1)	%	MAR/25 (2)	%	Var. % (1/2)
Residential	2,409,040	90.3	2,347,275	90.4	2.6
Commercial	217,823	8.2	209,561	8.1	3.9
Industrial	6,820	0.3	6,609	0.2	3.2
Public Utility	17,344	0.6	17,014	0.7	1.9
Public Power	17,173	0.6	16,448	0.6	4.4
Total	2,668,200	100.0	2,596,907	100.0	2.7

* Information unaudited or not reviewed by independent auditors.

1.2 OPERATIONAL PERFORMANCE

In 1Q26, the volume measured of treated water was 149.7 million m³, compared to 147.8 million m³ in the 1Q25, representing an increase of 1.3%, as shown below:

Measured Water Volume - million m ³ *	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Residential	128.0	126.3	1.3
Commercial	11.9	11.6	2.6
Industrial	3.1	3.2	-3.1
Public Utility	1.5	1.5	0.0
Public Power	5.2	5.2	0.0
Total	149.7	147.8	1.3

* Information unaudited or not reviewed by independent auditors.

In 1Q26, the measured volume of treated water was 154.7 million m³, compared to 152.8 million m³ in the 1Q25, representing an increase of 1.2%, as shown below:

Billed Water Volume - million m ³ *	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Residential	132.2	130.4	1.4
Commercial	12.9	12.6	2.4
Industrial	3.1	3.3	-6.1
Public Utility	1.1	1.2	-8.3
Public Power	5.4	5.3	1.9
Total	154.7	152.8	1.2

* Information unaudited or not reviewed by independent auditors.

The billed volume of sewage in 1Q26 increased 2.4% compared to the 1Q25, as shown below:

Billed Sewage Volume - million m ³ *	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Residential	107.3	104.5	2.7
Commercial	12.3	12.1	1.7
Industrial	1.0	1.1	-9.1
Public Utility	1.0	1.0	0.0
Public Power	4.2	4.2	0.0
Total	125.8	122.9	2.4

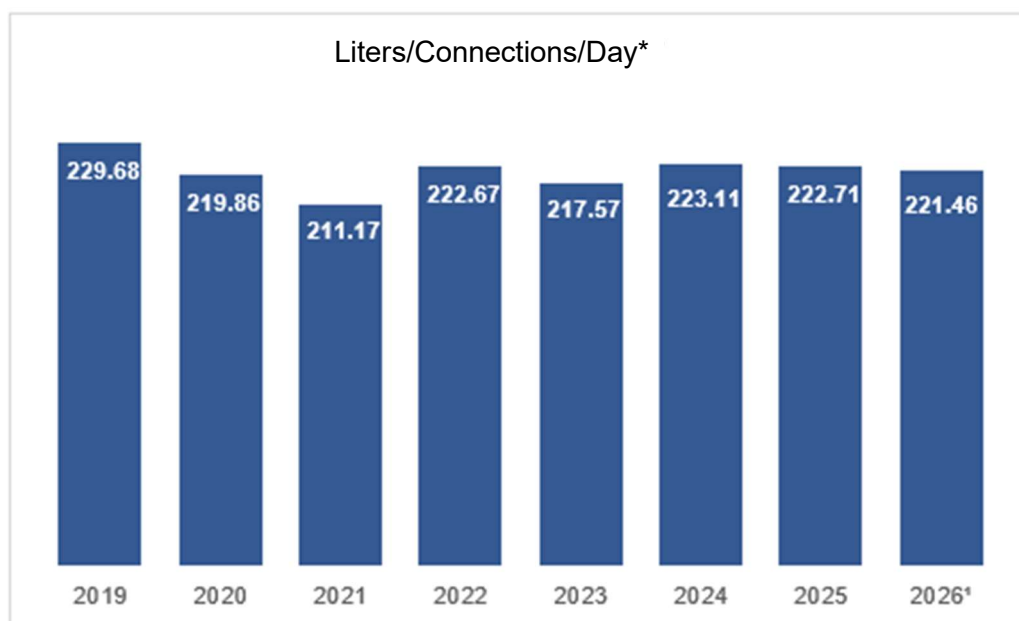
* Information unaudited or not reviewed by independent auditors.

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Comment on Performance

STATEMENT OF LOSS PER CONNECTION RATIO

The Loss Per Connection Ratio, calculated using the SINISA standard methodology, reflects the volume of water losses. These losses are determined as the difference between the volume of water generated and the net balance of exported and imported volumes, minus the micro-measured volume recorded by hydrometers. The calculation excludes service volumes (operational, recovered, and special) and is presented on an accrued basis over a twelve-month period.



* Information unaudited or not reviewed by independent auditors.

(1) Amounts accumulated in the past twelve months.

Water*	1Q26 (1)	1Q25 (2)	Var. (1/2)	1Q24 (3)	Var. (2/3)
Users served with distribution network	4,408,887	4,337,744	1.6 %	4,286,771	1.2 %
No. of treatment plants	168	168	0.0 %	168	0.0 %
No. of wells	1,228	1,217	0.9 %	1,192	2.1 %
No. of surface abstractions	230	224	2.7 %	231	-3.0 %
Km of network laid	63,755	62,725	1.6 %	61,671	1.7 %
Produced volume (m ³)	222,614,714	219,654,367	1.3 %	215,311,823	2.0 %
Billing losses - %	30.49	30.43	0.06 p.p.	31.13	-0.70 p.p.
Revenue evasion - % (default)	2.53	2.85	-0.32 p.p.	2.03	0.82 p.p.

* Information unaudited or not reviewed by independent auditors.

Sewage*	1Q26 (1)	1Q25 (2)	Var. (1/2)	1Q24 (3)	Var. (2/3)
Users served by collection system	3,609,787	3,503,605	3.0 %	3,409,186	2.8 %
No. of treatment plants	278	268	3.7 %	266	0.8 %
Km of network laid	44,595	43,660	2.1 %	42,357	3.1 %
Volume collected in m ³	120,825,722	118,103,202	2.3 %	112,362,213	5.1 %

* Information unaudited or not reviewed by independent auditors.

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Comment on Performance

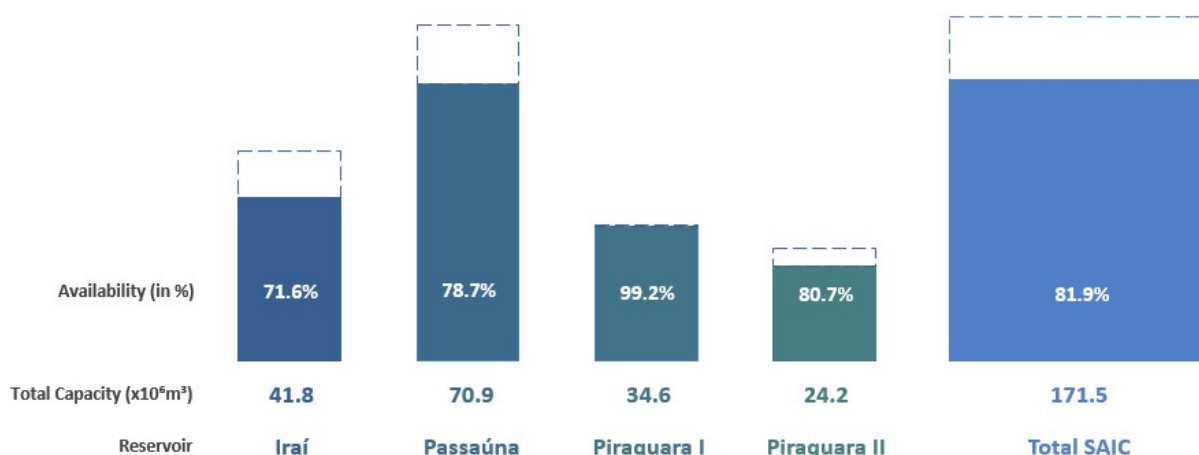
VOLUMES AVAILABLE

In the municipality of Foz do Iguaçu, Sanepar uses water from the hydroelectric dam Itaipu Binacional, of the lake of Itaipu, in the Rio Paraná.

Additionally, the Miringuava Dam has commenced operations and is currently in the filling phase, already contributing to the reinforcement of the Curitiba Integrated Water Supply System (SAIC).

The average volume available of the Integrated Water Supply System of Curitiba – SAIC is comprised of the Dams Piraquara I, Piraquara II, Iraí, and Passauna.

Sanepar’s dams are medium-sized, considering the storage volume, however, large-sized due to the height/deepness superior to 15 meters. On March 31, 2026, the average volume of reservation was in 81.9% (84.1% on 12/31/2025).



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Comment on Performance

2. FINANCIAL DATA

2.1 ECONOMIC PERFORMANCE

Gross Operating Revenue - R\$ million	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Revenue from Water	1,237.8	1,155.1	7.2
Revenue from Sewage	795.2	725.7	9.6
Revenue from Services	36.2	36.7	-1.4
Revenue from Solid Waste	5.3	4.1	29.3
Services Provided to Municipalities	6.9	6.4	7.8
Donations Made by Customers	8.7	13.1	-33.6
Other revenue	2.4	2.6	-7.7
Total Operating Revenue	2,092.5	1,943.7	7.7
COFINS	-120.0	-113.8	5.4
PASEP	-26.1	-24.7	5.7
Total deductions	-146.1	-138.5	5.5
Total operating revenue, net	1,946.4	1,805.2	7.8

Net operating revenue increased by 7.8%, rising from R\$1,805.2 million in 1Q25 to R\$1,946.4 million in 1Q26. This increase was mainly due to: (i) a tariff revision of 3.7753% effective as of May 17, 2025; (ii) growth in billed volumes of water and sewage; and (iii) an increase in the number of connections.

Operating Costs and Expenses R\$ Million	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Personnel	-370.8	-690.4	-46.3
Materials	-78.8	-82.0	-3.9
Electricity	-117.3	-106.8	9.8
Sewage Operation Services - PPP	-39.2	-14.7	166.7
Third-party services	-315.4	-273.2	15.4
Depreciations and amortizations	-172.4	-151.3	13.9
Losses on Realization of Credits	-34.7	-82.6	-58.0
Fund for Municipal Sanitation and Environmental Administration	-38.6	-34.9	10.6
Regulatory fee	-10.0	-9.6	4.2
Encouraged donations (IRPJ)	-3.2	-2.2	45.5
Indemnities for damages to third parties	-20.5	-21.5	-4.7
Labor Indemnities to Third Parties	-1.0	-3.8	-73.7
Fees, Permits, and Licenses	-5.4	-1.0	440.0
Capitalized expenses	33.5	30.5	9.8
Provision for Contingencies	-16.4	161.1	-110.2
Pension Plan and Health Insurance	-13.5	-14.1	-4.3
Profit-sharing program	-27.0	-92.4	-70.8
Revenue from Sale of Assets	0.6	2.6	-76.9
Write-off of Assets	-1.2	-1.2	0.0
Other Costs and Expenses	-44.0	-35.5	23.9
Subtotal	-1,275.3	-1,423.0	-10.4
Revenue of court-ordered payments (precatórios) - Lawsuit IRPJ	-	2,055.8	-100.0
Provision for regulatory liability/Attorney fees	-	-1,473.4	-100.0
Total operating costs and expenses	-1,275.3	-840.6	51.7

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Comment on Performance

Operating costs and expenses, excluding the effects of court-ordered payments (Precatórios), decreased by 10.4% in 1Q26 compared to 1Q25. The main variations resulted from:

Personnel

A decrease of 46.3%, mainly due to the effect of the provision for the Voluntary Dismissal Program (VDP) in the amount of R\$171.6 million recorded in 1Q25, partially offset by increases resulting from: (i) a salary adjustment of 4.87% (INPC) applied to payroll and benefits under the 2024/2026 Collective Bargaining Agreement (base date: March 2025), fully impacting 2026; (ii) an 8.50% adjustment of the SANESAÚDE plan in June 2025; and (iii) the provision for indemnity bonuses amounting to R\$17.3 million (R\$17.7 million in the same period of 2025). The number of employees increased from 5,977 in 1Q25 to 6,008 in 1Q26, due to the hiring of employees through public competitive examinations.

Materials

A decrease of 3.9%, mainly driven by: (i) treatment materials (-7.8%), which accounted for 60.5% of total materials costs in the quarter; (ii) system operation materials (-24.2%); (iii) cleaning and hygiene materials (-53.4%); and (iv) electromechanical maintenance materials (-8.6%).

Electricity

An increase of 9.8%, mainly explained by operational adjustments in wastewater treatment processes arising from environmental requirements, which began to demand greater efficiency in effluent disposal, resulting in higher energy consumption. In addition, this increase reflects an average 5% adjustment in energy brokerage contracts in the Free Energy Market and organic growth in volumes of water produced (+1.3%) and wastewater treated (+2.3%). This impact was partially mitigated by the expansion of the migration of consumer units to the Free Energy Market, which increased from 550 units in 1Q25 to 800 units in 1Q26.

Sewage Operation Services– PPP

Increase of 166.7%, mainly for the comparative effect considering that the beginning of activities in 1Q26 of the Public-Private Partnership PPP in the operation of the of the sanitary sewer system in the municipalities of the Center-East Micro-Region (MRAE-2) and West (MRAE-3) of Parana.

Third-party services

An increase of 15.4%, mainly attributable to customer service services (+118.3%), network maintenance services (+10.7%), professional technical services (+91.5%), operational technical services (+40.8%), electromechanical maintenance services (+77.3%), and freight and transportation services (+48.3%).

Depreciations and amortizations

An increase of 13.9%, due to the commencement of operations of intangible and/or property, plant and equipment assets, in the period from April 2025 to March 2026, amounting to R\$1,875.2 million (net of disposals).

Losses on Realization of Credits

A decrease of 58.0%, mainly resulting from the comparative effect of the additional recognition recorded in 1Q25, which included the recognition of the “wagon effect” on overdue customer accounts that had installment balances in that period.

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Comment on Performance

Provision for Contingencies

An increase of 110.2%, primarily due to the comparative effect of 1Q25, when the amount was impacted by significant reversals and extraordinary payments of labor lawsuits totaling R\$184.5 million. In 1Q26, net expenses of R\$16.4 million mainly reflect: (a) in the labor sphere, the impact of: (i) R\$ 4.7 million related to the lawsuit filed by the Engineers' Union of the State of Paraná (SENGE) regarding salary differences; and (ii) R\$57.7 million from updates of ongoing cases due to court decisions, amounts offset by reversals of R\$57.4 million resulting from the dismissal of lawsuits and partial write-offs, notably involving cases filed by the SAEMAC and STAEMCP unions; and (b) in the civil sphere, additional provisions totaling R\$32.6 million, influenced by: (i) R\$5.7 million arising from an expropriation proceeding in the municipality of Andirá; (ii) R\$4.3 million related to claims for economic-financial rebalancing of construction contracts with DM and Itaú contractors; and (iii) R\$22.6 million due to various court decisions and new lawsuits, amounts partially offset by R\$19.6 million in reversals and settlements of claims for moral and material damages related to traffic accidents, service disconnections, undue charges, and sewer backflows.

Revenue of court-ordered payments (precatórios) - Lawsuit IRPJ

In 1Q25, the initial recognition of court-ordered payments receivable recorded in the Federal Budget (LOA 2025) took place, arising from the tax refund of IRPJ related to the period from May 1996 to October 2020.

Provision for regulatory liability/fees

In 1Q25, a Regulatory Provision was recognized for the amount to be shared with the Company's customers, corresponding to 75% of the gain from the IRPJ tax refund lawsuit (court-ordered payments receivable), in accordance with the sharing rule established by Agepar (Technical Note No. 07/2024), as well as related legal fees.

Profit-Sharing Program – PPR

A decrease of 70.8%, directly related to the reduction in Net Income recorded in 1Q26 compared to the same period of the prior year.

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Comment on Performance

2.2 ECONOMIC INDICATORS

Finance Income (Costs) - R\$ million	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Financial income			
Financial investments	193.3	61.7	213.3
Monetary Variation Gains	21.5	25.0	-14.0
Exchange Rate Gains	15.2	12.3	23.6
Gain on Derivative Financial Instruments	16.8	2.9	479.3
Other Finance Income	74.9	20.4	267.2
COFINS and PASEP on finance income	-10.5	-104.4	-89.9
Subtotal	311.2	17.9	1,638.5
Interest accrued – court-ordered payments revenue	-	2,147.8	-100.0
Total Financial Revenue	311.2	2,165.7	-85.6
Financial expenses			
Interest and Charges on Borrowings, Financing, Debentures, Leases and PPPs	-153.5	-131.6	16.6
Monetary Variation Losses	-38.6	-45.1	-14.4
Exchange Variation Losses	-	-4.5	-100.0
Loss on Derivative Financial Instruments	-37.4	-14.3	161.5
Other Finance Expenses	-4.4	-0.2	2,100.0
Subtotal	-233.9	-195.7	19.5
Provision for regulatory liability	-149.8	-1,535.9	-90.2
Fair Value Adjustment – court-ordered payments (precatórios) receivable	-	-249.3	-100.0
Total Finance Expenses	-383.7	-1,980.9	-80.6
Financial result	-72.5	184.8	-139.2

Net financial result varied by -139.2%, decreasing from R\$184.8 million in 1Q25 to -R\$72.5 million in 1Q26. Financial expenses decreased by 80.6%, falling from R\$1,980.9 million in 1Q25 to R\$383.7 million in 1Q26, mainly due to the reduction in expenses related to the Regulatory Liability Provision and the Fair Value Adjustment of Court-Ordered Payments (Precatórios) Receivable. On the other hand, financial income decreased by 85.6%, declining from R\$2,165.7 million in 1Q25 to R\$311.2 million in 1Q26, mainly reflecting the recognition, in 1Q25, of interest earned on revenues from court-ordered payments (Precatórios) related to the IRPJ tax refund lawsuit.

Economic Income (Loss) - R\$ million	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Operating Revenue	671.1	964.6	-30.4
Financial result	-72.5	184.8	-139.2
Income taxes	-245.9	58.6	-519.6
Net Profit	352.7	1,208.0	-70.8

The Company recorded net income of R\$352.7 million in 1Q26, representing a reduction of 70.8% compared to the R\$1,208.0 million reported in 1Q25. This variation is mainly attributable to the comparative effect of the 1Q25 base, a period impacted by the extraordinary recognition of revenue related to the gain from the IRPJ tax lawsuit and the corresponding provision for the Regulatory Liability. Excluding these non-recurring effects, the quarter's performance reflects a 7.8% increase in net operating revenue, combined with a 10.4% reduction in the subtotal of operating costs and expenses.

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

Comment on Performance

The calculation of Net Profit and EBITDA without effect of Non-Recurring items is as follows:

Non-recurring items - R\$ million	1Q26	1Q25
Net Profit	352.7	1,208.0
Revenue of court-ordered payments (precatórios) - Lawsuit IRPJ	0.0	-4,203.5
Provision for regulatory liability/Attorney fees/FVA	0.0	3,258.6
COFINS/PIS-PASEP on Court-Ordered Payments - Lawsuit IRPJ	0.0	99.9
Profit-Sharing Program- PPR	0.0	78.7
Voluntary Dismissal Plan - PDV	0.0	171.6
Complementary Allowance for Doubtful Accounts - Installments Bandwagon Effect	0.0	32.3
Tax effects	0.0	-221.2
Net profit adjusted to non-recurring items	352.7	424.4
% Net Margin of non-recurring items	18.1	23.5
Adjusted EBITDA of non-recurring items	843.5	816.2
% EBITDA Adjusted Margin of non-recurring items	43.3	45.2

Distribution of Wealth Created - R\$ million	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Personnel Compensation	345.9	730.0	-52.6
Payment to Governments (Taxes)	471.5	248.2	90.0
Payments to Third Parties (Rents)	3.5	2.4	45.8
Third-party Capital Remuneration (Interests and Monetary Adjustments)	383.7	1,980.9	-80.6
Undistributed Net Income for the Period	352.7	1,208.0	-70.8
Total Economic Wealth	1,557.3	4,169.5	-62.7

SANEPAR's growth and development strategy, to operate in the utilities market, also opened to the private sector, is based on our pursuit of effective results, commitment to the quality of the services provided and, above all, meeting the needs of the granting authority and shareholders.

The following figures show the economic and financial results that the Company has been achieving to sustain investment programs, providing the appropriate and necessary conditions to achieve service universalization required by the sanitation legal framework.

Economic Indicators - R\$ million	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Net Operating Revenue	1,946.4	1,805.2	7.8 %
Operating Profit	671.1	964.6	-30.4 %
Net Profit	352.7	1,208.0	-70.8 %
% Operating Margin *	28.6	59.1	-30.5 p.p.
% Net Margin *	18.1	66.9	-48.8 p.p.
% Profitability of Average Equity*	2.8	10.6	-7.8 p.p.
Net debt/EBITDA (12-month Cumulative Ratio) *	0.7	1.5	-0.8 p.p.

* Information unaudited or not reviewed by independent auditors.

At the end of 1Q26, the Company's total assets reached R\$26,827.9 million (R\$26,465.9 million as of December 31, 2025), while total liabilities at the end of 1Q26 amounted to R\$14,127.4 million (R\$14,118.1 million as of December 31, 2025).

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Comment on Performance

Of the total debt in 1Q26, R\$7,280.9 million (R\$7,392.7 million as of December 31, 2025) relate to borrowings, financing, debentures and leases, representing a reduction of 1.5% compared to fiscal year 2025.

	Baseline	MAR/26	DEC/25	Var.
Equity	R\$ Million	12,700.5	12,347.8	2.9 %
Equity value of Share*	R\$	8.40	8.17	2.8 %
Indebtedness*	%	52.7	53.3	-0.6 p.p.
Current liquidity *	R\$	1.08	1.20	-10.0 %
Dry liquidity*	R\$	1.07	1.18	-9.3 %

* Information unaudited or not reviewed by independent auditors.

EBITDA and Operating Cash Generation

EBITDA in 1Q26, which represents the Company's operating result, amounted to R\$843.5 million, compared to R\$1,115.9 million in 1Q25. The EBITDA margin increased from 61.8% to 43.3%.

Operating cash generation in 1Q26 amounted to R\$652.5 million, representing a decrease of 11.1% compared to 1Q25. The EBITDA Conversion of Operating Cash was 77.4%.

EBITDA - R\$ million	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Net Profit	352.7	1,208.0	-70.8
(+) Income taxes	245.9	-58.6	-519.6
(+) Finance Income (Loss)	72.5	-184.8	-139.2
(+) Depreciations and amortizations	172.4	151.3	13.9
EBITDA	843.5	1,115.9	-24.4
% EBITDA Margin	43.3	61.8	-18.5 p.p.
% EBITDA conversion into cash	77.4	65.7	11.7 p.p.

2.3 INVESTMENTS

Investments made in 1Q26 totaled R\$588.1 million (R\$486.7 million in 1Q25), as presented below.

Investments- R\$ million	1Q26 (1)	1Q25 (2)	Var. % (1/2)
Water	179.8	157.8	13.9
Sewage	343.0	296.7	15.6
Other investments	65.3	32.2	102.8
Total	588.1	486.7	20.8

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Comment on Performance

2.4 INDEBTEDNESS

Gross debt decreased from R\$7,392.7 million in December 2025 to R\$7,280.9 million in March 2026, representing a reduction of R\$111.8 million. Net debt increased from R\$1,784.6 million in December 2025 to R\$1,921.4 million in March 2026.

The leverage ratio, measured by the “Net Debt/EBITDA (last twelve months)” ratio, was 0.7x in 1Q26 (1.5x in 1Q25).

The indebtedness ratio was 52.7% at the end of 1Q26 (51.6% in 1Q25).

We present below the breakdown of borrowings, financing, debentures, and leases with their respective interest rates, maturity dates, and debit balances on March 31, 2026:

Debt - R\$ million	Yearly Interest Rate	Index	Contract Termination	Debit Balance	%
Caixa Econômica Federal	6.62% to 12.00%	TR	4/19/46	2,605.3	35.8
Debentures 14 th Issuance - Single Series	DI + 1.05%	-	1/15/30	615.3	8.4
Debentures 10 th Issuance - Single Series	4,66%	IPCA	3/15/27	491.5	6.7
Debentures 13 th Issuance - Single Series	DI + 1.90%	-	4/15/28	428.6	5.9
Debentures 12 th Issuance - 2 nd Series	5,89%	IPCA	1/15/32	367.2	5,0
Banco do Brasil - NCE 1 st Issuance	100% of DI	-	8/15/35	358.2	4.9
BNDES - Avançar	3.59% and 5.60%	IPCA	12/15/41	333.5	4.6
Costal - Lease	11,14%	IPC-FIPE	12/7/36	308.7	4.2
Debentures 11 th Issuance - 2 nd Series	4,25%	IPCA	3/15/29	275.8	3.8
Lease Right of use	13,87%	-	6/30/30	232.4	3.2
Debentures 11th Issuance - 3th Series	4,49%	IPCA	3/17/31	213.8	2.9
Banco KFW	1,35%	EURO	12/30/32	200.6	2.8
Debentures 9 th Issuance - 2 nd Series	107.25% of DI	-	6/11/26	157.6	2.2
Debentures 12 th Issuance - 1 st Series	DI + 1.08%	-	1/15/27	153.6	2.1
BNDES - FINAME	7,18%	IPCA	1/25/35	135.4	1.9
BNDES - PAC2	TJLP + 1.67% to 2.05%	-	7/15/29	112.3	1.5
Debentures 7 th Issuance - 2 nd Series*	4,79%	IPCA	11/15/38	77.9	1.1
BNDES - FINEM	7,86%	IPCA	11/16/44	52.1	0.7
Debentures 7 th Issuance- 4 th Series	6,57%	IPCA	11/15/38	47.7	0.7
Debentures 7 th Issuance - 1 st Series*	5,20%	IPCA	11/15/38	33.8	0.5
Debentures 4 th Issuance - 1st Series	TJLP + 1.67%	-	7/15/27	33.8	0.5
Debentures 4 th Issuance - 2 nd Series	7,44%	IPCA	7/15/27	25,0	0.3
Debentures 7 th Issuance - 3 rd Series	6,97%	IPCA	11/15/38	20.8	0.3
Total				7,280.9	100.0

* IPCA as the variable portion of TLP

The table below shows the debt profile relative to the maturity schedule:

Description - R\$ million	Debit Balance	%
Up to 12 months	1,369.9	18.8
13 to 24 months	409.4	5.6
25 to 36 months	1,048.8	14.4
37 to 60 months	1,309.7	18.0
Over 60 months	3,143.1	43.2
Total	7,280.9	100.0

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Comment on Performance

3. REGULATION

3rd Periodic Tariff Review - RTP of Sanepar (Cycle 2025 – 2028)

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

On April 26, 2024, Agepar published the Resolution No. 20, of April 26, 2024, which approved the schedule for the 3rd RTP of basic sanitation services of water and sewage.

On June 13, 2024, in the Special Meeting of the Administrative Board No. 16/2024, Agepar authorized the opening of Public Inquiry as procedure of social participation aiming to obtain contributions, suggestions, proposals, reviews, and other relevant manifestations, by any party interested, regarding the Manual of Periodic Tariff Revision of Basic Sanitation of water and sewage services”.

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

On September 12, 2024, Agepar published the resolution No. 38, of September 11, 2024, which approved the final version of the Manual of Periodic Tariff Revision of Basic Sanitation of water and sewage services - TECHNICAL NOTE No. 7/2024-CSB/DRE-AGEPAR.

On November 27, 2024, Agepar published Resolution No. 45, dated November 21, 2024, which amended the Sole Annex to Agepar Resolution No. 20/2024 – Schedule for the 3rd Periodic Tariff Review (RTP) of basic sanitation services for water and sewage.

On December 13, 2024, at its 34th Extraordinary Meeting, Agepar’s Board of Directors resolved to open a Public Consultation to receive contributions regarding the application of tariff calculation methodologies for the 3rd Periodic Tariff Review (RTP) of water and sewage services provided by Sanepar.

On December 18, 2024, Agepar submitted Public Consultation No. 11/2024 regarding the application of tariff calculation methodologies for the 3rd Periodic Tariff Review (3rd RTP) of water and sewage services (partial results relating to the topics of Treated Water Losses, Unrecoverable Revenue and Other Revenue). On 01/27/2025, Agepar published the Detailed Report on such inquiry.

In January 30, 2025, the Board held their 3rd/2025 Special Meeting, and authorized the submission of the survey of the Regulatory Remuneration Basis (BRR) to the AGEPAR, base date 12/31/2024 (with fixed assets until 12/31/2023), related to the 3rd RTP.

The respective Regulatory Asset Base (RAB) is currently under review by Agepar and may be subject to changes as a result of the Agency’s analysis.

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Comment on Performance

On February 25, 2025, Agepar disclosed the analysis of contributions received in the Public Inquiry No. 11/2024, sent on December 18, 2024.

On February 27, 2025, Agepar published the Technical Note DRE/CSB No. 003/2025 relating to the preliminary application of the methodologies of tariff calculation for the 3rd RTP of water and sewage services provided Sanepar, which disclosed the preliminary results of the components of the economic and financial model, including preliminary definitions for Losses of Treated Water, Non-Recoverable Revenue, Other Revenue, Weighted Average Cost of Capital (WACC), Efficient Operating Expenses (OPEX), X Factor, Market Projections, Assessment of Projected Investments, Regulatory Annuity, Working Capital, Regulatory Remuneration Basis, Verified Revenue, Compensatory Adjustments.

On April 15, 2025, at its 6th Ordinary Meeting, Agepar's Board of Directors approved the average basic tariff of the 3rd Periodic Tariff Review (RTP) for the 2025–2028 Tariff Cycle, set at R\$6.83/m³ (six reais and eighty-three centavos per cubic meter) for treated water supplied and sewage collected and treated under the basic sanitation services provided by Sanepar, representing a tariff adjustment index of 3.7753%, applied on a linear basis across Sanepar's entire prevailing tariff structure.

The Technical Note and the Economic and Financial Model Sheet of the 3rd Periodic Tariff Review can be found at: <https://www.agepar.pr.gov.br/Pagina/Audiencias-Publicas>

Social Tariff

On December 3, 2024, at its 32nd Ordinary Meeting, Agepar's Board of Directors resolved to open a Public Consultation to receive contributions regarding the update of the tariff structure for water and sewage sanitation services provided by Sanepar, in compliance with Federal Law No. 14,898/2024, which established nationwide guidelines for the Social Tariff for Water and Sewage.

On December 9, 2024, Agepar submitted to Public Consultation No. 10/2024 the proposal for the implementation of the Social Tariff for Water and Sewerage established by Federal Law No. 14,898/2024, and on January 21, 2025, it disclosed the Detailed Report of the consultation carried out.

On June 30, 2025, Agepar sent to Public Hearing No. 002/2025 the Technical Note No. 009/2025 - AGEPAR/DRE/CSB, which comprises the proposal for implementation of Social Tariff for Water and Sewage Services, established by the Federal Law No. 14.898/2024 in the tariff structure of basic sanitation services of the Companhia de Saneamento do Parana (Sanepar). In addition, in the hearing mentioned above, the company had the opportunity of presenting contributions to the Technical Note, which are compiled in the Detailed Report of Contributions Received, available at the Agency's website.

On August 21, 2025, Agepar published Resolution No. 36/2025, which approved the creation of a new Social Tariff category for Water and Sewage within Sanepar's tariff structure, arising from Federal Law No. 14,898/2024. This new category grants a 50% discount compared to the residential category, applied to the fixed consumption range (first tier), and the discounted rate per cubic meter

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Comment on Performance

(m³) applies to the first 15 m³ consumed. Any consumption exceeding this threshold is charged at the residential tariff, with no discount. In order to maintain the prevailing average tariff of R\$6.83/m³, the tariff tables were increased by 2.7117%. The deadline for implementing the updated tariff structure is 120 days. Further information on the matter is available at Agepar's website:

<https://www.agepar.pr.gov.br/Pagina/Leis-e-Atos-3>.

As of December 15, 2025, the new tariff structure implementing the Social Tariff for Water and Sewerage, arising from Federal Law No. 14,898/2024, came into force, as approved by Agepar through Resolution No. 36/2025, dated August 21, 2025.

Annual Tariff Adjustment Index – IRT 2026

On February 27, 2026, the Company filed a request for the Annual Tariff Adjustment Index (IRT 2026) with Agepar. At a meeting of the Agency's Board of Directors held on April 13, 2026, a tariff adjustment of 2.4993% was approved, to be applied to the equilibrium tariff, resulting in an average tariff of R\$ 7.0032/m³, in accordance with the applicable adjustment methodology set forth in Agepar Technical Note No. 23/2026. The aforementioned adjustment will be applied as of May 17, 2026.

4. ESG AGENDA - ENVIRONMENTAL, SOCIAL, AND GOVERNANCE

The Company began 2026 by strengthening its commitment to an organizational culture of ethics and integrity. In January, the first revision of Sanepar's Integrity Program for Third Parties since its implementation in 2023 came into effect.

Two of the main changes are related to due diligence, a process through which Sanepar analyzes publicly available information on companies to confirm data and identify potential risks or illegalities in its business relationships. The monetary threshold for conducting such analysis was standardized, applying to contracts exceeding R\$ 2 million, and due diligence was also made mandatory for direct contracting. Another significant change relates to risk monitoring, with the implementation of a more robust risk identification questionnaire.

In terms of sector performance, Instituto Trata Brasil released the 2026 National Sanitation Ranking on March 18. Six cities operated by Sanepar ranked among the top 20 in the country: Foz do Iguaçu, Maringá, São José dos Pinhais, Ponta Grossa, Londrina and Curitiba. This result reflects a trajectory of continuous growth and financial strength; between 2021 and 2025, the Company invested more than R\$ 9.5 billion in its water and sewerage systems. In the last year alone, investments in the six cities that stood out in the ranking exceeded R\$ 786 million.

Concluding the quarter's initiatives, Sanepar marked World Water Day (March 22) by mobilizing 350 volunteers in a river clean-up campaign across 11 cities in the state of Paraná. This initiative reinforces the Company's social commitment to raising public awareness of the protection of water sources, a key factor in ensuring the sustainability and quality of public water supply

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Notes do the Interim Financial Information

1. GENERAL INFORMATION

Companhia de Saneamento do Paraná – SANEPAR (also identified as “Company” or “Sanepar”), located at Rua Engenheiros Rebouças in Curitiba – Paraná, is a mixed capital company, controlled by the government of the state of Paraná and its municipalities, and engaged in rendering basic sanitation services, mainly water distribution, collection and treatment of sewage and solid waste, as well as conducting studies, projects and construction work of new facilities, expansion of water distribution and collection and sewage treatment networks, and rendering of advisory services and technical assistance in its areas of activity. The Company also collaborates with federal, state, municipal agencies, and other entities in issues relevant to the achievement of its core business.

On July 28, 2020, Law 20.266/2020 was sanctioned, which amended Article 1 of Law 4.684, of January 24, 1963, authorizing the Company to operate, including abroad, in the exploration of public services and private systems water supply, collection, removal and final disposal of effluents, domestic and industrial solid waste, urban drainage, related services to protection of the environment and its water resources, in addition to being authorized to sell the energy generated in its units, services and rights arising from its patrimonial assets and to use networks for the installation of optical fibers. The Company may also hold majority or minority interests in consortia, investment funds or businesses together with state-owned and private sector companies. These businesses can be managed directly or through subsidiaries, through special-purpose entities or other legal types of association approved in the Annual Shareholders’ Meeting.

The Company is registered with the Brazilian Securities and Exchange Commission (CVM) as a Category A Public Company (issuers authorized to trade any type of securities) and has its shares traded on the São Paulo Stock Exchange (B3 – Brasil, Bolsa, Balcão), listed at Level 2 of Corporate Governance.

The Company, through 346 municipal concessions, provides water treatment and distribution, and sewage collection and treatment services. As established by the 6th/2023 and the 7th/2023 Special Meetings of Water and Sewage Microregions of the State of Paraná (MRAE-1, MRAE-2, and MRAE-3), the concession terms of 343 municipalities were standardized with due date on June 5, 2048, except for the municipalities: (i) Porto União, with due date on 03/31/2048; (ii) Maringá, with due date on 08/27/2040, which was the matter of unappealable court decision, under phase of fulfillment of decision for calculation of amounts due by the municipality as previous compensation; and (iii) Andirá, with due date on 12/05/2032, not operated by the Company.

Upon termination of the concession, the municipality shall reimburse the Company for the amounts of the concession-related assets. Additionally, in relation to the agreement with the municipality of Maringá, the parties (Municipality and Company) have discussed judicially the validity of the amendment that postponed the concession with the municipality and, after going through all courts, with the judgment of ARE No. 1363547 on 02/14/2025, exhausted all appeals the appeals made by the Fifth Civil Chamber of TJ/PR in the records of Civil Appeal No. 867.874-2. The judicial decision provides that the Concession Contract will not be extinguished until the municipality performs the payment of the compensation due to the Company, upon the fulfillment of the sentence. On 04/04/2025, the municipality of Maringá moved in the records of the Public Civil Lawsuit No. 0009874-25.2009.8.16.0017 for the beginning of the process for fulfillment of the decision, for the calculation of amounts due as previous compensation. As a continuous act, the Company reassured in the records that an assessment of the amounts to be paid by the

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Notes do the Interim Financial Information

municipality shall occur in court. Also, until such indemnification occurs, the Company will continue to provide water and sewage services, as provided in the v. decision entered by the Fifth Civil Division of TJ/PR. Currently, the proceeding is in the stage of submission of documents by the parties, pursuant to Article 510 of the Brazilian Code of Civil Procedure.

2. PRESENTATION OF THE INTERIM FINANCIAL INFORMATION

2.1. Statement of Compliance

The interim financial information is prepared using the operational continuity accounting basis and is being presented in accordance with CPC 21 (R1) “Demonstração Intermediária”, issued by the Pronouncements Accounting Committee (CPC), and IAS 34 “Interim Financial Reporting”, issued by the International Accounting Standards Board (IASB), applicable to the preparation of interim financial information (“ITR”), and consistently with the standards issued by the Brazilian Securities and Exchange Commission (CVM). . Therefore, the Interim Financial Information also complies with the IFRSs, and shows all the material information specific to Interim Accounting Information, which is consistent with the information used by Management to manage the Company.

The interim financial information were prepared considering all the company's relevant and material accounting information, which correspond to that used in the Administration's management.

The interim financial Information was authorized for disclosure by the Company's Management on May 14, 2026.

2.2. Measurement and Presentation Basis

The Interim Financial Information was prepared considering the historical cost, except for the recognized revaluations, as a value basis, the financial assets measured at fair value and certain classes of current and non-current assets and liabilities, as presented in the note on accounting practices.

2.3. Functional and presentation currency

All amounts presented in the Financial Statements, including the amounts in the Notes, are stated in thousands of Brazilian Reais, which the Company's functional currency, unless otherwise stated.

3. SIGNIFICANT ACCOUNTING POLICIES

The main significant accounting policies used in the preparation of the Interim Financial Information for the quarter ended March 31, 2026, are consistent with the policies described in Note 3 to the Company's Financial Statements for the year ended December 31, 2025. Accordingly, this interim financial information should be read together with the annual financial statements for the year ended December 31, 2025, which were disclosed on February 26, 2026.

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Notes do the Interim Financial Information

New standards, amendments to interpretation of standards

The issuances and amendments to standards issued by the International Accounting Standards Board (“IASB”) and the International Sustainability Standards Board (“ISSB”), as previously disclosed in the Financial Statements as of December 31, 2025, continue to be monitored by the Company. For the period ended March 31, 2026, Management assessed the effects of standards and amendments whose effective date commenced on January 1, 2026, and concluded that there were no material impacts on the recognition, measurement and presentation of the Company’s interim financial information. In addition, the Company continues to assess the impacts of standards issued but not yet effective, as described below:

- *IFRS S1 and IFRS S2 Standards (ISSB) – CBPS 01 and CBPS 02 – Sustainability and Climate-Related Disclosure Requirements*: mandatory in Brazil for fiscal years beginning on or after January 1, 2026, pursuant to CVM Resolution No. 193/2023. These standards do not change the criteria for recognition, measurement and presentation of financial information, but introduce additional disclosure requirements in a specific sustainability report. The Company continues to enhance its governance, data collection and reporting processes, with a focus on climate-related risks relevant to the basic sanitation sector, and continues to assess the impacts on its future disclosures;
- *Amendments to IFRS 9 and IFRS 7 – Amendments to the classification, measurement and disclosure of financial instruments (CPC 48 and CPC 40 (R1))*: effective for fiscal years beginning on or after January 1, 2026, and applied by the Company in the current year. The amendments introduced clarifications related to the classification, measurement and disclosure of financial instruments, including certain contractual terms that may alter cash flows due to the occurrence of contingent events. Management assessed the effects of the initial adoption of these amendments, considering the nature of the Company’s financial assets and liabilities, and did not identify material impacts on classification and measurement, with the amendments resulting in limited enhancements to disclosures, when applicable. The Company notes that CPC is expected to incorporate these changes in future revisions of CPC 48 and CPC 40 (R1);
- *Annual Improvements to IFRS Accounting Standards – Volume 11 (Technical Pronouncements Review No. 29 – CVM Resolution No. 242/2026)*: effective for fiscal years beginning on or after January 1, 2026, and applied by the Company in the current year. These improvements included limited-scope amendments to standards applicable to the Company: IFRS 7 – Financial Instruments: Disclosures (CPC 40 (R1)), IFRS 9 – Financial Instruments (CPC 48) and IAS 7 – Statement of Cash Flows (CPC 03 (R2)). The adoption of these improvements did not result in material impacts on the Company’s financial statements;
- *Issuance of IFRS 18 – Presentation and Disclosure in Financial Statements (CPC 51)*: effective for fiscal years beginning on or after January 1, 2027, with comparative information for 2026; early adoption is not permitted for publicly-held companies in Brazil, pursuant to CVM Resolutions Nos. 237 and 238/2025. The Company highlights that 2026 data will serve as the comparative period in the 2027 financial statements and, therefore, continued during 1Q26 to assess impacts and adapt its systems and processes, focusing on the new structure of the Statement of Profit or Loss, which will classify all income and expenses into five mandatory categories: operating, investing, financing, income tax and discontinued operations, management performance measures defined by Management, and amendments to IAS 7 – Statements of cash flows, (CPC 03 (R2)), IAS 8 – Accounting policies, estimate changes, and errors (CPC 23) and IAS 33 – Earnings per Share (CPC 41). To date, no material impacts on the measurement of assets, liabilities or results have been identified; changes are mainly expected in presentation and the level of detail of the notes; and

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Notes do the Interim Financial Information

▪ **IASB Project – Rate-regulated Activities:** this standard is relevant to the Company, as it operates in a regulated sector with concessions and regulated tariffs. The Company continues to monitor the development of this project at the IASB and its potential endorsement process in Brazil.

Additionally, other amendments and improvements issued by the IASB and endorsed in Brazil, when applicable, may require disclosure adjustments in future periods, which have been assessed by the Company.

4. RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

The Company is exposed to financial risks, however, they are managed or mitigated to not significantly affect the results of its operations and are described in this Note.

4.1. Financial risk management

Business Risk: the Company's business relates primarily to sourcing, treating, and distributing water, collecting, and treating sewage for 345 municipal concessions in the State of Paraná and one in the State of Santa Catarina. The Company's results depend on the maintenance of concessions in the municipalities where it operates, concession contracts and program contracts last until 2048, with the exception of concession contracts for Andirá (not operated), which lasts until 2032, and Maringá, which lasts until 2040. These contracts provided for targets for the expansion and maintenance of water and sewage systems, related to the rate of service of the water supply and sewage collection networks. In the event of termination of contracts, the granting authority must compensate the Company for the amounts of unamortized investments related to the concession, upon assessment. The Regulatory Agency of Parana (AGEPAR) approves the process of readjustment and review of the tariff.

Credit Risk: the Company is exposed to the credit risk of the counterpart in its financial transactions (cash and cash equivalents, bank deposits, and financial institutions) and accounts receivable (credit to customers and balances with related parties). The maximum exposure is equivalent to the carrying amount as of March 31, 2026, and is stated in Notes 6, 9, and 19. The risks related to customers are mitigated by their composition, which includes a pulverized base that covers the entire population of the state of Paraná. Considering the type of business, Management does not conduct a credit analysis on the customer's ability to pay, adopting the practice of cutting off the supply in the event of default upon prior written notice delivered to the user, at least thirty days in advance of the scheduled cut date. The level of losses on the realization of accounts receivable is considered normal for the sanitation sector.

The practice of cutting supply does not apply to government agencies; however, Management is intensifying efforts to reduce default levels with negotiations with debtor municipalities and if there is no agreement, the Company enters with judicial collection.

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Notes do the Interim Financial Information

Interest rate risk: interest rate risk is the risk that the fair value of future cash flows of a certain financial instrument changes due to variations in market interest rates. The Company's exposure to the risk of changes in market interest rates refers mainly to the Company's long-term obligations subject to variable interest rates.

This risk is due to the possibility of the Company incurring losses on account of interest rate fluctuations, which may increase the financial expenses on borrowings, financing, debentures, leases, and other financial liabilities.

Interest rate sensitivity analysis: the Company's Management calculates the sensitivity to a possible change in the rate of return on financial investments and interest on borrowings, financing, debentures, and leases subject to variable interest rates, which may generate significant impacts. If the rates of return on financial investments and the interest on loans and financing denominated in Brazilian reais were to vary by approximately 25% and 50%, either upward or downward, with all other variables held constant, the effect on profit before income tax would amount to R\$21,423 and R\$42,846 as of March 31, 2026, either increase or decrease, mainly as a result of income from financial investments and lower or higher interest expenses on financial investments and on variable-rate loans and financing, as described below.

Description	Index	+25%	-25%	+50%	-50%
Financial investments	DI	48,617	(48,617)	97,234	(97,234)
Assets		48,617	(48,617)	97,234	(97,234)
Caixa Econômica Federal	TR	(2,435)	2,435	(4,870)	4,870
BNDES-PAC2	TJLP	(608)	608	(1,216)	1,216
AVANÇAR BNDES	IPCA	(480)	480	(960)	960
FINAME BNDES	IPCA	(298)	298	(596)	596
FINEM BNDES	IPCA	(74)	74	(148)	148
Debentures - 4 th Issuance - 1 st Series	TJLP	(215)	215	(430)	430
Debentures - 4 th Issuance - 2 nd Series	IPCA	(109)	109	(218)	218
Debentures - 7 th Issuance	TLP	(665)	665	(1,330)	1,330
Debentures - 9 th Issuance - 2 nd Series	DI	(1,393)	1,393	(2,786)	2,786
Debentures - 10 th Issuance	IPCA	(1,984)	1,984	(3,968)	3,968
Debentures - 11 th Issuance - 1 st Series	DI	(498)	498	(996)	996
Debentures - 11 th Issuance - 1 st and 3 rd Series	IPCA	(1,989)	1,989	(3,978)	3,978
Debentures - 12 th Issuance - 1 st Series	DI	(1,555)	1,555	(3,110)	3,110
Debentures - 12 th Issuance - 2 nd Series	IPCA	(1,407)	1,407	(2,814)	2,814
Debentures - 13 th Issuance	DI	(3,548)	3,548	(7,096)	7,096
Debentures - 14 th Issuance	DI	(5,197)	5,197	(10,394)	10,394
Operating Lease-Purchase Agreement	DI	(1,527)	1,527	(3,054)	3,054
BANCO DO BRASIL - BB-NC1	DI	(3,212)	3,212	(6,424)	6,424
Liabilities		(27,194)	27,194	(54,388)	54,388
Effect on Income before taxation		21,423	(21,423)	42,846	(42,846)

The index considered for the twelve-month period ended on March 31, 2026, were TR of 2.03% and the TJLP of 8.97% obtained from Central Bank of Brazil (BACEN), the Broad Consumer Price Index (IPCA) at the rate of 4.14% obtained from IBGE (Brazilian Statistics Bureau), the DI at the rate of 14.79% obtained from B3 – Brasil, Bolsa e Balcão and the CPI at the rate of 3.51% obtained from FIPE.

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Notes do the Interim Financial Information

Exchange rate sensitivity analysis: we present below the impacts that would be generated by changes in the risk variables related to derivative financial instruments intended to hedge foreign-currency borrowings. According to data from the Central Bank of Brazil (BACEN), obtained from the Market Outlook System, the probable scenario for the next quarter is an increase of 1.4235% in the US dollar rate. This scenario uses the average exchange rate projected for June 2026, compared to the last PTAX rate disclosed for March 31, 2026.

Considering the amount of foreign-currency debt of €33,446 thousand (BRL 201,066), the Euro exchange rate of BRL 6.0117 as of March 31, 2026 (PTAX – Central Bank of Brazil), and assuming the maintenance of the proportional amount of US\$ 1.1518 per euro, based on a PTAX U.S. dollar rate of BRL 5.2937, the Company estimates a probable impact of BRL 2,862. Below, we present the exchange rate variation of 25% and 50% for appreciation and depreciation in relation to this exposure:

Effect on result	Probable Impact	+25%	-25%	+50%	-50%
Variation risk in Euro (Increase of 1.4235%)	2,862	(50,267)	50,267	(100,534)	100,534

Liquidity risk: Liquidity risk consists in the possibility of the Company not having sufficient funds to meet its commitments due to the different currencies and realization/settlement terms of its rights and obligations. The Company structures the maturities of non-derivative financial contracts, as shown in Note 13 to avoid affecting their liquidity. The liquidity and cash flow control are managed daily by the Company's management functions in order to ensure that the operating cash generation and the previous fund raising, when necessary, are sufficient for complying with its commitment schedule, thus reducing liquidity risks. Additionally, the Company has a dividend policy and a cash and management risk policy.

Derivative Financial Instruments: Under the Company's Risk, Treasury, and Market Management Policy, to mitigate the foreign exchange exposure-related risks, three financial institutions were hired to carry out non-speculative hedging transactions when funds arising from the borrowing from KfW Bank are received, by exchanging (Swap) of the fluctuation on the Euro-denominated debt + 1.35% interest per year for a percentage of the CDI. The Company does not apply hedge accounting to this contract and measures it at fair value through profit or loss, with the effects of this derivative financial instrument recognized in financial results. The debt of this borrowing is shown in Note 13.

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Notes do the Interim Financial Information

As at March 31, 2026, the Company has swap contracts (Euro + Interest v. CDI) as shown below

Financial Instruments - Swap Contracts							
Operation	Agent	Operation Start Date	Maturity of the Operation	Notional Value EUR	Fair Value of Asset Position (in R\$)	Fair Value of Liability Position (in R\$)	Gain (Loss) on Derivative Instruments - Swap (in R\$)
1	Banco Itaú	11/28/2023	06/25/2026	2,181	13,053	11,901	1,152
2	Banco Bradesco	06/04/2024	06/25/2026	200	1,198	1,161	37
3	Banco Bradesco	06/04/2024	12/24/2026	2,381	14,111	13,636	475
4	Banco Itaú	06/04/2024	06/25/2027	2,381	13,914	13,449	465
5	Banco Itaú	06/04/2024	12/24/2027	2,381	13,733	13,308	425
6	Banco Itaú	06/04/2024	06/26/2028	2,381	13,575	13,190	385
7	Banco Itaú	06/04/2024	12/22/2028	2,381	13,402	13,086	316
8	Banco Itaú	06/04/2024	06/25/2029	2,381	13,230	12,982	248
9	Banco Itaú	06/04/2024	12/24/2029	1,513	8,309	8,208	101
10	Banco Santander	11/28/2024	12/24/2029	868	4,775	5,061	(286)
11	Banco Itaú	11/28/2024	06/25/2030	2,381	12,895	14,237	(1,342)
12	Banco Itaú	11/28/2024	12/24/2030	2,381	12,741	14,123	(1,382)
13	Banco Itaú	11/28/2024	06/25/2031	2,381	12,552	14,074	(1,522)
14	Banco Itaú	11/28/2024	12/24/2031	1,884	9,804	11,003	(1,199)
15	Banco Itaú	06/16/2025	12/24/2031	497	2,587	3,006	(419)
16	Banco Itaú	06/16/2025	06/25/2032	2,381	12,214	14,218	(2,004)
17	Banco Santander	06/16/2025	12/24/2032	2,380	11,948	13,996	(2,048)
TOTAL				33,333	184,041	190,639	(6,598)

2.2. Capital risk management

The goal of the Company's capital management is to ensure that it maintains a strong credit rating with financial institutions and risk rating agencies and an optimal capital ratio in order to support the Company's business and maximize shareholder value. The Company manages its capital structure and makes adjustments to adapt to existing economic conditions. For this purpose, the Company can make dividend payments, enter new borrowings and financing, and issue promissory notes and debentures. For the period ended March 31, 2026, there were no changes to the capital structure goals, policies, or processes.

In order to preserve its liquidity and payment capability, the Company uses as leverage metrics the net debt-to-equity ratio. For net debt effect purposes, the Company takes into account borrowings, financing, debentures, and leases, minus cash and cash equivalents:

Description	03/31/2026	12/31/2025
Borrowings, Financing, Debentures, Leases, and PPP	7,280,863	7,392,664
Cash and cash equivalents	(5,359,482)	(5,608,131)
Net debt	1,921,381	1,784,533
Equity	12,700,462	12,347,781
Net debt/Equity ratio	0.15	0.14

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Notes do the Interim Financial Information

2.3. Financial Instruments

The financial instruments are recognized in the Company's Financial Statements and their fair values are the same as the carrying amounts, as follows:

Description	03/31/2026	12/31/2025
Assets		
Fair value measured through income		
Financial investments	5,304,820	5,589,428
Derivative Financial Instruments	-	14,029
Restricted deposits	269,792	259,725
Amortized cost		
Cash and banks	54,662	18,703
Trade Accounts Receivable, net	1,319,158	1,283,338
Contractual financial assets	874,445	797,305
Other accounts receivable	249,889	146,579
Total	8,072,766	8,109,107
Liabilities		
Fair value measured through income		
Derivative Financial Instruments	6,598	-
Amortized cost		
Borrowings, Financing, Debentures, Leases, and PPP	7,280,863	7,392,664
Trade payables	422,424	516,507
Other Accounts Payable	282,176	264,344
Total	7,992,061	8,173,515

The hierarchy level of fair value measured through profit or loss of the Company's assets is classified under level 2, which corresponds to Financial Investments, Derivative Instruments, and Restricted Deposits, according to CPC 48 "Financial Instruments".

5. CASH AND CASH EQUIVALENTS

These may be broken down as follows:

Description	03/31/2026	12/31/2025
Unrestricted bank deposits	7,743	12,052
Restricted bank deposits	46,919	6,651
	54,662	18,703
Financial investments	5,304,820	5,589,428
Total Cash and cash equivalents	5,359,482	5,608,131

Financial investments are close to fair value, classified in level 2 of the fair value hierarchy and have short-term characteristics, high liquidity, and low risk of changes in value. These are made up of a fixed income fund, invested in an exclusive Investment Fund (CNPJ 03.737.212/0001-44 – Caixa Exclusivo Sanepar I Fundo de Investimento Financeiro Renda Fixa Caixa – Limited Liability), Exclusive Investment Fund of Banco do Brasil (CNPJ: 61.585.013/0001-64 - BB Sanepar Fundo de Investimento Financeiro Renda Fixa Longo Prazo - Limited Liability) whose portfolio is composed mostly of federal government bonds and by CDB along with Caixa (CNPJ 00.360.305/0001-04), with an average yield of 100.4% of CDI (100.3% in 2025). Investments in CDBs have profitability of 100.5% to 102.0% of CDI.

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

Notes do the Interim Financial Information

6. TRADE RECEIVABLES

a) The aging list of trade receivables is as follows:

Description	03/31/2026	12/31/2025
Falling Due Accounts Receivable	453,743	426,150
Accounts Receivable from Installment Payments	329,055	347,692
Adjustment to Present Value	(49,174)	(52,777)
Accounts to be Billed (Unbilled Consumption)	338,492	340,306
	<u>1,072,116</u>	<u>1,061,371</u>
Overdue Accounts Receivable		
1-30 days	231,615	213,098
31 to 60 days	75,458	73,031
61 to 90 days	34,501	33,564
91 to 180 days	69,323	63,852
Over 180 days	743,816	711,379
Expected credit losses	(907,671)	(872,957)
	<u>247,042</u>	<u>221,967</u>
Total of Trade Accounts Receivable, net	<u>1,319,158</u>	<u>1,283,338</u>
Current	1,219,931	1,175,286
Non-current	99,227	108,052

The table below shows the breakdown of total trade receivables, net of expected credit losses:

Description	Trade Accounts Receivable	Allowance for Doubtful Accounts	Adjustment to Present Value	03/31/2026	12/31/2025
Municipal Administration	116,745	(54,823)	(30)	61,892	59,680
Private	2,136,507	(852,848)	(49,144)	1,234,515	1,204,708
Federal Entity	2,257	-	-	2,257	2,375
State Entity	20,494	-	-	20,494	16,575
Closing balance	<u>2,276,003</u>	<u>(907,671)</u>	<u>(49,174)</u>	<u>1,319,158</u>	<u>1,283,338</u>

b) Changes in expected credit losses in the realization of receivables are as follows:

Description	03/31/2026	12/31/2025
Opening balance	(872,957)	(636,354)
Amounts recorded as (Expenses)/Reversal	(34,714)	(236,603)
Closing balance	<u>(907,671)</u>	<u>(872,957)</u>

c) The table below shows the breakdown of the balance of expected credit losses in the realization of receivables:

Description	03/31/2026	12/31/2025
Private Customers	(852,848)	(818,342)
Municipal Administration	(54,823)	(54,615)
Total	<u>(907,671)</u>	<u>(872,957)</u>

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

Notes do the Interim Financial Information

d) The balances of short- and long-term trade receivables arising from installment payments have been discounted to present value. Changes in adjustment to present value were as follows:

Description	03/31/2026	12/31/2025
Opening balance	(52,777)	(56,689)
Adjustment to Present Value	3,603	3,912
Closing balance	(49,174)	(52,777)

7. RECOVERABLE TAXES AND CONTRIBUTIONS

These have the following composition:

Description	03/31/2026	12/31/2025
Income Tax to Offset (1)	223,976	191,378
Total	223,976	191,378
Current	223,976	191,378

(1) IRPJ amounting to R\$ 136,857, arising from the determination of the Negative Balance of the actual profit calculation for the year ended 2025, and IRRF amounting to R\$ 87,119, accrued on the Company's financial investments through the first quarter of 2026.

8. RESTRICTED DEPOSITS

These may be broken down as follows:

Description	03/31/2026	12/31/2025
Reserves kept in CAIXA (1)	164,742	151,467
Other Agreements (2)	105,050	108,258
Total	269,792	259,725
Current	105,050	108,258
Non-current	164,742	151,467

(1) Reserve accounts linked to financing agreements in amounts sufficient to comply with contractual clauses;

(2) Technical and financial cooperation agreement entered into with Itaipu Binacional for the development of the project "Management of Water Resources and Water Security in the Western Region of Paraná".

9. OTHER RECEIVABLES

These may be broken down as follows:

Description	03/31/2026	12/31/2025
Advances to employees	21,607	17,327
Reimbursable payments	2,664	2,189
Guarantee Deposits	2,533	2,119
Municipal Fund for Sanitation and Environmental Administration (1)	221,171	122,962
Prepaid Expenses	291	283
Bonds and Other Credits	1,623	1,699
Total	249,889	146,579
Current	38,002	28,479
Non-current	211,887	118,100

(1) Anticipation of transfer to the Funds for Municipal Sanitation and Environmental Management, as provided in the program contract.

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Notes do the Interim Financial Information

10. CONTRACTUAL FINANCIAL ASSETS

Changes in financial assets are as follows:

Description	12/31/2025	Additions	NPV revenue	NPV expenses	03/31/2026
Unamortized investment	2,731,481	55,327	-	-	2,786,808
Adjustment to Present Value	(1,934,176)	(38,813)	60,626	-	(1,912,363)
Total	797,305	(a) 16,514	60,626	-	874,445

(a) Amount transferred from property, plant and equipment and intangible assets, referring to the expectation of residual value receivable at the end of program contracts, net of the Adjustment to Present Value for the period (Note 12c).

The equivalent discount rate applied to calculate the Adjustment to Present Value was 5.38% (5.66% in 2025), which represents the spread between the projected IPCA for the year and the WACC rate, and took into account the Program Contracts terms.

11. CONTRACTUAL ASSET

Changes are as follows:

Description	12/31/2025	Additions	Interest capitalization	Write-off and Losses	Transfers to intangible assets	Requisition for works	03/31/2026
Projects and Works in Progress	3,540,304	498,371	12,652	-	(270,023)	-	3,781,304
Inventory for Works	122,424	50,420	-	-	-	(33,206)	139,638
Construction in progress PPP	23,068	8,903	-	-	(565)	-	31,406
Total	3,685,796	557,694	12,652	-	(270,588)	(33,206)	3,952,348

In the first quarter of 2026, the Company recorded projects and construction in progress in the amount of R\$ 557,694 (R\$ 461,360 in the same period of 2025), arising from: (i) expansion of the Water Supply System, mainly in the municipalities of Umuarama, Piraquara, Castro and São José dos Pinhais; and (ii) sewage collection and treatment, mainly in the municipalities of Curitiba, Araçongas, Cascavel, Castro and Assis Chateaubriand. Amounts related to completed works from expansions of the Water Supply System and the Sewage Collection and Treatment System were transferred to Intangible Assets, mainly in the municipalities of Telêmaco Borba, Rio Branco do Sul, Medianeira, Foz do Iguaçu, Itaipulândia and Curitiba.

In the first quarter of 2026, interest and other financial charges incurred on the funds and borrowings that financed the Company's projects and works were capitalized, amounting to R\$12,652 (R\$12,538 in the same period of 2025). The average rate used to determine the amount of capitalized borrowing costs concerning total costs was 6.7% (7.1% in the same period of 2025).

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Notes do the Interim Financial Information

12. PROPERTY, PLANT AND EQUIPMENT, AND INTANGIBLE ASSETS

a) Property, plant and equipment

The breakdown of these is as follows:

By account			03/31/2026	12/31/2025
Description	Cost	Accumulated depreciation	Net amount	
Goods for Administrative Use	440,190	(196,210)	243,980	244,228
Other Fixed Assets	9,004	(7,921)	1,083	1,602
Lease of Right of Use	332,184	(145,614)	186,570	207,415
Total	781,378	(349,745)	431,633	453,245

By nature				03/31/2026	12/31/2025
Description	Yearly Depreciation Rate	Cost	Accumulated depreciation	Net amount	
Plots of land	-	2,942	-	2,942	2,921
Civil construction	*1.84%	135,264	(31,646)	103,618	103,214
Improvements	*2%	11,384	(1,278)	10,106	10,083
Facilities	*5.83%	14,995	(6,293)	8,702	8,915
Equipment	*6.23%	115,005	(55,760)	59,245	59,593
Furniture and fixtures	*7.14%	59,122	(31,528)	27,594	27,488
IT equipment	*19.82%	49,445	(35,737)	13,708	13,146
Vehicles	*13.05%	35,662	(19,717)	15,945	16,616
Machinery, Tractors, and similar items	*19.35%	23,443	(21,174)	2,269	2,370
Tools	*6.67%	1,789	(998)	791	816
Patrimonial Assets to be Incorporated	-	143	-	143	668
Lease of Right of Use	*3.87%	332,184	(145,614)	186,570	207,415
Total		781,378	(349,745)	431,633	453,245

* Weighted Average Rate

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

Notes do the Interim Financial Information

b) Intangible assets

The breakdown of these is as follows:

By account			03/31/2026	12/31/2025
Description	Cost	Accumulated Amortization	Net amount	
Water Mains	8,301,953	(2,643,906)	5,658,047	5,540,841
Sewage Mains	8,818,050	(2,349,443)	6,468,607	6,443,371
Solid waste	7,814	(7,814)	-	-
Right-of-use and System Operation	125,120	(83,558)	41,562	42,031
Lease of Right of Use	202,117	(37,962)	164,155	165,421
IT Systems under Implementation	124,409	-	124,409	120,623
Other Intangible Assets	488,652	(188,158)	300,494	290,040
Total	18,068,115	(5,310,841)	12,757,274	12,602,327

By nature				03/31/2026	12/31/2025
Description	Yearly Amortization Rate	Cost	Accumulated Amortization	Net amount	
Plots of land	-	367,050	-	367,050	363,758
Wells	*3.10%	223,976	(51,315)	172,661	166,707
Dams	*2.67%	295,671	(86,756)	208,915	208,250
Civil construction Improvements	*2.59%	4,686,959	(1,063,074)	3,623,885	3,584,160
Piping	*2.67%	90,272	(12,781)	77,491	75,750
Building Connections	*2.64%	8,122,341	(2,384,563)	5,737,778	5,676,288
Facilities	*3.33%	1,238,931	(409,809)	829,122	812,014
Hydrometers	*5.83%	308,723	(155,587)	153,136	156,446
Macro-meters	*10%	440,606	(172,608)	267,998	257,640
Equipment	*10%	10,818	(6,905)	3,913	4,062
Furniture and fixtures	*6.23%	1,277,167	(535,755)	741,412	732,834
IT equipment	*7.14%	8,561	(4,966)	3,595	3,483
IT programs	*19.82%	106,659	(93,312)	13,347	14,048
Vehicles	*20%	324,223	(133,679)	190,544	185,640
Machinery, Tractors, and similar items	*13.05%	19,148	(15,684)	3,464	3,688
Tools	*19.35%	27,174	(25,651)	1,523	1,605
Right-of-Use and Transmission Lines	*6.67%	400	(291)	109	112
Carbon Credit	*6.25%	4,823	(1,409)	3,414	3,487
Environment Protection and Preservation	100%	-	-	-	20
Concession of the Municipality of Curitiba (*20%	50,169	(35,177)	14,992	16,005
Concession of the Municipality of Cianorte (*1.5%	125,000	(83,437)	41,563	42,031
Patrimonial Assets to be Incorporated	*5%	120	(120)	-	-
Lease of Right of Use	-	12,798	-	12,798	8,256
IT Systems under Implementation	*7.24%	202,117	(37,962)	164,155	165,421
Total		18,068,115	(5,310,841)	12,757,274	12,602,327

* Weighted Average Rate

- (1) Right to grant the onerous concession agreement executed on December 6, 2001, which renewed in advance on June 5, 2018, with the execution of the program agreement in accordance with Law 11.445, of January 5, 2007, and other relevant legal acts;
- (2) Right to grant an onerous concession agreement with the Municipality of Cianorte, executed on March 7, 2002, to provide solid waste collection, treatment, and final disposal public utility services for a 20-year period. The continuity of the services was authorized on a tentative basis by Cianorte Municipal Decree 3, of January 12, 2023, for the period until April 30, 2025, or until the service provision in the municipality is regularized under the terms of current legislation.

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Notes do the Interim Financial Information

Public-Private Partnership:

Assets linked to Public-Private Partnership (PPP) contracts (MRAE1 – Center-Coast Micro-region, MRAE2 – Center-East Micro-region and MRAE3 – West Micro-region), amounting to R\$901,632, relate to the assignment by the Company of the structure of the Sanitary Sewage Systems for the execution of the respective contracts.

As at March 31, 2026, the carrying amount for each asset category linked to the Public-Private Partnership recognized in Intangible Assets is as follows:

By account				03/31/2026	12/31/2025
Description	Yearly Amortization Rate	Cost	Accumulated Amortization	Net amount	
Plots of land	-	13,816	-	13,816	12,902
Civil construction	*2.59%	374,571	(65,728)	308,843	293,357
Improvements	*2.67%	9,556	(1,017)	8,539	7,756
Piping	*2.64%	640,869	(155,781)	485,088	472,602
Building Connections	*3.33%	64,369	(17,948)	46,421	45,938
Facilities	*5.83%	10,768	(4,685)	6,083	6,247
Macro-meters	*10%	7	(4)	3	4
Equipment	*6.23%	46,771	(14,272)	32,499	31,244
Furniture and fixtures	*7.14%	20	(13)	7	5
IT equipment	*19.82%	1,868	(1,852)	16	1
Environment Protection and Preservation	*20%	447	(130)	317	321
Assets of PPP		1,163,062	(261,430)	901,632	870,377

* Weighted Average Rate

In the first quarter of 2026, R\$8,903 were recorded as investments related to Public-Private Partnerships (PPP).

Leases:

The Company is a party to lease contracts with the following characteristics:

(i) asset lease contract valued at R\$ 199,297 for the expansion of the sewage system in the municipalities Matinhos and Pontal do Paraná, for a 240-month period, the payment of which started in February 2017, with a material transfer of the risks and rewards incidental to the assets which will be owned by the Company at the end of the contract;

(ii) vehicle and chattel and real estate lease contracts, in which the risks and rewards of using the assets remain with the lessor. These contracts do not exceed five years.

The obligations arising from these contracts are shown in Note 13.

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

Notes do the Interim Financial Information

As of March 31, 2026, the carrying amount for each category of assets under lease commitments recorded in Property, Plant and Equipment and Intangible Assets is presented below.

By account				03/31/2026	12/31/2025
Description	Yearly Amortization Rate	Cost	Accumulated Amortization	Net amount	
Civil construction	1.67%	37,434	(5,487)	31,947	32,104
Piping	2.00%	147,315	(24,601)	122,714	123,450
Building Connections	3.33%	8,226	(2,321)	5,905	5,973
Facilities	6.67%	309	(181)	128	134
Equipment	6.00%	6,013	(3,210)	2,803	2,897
Lease - Coastal		199,297	(35,800)	163,497	164,558
Car Rental	57.45%	148,689	(54,104)	94,585	109,838
Civil construction	21.94%	64,567	(22,167)	42,400	43,091
Equipment	76.54%	3,553	(2,437)	1,116	1,512
IT equipment	60.26%	118,195	(69,068)	49,127	53,837
Lease - Right of use		335,004	(147,776)	187,228	208,278
Total		534,301	(183,576)	350,725	372,836
Property, plant and equipment		332,184	(145,614)	186,570	207,415
Intangible assets		202,117	(37,962)	164,155	165,421

The Company recognized in profit or loss the amount of R\$3,489 related to low-value and short-term lease contracts (shorter than twelve months).

Changes in assets resulting from lease contracts were as follows:

Assets	12/31/2025	Entries	Amortization	03/31/2026
Lease - Coastal	164,558	-	(1,061)	163,497
Vehicles (1)	109,838	(1,462)	(13,791)	94,585
Civil construction	43,091	2,490	(3,181)	42,400
Equipment (1)	1,512	(106)	(290)	1,116
IT equipment	53,837	731	(5,441)	49,127
Amount	372,836	1,653	(23,764)	350,725

(1) Balance reclassified due to early contract renewal.

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Notes do the Interim Financial Information

c) Changes in property, plant and equipment and intangible assets in 2026:

Description	12/31/2025	Additions	Depreciations and amortizations	Write-off and Losses	Transfer of Works	Transfers	03/31/2026
Property, plant and equipment							
Plots of land	2,921	21	-	-	-	-	2,942
Civil construction	103,214	-	(667)	-	1,071	-	103,618
Improvements	10,083	-	(57)	-	80	-	10,106
Facilities	8,915	-	(213)	-	-	-	8,702
Equipment	59,593	849	(1,602)	-	-	405	59,245
Furniture and fixtures	27,488	949	(843)	-	-	-	27,594
IT equipment	13,146	1,622	(1,060)	-	-	-	13,708
Car Rental	16,616	-	(671)	-	-	-	15,945
Machinery, Tractors, and similar items	2,370	-	(101)	-	-	-	2,269
Tools	816	-	(25)	-	-	-	791
Patrimonial Assets to be Incorporated	668	(525)	-	-	-	-	143
Lease of Right of Use	207,415	1,651	(22,496)	-	-	-	186,570
Total property, plant and equipment	453,245	4,567	(27,735)	-	1,151	405	431,633
Intangible assets							
Plots of land	363,758	1,441	-	-	1,851	-	367,050
Wells	166,707	-	(667)	-	6,621	-	172,661
Dams	208,250	-	(2,280)	-	3,039	(94)	208,915
Civil construction	3,584,160	6,668	(31,169)	-	68,471	(4,245)	3,623,885
Improvements	75,750	251	(640)	-	2,455	(325)	77,491
Piping	5,676,288	4,613	(51,553)	-	119,101	(10,671)	5,737,778
Building Connections	812,014	-	(10,378)	(85)	28,750	(1,179)	829,122
Facilities	156,446	95	(4,394)	-	989	-	153,136
Hydrometers	257,640	7	(10,436)	(557)	21,344	-	267,998
Macro-meters	4,062	-	(149)	-	-	-	3,913
Equipment	732,834	9,496	(17,021)	(291)	16,799	(405)	741,412
Furniture and fixtures	3,483	220	(108)	-	-	-	3,595
IT equipment	14,048	115	(833)	-	17	-	13,347
IT programs	185,640	16,809	(11,905)	-	-	-	190,544
Car Rental	3,688	-	(224)	-	-	-	3,464
Machinery, Tractors, and similar items	1,605	-	(82)	-	-	-	1,523
Tools	112	-	(3)	-	-	-	109
Right-of-Use and Transmission Lines	3,487	-	(73)	-	-	-	3,414
Carbon Credit	20	-	-	(20)	-	-	-
Environment Protection and Preservation	16,005	-	(1,013)	-	-	-	14,992
Concession of the Municipality of Curitiba	42,031	-	(468)	-	-	-	41,563
Patrimonial Assets to be Incorporated	8,256	4,542	-	-	-	-	12,798
Lease of Right of Use	165,421	2	(1,268)	-	-	-	164,155
IT Systems under Implementation	120,622	3,787	-	-	-	-	124,409
Total Intangible Assets	12,602,327	48,046	(144,664)	(953)	269,437	(16,919)	12,757,274
Grand total	13,055,572	52,613	(172,399)	(953)	(a) 270,588	(b) (16,514)	13,188,907

(a) Amount transferred to the Contract Assets account (Note 11);

(b) Amount transferred from contractual financial assets, referring to the expectation of residual value receivable at the end of program contracts, net of the Adjustment to Present Value for the period (Note 10).

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Notes do the Interim Financial Information

13. BORROWINGS, FINANCING, DEBENTURES, LEASES AND PPP

a) The breakdown of borrowings, financing, debentures, leases, and PPP is as follows:

Description	Yearly Interest Rate	Index	03/31/2026			12/31/2025		
			Current	Non-current	Total	Current	Non-current	Total
In Brazilian Reais:								
Debentures 12 th Issuance - 1 st Series	DI + 0.88%	-	153,599	-	153,599	170,535	149,906	320,441
Debentures 9 th Issuance - 2 nd Series	107.25% of DI	-	157,580	-	157,580	152,007	-	152,007
Debentures 11 th Issuance - 1 st Series	DI + 1.65%	-	-	-	-	67,966	-	67,966
Debentures 4 th Issuance - 1 st Series	TJLP + 1.67%	-	25,406	8,424	33,830	25,247	14,640	39,887
Debentures 4 th Issuance - 2 nd Series	7.44%	IPCA	18,763	6,226	24,989	18,475	10,721	29,196
Debentures 10 th Issuance - Single Series	4.66%	IPCA	491,535	-	491,535	5,269	483,378	488,647
Debentures 13 th Issuance - Single Series	DI + 1.90%	-	29,107	399,519	428,626	13,046	399,408	412,454
Debentures 11 th Issuance - 2 nd Series	4.25%	IPCA	-	275,786	275,786	2,748	271,531	274,279
BNDES - PAC2	TJLP + 1.67% to 2.05%	-	51,712	60,597	112,309	61,211	69,083	130,294
Costal - Lease	11.14%	IPC-FIPE	20,236	288,494	308,730	19,819	293,150	312,969
BNDES - FINAME	7.18%	IPCA	1,078	134,345	135,423	890	91,110	92,000
Right-of-use Lease	13.87%	-	118,223	114,115	232,338	118,359	130,986	249,345
Debentures 14 th Issuance - Single Series	DI + 1.05%	-	17,562	597,715	615,277	43,033	597,514	640,547
Debentures 11 th Issuance - 3 rd Series	4.49%	IPCA	8	213,773	213,781	2,384	210,195	212,579
Debentures 12 th Issuance - 2 nd Series	5.89%	IPCA	3,705	363,494	367,199	9,320	357,723	367,043
Debentures 7 th Issuance - 1 st Series*	5.20%	IPCA	2,855	30,981	33,836	2,764	31,645	34,409
Debentures 7 th Issuance - 2 nd Series*	4.79%	IPCA	6,554	71,286	77,840	6,347	72,813	79,160
Debentures 7 th Issuance - 3 rd Series	6.97%	IPCA	1,698	19,091	20,789	1,671	19,185	20,856
Debentures 7 th Issuance - 4 th Series	6.57%	IPCA	3,889	43,821	47,710	3,828	44,036	47,864
Banco do Brasil - NCE	100% of DI	-	42,815	315,385	358,200	57,476	334,035	391,511
BNDES-AVANÇAR	3.59% to 5.60%	IPCA	22,912	310,588	333,500	20,054	277,215	297,269
BNDES - FINEM	7.86%	IPCA	409	51,656	52,065	420	51,063	51,483
Caixa Econômica Federal	6.62% to 12.00%	TR	171,018	2,434,309	2,605,327	163,724	2,301,584	2,465,308
Total in Brazilian Reais			1,340,664	5,739,605	7,080,269	966,593	6,210,921	7,177,514
In Foreign Currency:								
Banco KfW	1.35%	EURO	29,234	171,360	200,594	30,736	184,414	215,150
Total in Foreign Currency			29,234	171,360	200,594	30,736	184,414	215,150
Closing balance			1,369,898	5,910,965	7,280,863	997,329	6,395,335	7,392,664
Loans and borrowings			319,178	3,478,240	3,797,418	334,511	3,308,504	3,643,015
Debentures			912,261	2,030,116	2,942,377	524,640	2,662,695	3,187,335
Leases			138,459	402,609	541,068	138,178	424,136	562,314

* IPCA as the variable portion of TLP

Foreign currency debt:

On December 11, 2017, the Company entered into a borrowing agreement with KfW Bank amounting to € 50 million. The first disbursement was made in August 2019. Up to the first quarter of 2026, an amount of €50 million was disbursed and €16,667 thousand were amortized. As of March 31, 2026, there were 17 Swap effective transactions, totaling the notional amount of € 33,333 thousand to hedge against interest rate and exchange rate changes, with no speculative nature, which convert the financial charges thereon to 81.63% of CDI (weighted average), which represents the percentage of 12.07% annually, considering the accumulated CDI of 14.79% in the last 1 months.

Additionally, on March 25, 2026, the Company entered into a new financing agreement with the German development bank KfW, in the amount of €50 million. The funds will be allocated to the second phase of the “Paraná Bem Tratado” program, focused on the expansion of sewage treatment plants, sludge treatment and biogas production. The transaction is supported exclusively by the Company’s financial capacity, with no requirement for guarantees from the Federal Government or the State of Paraná, and will include a contribution of 20% of the total project value as Sanepar’s own counterpart funding.

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

Notes do the Interim Financial Information

Leases:

The obligations arising from Leases are allocated to financial charges and are used to reduce the corresponding liabilities and reflect a periodic and constant interest rate on the remaining liability balance. Lease liabilities have the following characteristics:

(i) The asset lease contract for the expansion of the sewage system in the municipalities Matinhos and Pontal do Paraná (Lease – Coastal) provides for an annual inflation adjustment of the outstanding debt using the IPC-FIPE over the contract period. The incremental rate applied in the initial recognition of this contract refers to the period in which the contractual stages were delivered and corresponds to the weighted average of 11.1%;

(ii) The contract terms of the vehicle and chattel and real estate lease contracts (Lease – Right of Use) do not exceed five years. The incremental rate (weighted average) applied to these lease liabilities varies depending on the data when they were executed, which is the initial accounting recognition time. As at January 1, 2019, the weighted average incremental rate applied to contracts was 6.88%. As at March 31, 2026, the weighted average rate was 13.87%. The Company does not have variable rent payments under its leasing contracts, nor does it have a sale or leaseback transaction of assets.

Lease liabilities recognized by the Company are gross of taxes on revenue (PIS/Cofins), and have the following movements:

Liabilities	12/31/2025	Entries	Monetary Update	Financial charges	Payments	03/31/2026
Lease - Coastal	312,969	-	-	8,305	(12,544)	308,730
Lease - Right of use	249,345	1,653	-	6,108	(24,768)	232,338
Total	562,314	1,653	-	14,413	(37,312)	541,068
Current	138,178					138,459
Non-current	424,136					402,609

As of March 31, 2026, the present value of the minimum future financial obligations related to Leases is as follows:

Description	Minimum future payments	Financial charges	03/31/2026	12/31/2025
			Present Value of Future Payments	Present Value of Future Payments
Lease - Coastal				
Less than a year	49,716	(29,480)	20,236	19,819
More than a year and less than five years	200,700	(107,349)	93,351	90,965
More than five years	257,909	(62,766)	195,143	202,185
Subtotal	508,325	(199,595)	308,730	312,969
Lease - Right of use				
Less than a year	141,727	(23,504)	118,223	118,359
More than a year and less than five years	132,206	(18,091)	114,115	130,986
Subtotal	273,933	(41,595)	232,338	249,345
Total	782,258	(241,190)	541,068	562,314

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Notes do the Interim Financial Information

Lease liabilities arising from right of use were measured at the incremental rate, added of projected inflation, and is broken down as follows:

Description	03/31/2026
Lease - Coastal	371,672
Car Rental	108,405
Mobile Goods	57,958
Real estate	51,027
Total	589,062

The table below shows the future payment flows, considering the incremental rate and projected inflation until the maturity of the contracts, by type of lease, relative to the right-to-use assets and coastal lease commitments:

Description	2026	2027	2028	2029	2030	2031	2032 to 2036	Total
Lease - Coastal	38,540	53,198	55,202	57,198	59,246	61,366	290,590	615,340
Car Rental	46,713	54,846	23,264	-	-	-	-	124,823
Mobile Goods	18,305	22,084	11,557	11,874	11,338	-	-	75,158
Real estate	7,538	11,701	13,762	16,097	19,048	5,285	-	73,431
Total	111,096	141,829	103,785	85,169	89,632	66,651	290,590	888,752

Public-Private Partnership:

The liability of the public-private partnership recognized by the Company presents the following changes:

Liabilities	12/31/2025	Entries	Monetary Update	Financial charges	Payments	03/31/2026
Public-Private Partnership PPP	-	8,903	-	-	(8,903)	-
Total	-	8,903	-	-	(8,903)	-
Current	-	-	-	-	-	-

The table below shows the breakdown of the Company's borrowings, financing, debentures, leases, and public-private partnership expressed in Brazilian reais, subject to variable and fixed interest rates:

Index	03/31/2026	12/31/2025
TR	2,605,327	2,465,308
TJLP	146,139	170,181
IPCA	2,074,453	1,994,785
DI	1,713,282	1,984,926
IPC-FIPE	308,730	312,969
EURO	200,594	215,150
Without No Monetary Adjustment	232,338	249,345
Total	7,280,863	7,392,664

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

Notes do the Interim Financial Information

b) The maturity schedule is as follows:

Description	2026	2027	2028	2029	2030	2031	2032	2033
Debentures 4 th Issuance	33,173	25,646	-	-	-	-	-	-
Debentures 7 th Issuance	11,455	14,157	14,159	14,159	14,159	14,159	14,159	14,159
Debentures 9 th Issuance	157,580	-	-	-	-	-	-	-
Debentures 10 th Issuance	-	491,535	-	-	-	-	-	-
Debentures 11 th Issuance	9	-	-	275,786	-	213,772	-	-
Debentures 12 th Issuance (1)	7,303	150,000	-	-	-	-	363,495	-
Debentures 13 th Issuance	29,107	-	399,519	-	-	-	-	-
Debentures 14 th Issuance	17,561	-	-	-	597,716	-	-	-
Debentures Subtotal	256,188	681,338	413,678	289,945	611,875	227,931	377,654	14,159
BNDES - PAC2	42,715	34,476	29,602	5,516	-	-	-	-
BNDES-AVANÇAR	17,417	22,394	22,343	22,306	22,306	22,306	22,306	22,306
BNDES - FINAME	1,078	406	7,961	17,684	19,192	19,192	19,192	19,192
BNDES - FINEM	409	-	185	3,234	3,234	3,234	3,234	3,234
Banco do Brasil - NCE ^{1st} Issuance	24,165	37,100	37,100	37,100	37,100	37,100	37,100	37,100
Caixa Econômica Federal	129,537	168,259	185,176	192,534	192,471	189,953	139,824	140,505
Banco KfW	29,233	28,552	28,526	28,526	28,526	28,602	28,629	-
Borrowings and financing subtotals	244,554	291,187	310,893	306,900	302,829	300,387	250,285	222,337
Lease - Coastal	17,118	19,522	21,627	23,982	26,622	29,580	32,900	36,627
Lease - Right of use	98,481	72,438	34,680	16,607	10,132	-	-	-
Leases Subtotal	115,599	91,960	56,307	40,589	36,754	29,580	32,900	36,627
Total	616,341	1,064,485	780,878	637,434	951,458	557,898	660,839	273,123
Description	2034	2035	2036	2037	2038	2039	2040 to 2048	Total
Debentures 4 th Issuance	-	-	-	-	-	-	-	58,819
Debentures 7 th Issuance	14,159	14,159	14,159	14,159	12,973	-	-	180,175
Debentures 9 th Issuance	-	-	-	-	-	-	-	157,580
Debentures 10 th Issuance	-	-	-	-	-	-	-	491,535
Debentures 11 th Issuance	-	-	-	-	-	-	-	489,567
Debentures 12 th Issuance (1)	-	-	-	-	-	-	-	520,798
Debentures 13 th Issuance	-	-	-	-	-	-	-	428,626
Debentures 14 th Issuance	-	-	-	-	-	-	-	615,277
Debentures Subtotal	14,159	14,159	14,159	14,159	12,973	-	-	2,942,377
BNDES - PAC2	-	-	-	-	-	-	-	112,309
BNDES-AVANÇAR	22,306	22,306	22,306	22,306	22,306	22,306	25,980	333,500
BNDES - FINAME	18,786	11,231	1,509	-	-	-	-	135,423
BNDES - FINEM	3,234	3,234	3,234	3,234	3,234	3,234	15,897	52,065
Banco do Brasil - NCE ^{1st} Issua	37,100	37,233	2	-	-	-	-	358,200
Caixa Econômica Federal	136,370	143,162	148,773	142,797	124,689	126,588	444,689	2,605,327
Banco KfW	-	-	-	-	-	-	-	200,594
Borrowings and financing subtotals	217,796	217,166	175,824	168,337	150,229	152,128	486,566	3,797,418
Lease - Coastal	40,813	42,063	17,876	-	-	-	-	308,730
Lease - Right of use	-	-	-	-	-	-	-	232,338
Leases Subtotal	40,813	42,063	17,876	-	-	-	-	541,068
Total	272,768	273,388	207,859	182,496	163,202	152,128	486,566	7,280,863

(1) In February 2022, the Company raised R\$ 600,000 in the capital market as a supplement to its investment plan, divided into two series of R\$ 300,000 each, of which the first series is institutional, and the second series is tax incentivized. The first series matures in five (5) years, to be renegotiated after 30 months from the debentures' issue date, which took place on January 15, 2022. The second series matures in ten (10) years. There was renegotiation of the rate of the 1st series, changing from CDI+1.08% per year to CDI+0.88% per year, starting on July 15, 2024, as per the Second Amendment to the Private Instrument of the 12th issue of Debentures.

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

Notes do the Interim Financial Information

c) Changes in borrowings, financing, debentures and leases are as follows:

Description	03/31/2026		03/31/2025	
	Current	Non-current	Current	Non-current
Opening balance	997,329	6,395,335	584,638	6,046,697
Releases	-	241,079	-	106,165
Interests and Fines on Financing	147,669	-	128,089	-
Monetary Variations on Financing	-	41,023	-	47,322
Transfers	767,698	(767,698)	303,983	(303,983)
Amortization	(552,936)	-	(324,765)	-
Cost in Funds of Third Parties	419	1,226	993	592
Monetary Variation on Financing	(15,250)	-	(7,782)	-
Interest and Monetary Variation on Leases	14,413	-	12,076	-
Interest and inflation adjustments PPP	-	-	152	-
Leases	1,653	-	13,476	-
Public-Private Partnership PPP	8,903	-	1,590	-
Closing balance	1,369,898	5,910,965	712,450	5,896,793

d) The main events during the year were as follows:

In the first quarter of 2026, the Company raised and repaid third-party funds, as shown below.

Index	Releases	Amortization
Debentures 4 th Issuance	-	(12,140)
Debentures 7 th Issuance	-	(6,887)
Debentures 10 th Issuance	-	(11,183)
Debentures 11 th Issuance	-	(80,694)
Debentures 12 th Issuance	-	(184,297)
Debentures 14 th Issuance	-	(47,667)
BNDES - PAC2	-	(21,164)
BNDES-AVANÇAR	37,789	(8,055)
BNDES - FINAME	42,041	(1,533)
BNDES - FINEM	-	(981)
Banco do Brasil - Book Entry Commercial Papers 1 ^a Issuance	-	(46,161)
Caixa Econômica Federal	161,249	(85,959)
Subtotal	241,079	(506,721)
Leases (1)	1,653	(37,312)
Public-Private Partnership PPP (2)	8,903	(8,903)
Total	251,635	(552,936)

(1) Releases represent right of use (no impact on cash and cash equivalents);

(2) Releases represent the entry of assets linked to PPP (without impact in cash and cash equivalents).

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Notes do the Interim Financial Information

e) Restrictive Contractual Clauses – Covenants (information unaudited and not reviewed by the independent auditor)

Covenants and restrictive clauses linked to the borrowings, financing and debentures are shown below:

(i) Covenants in BNDES agreements and the 4th and 7th issues of Debentures

Index	Limit	Range
EBITDA / Debt service	Equal or higher than 1.5	Less than 1.5 or higher than 1.2
Net Bank Debt/EBITDA	Equal or under 3.0	Equal or under 3.8 and over 3.0
Other onerous debts/EBITDA	Equal or under 1.0	Equal or under 1.3 and over 1.0

(ii) Covenants of the agreements for the 9th, 10th, 11th, 12th, 13th, and 14th issues of debentures

Index	Limit
Adjusted EBITDA/Net financial expense	Equal or higher than 1.5
Net Bank Debt/EBITDA adjusted	Equal or under 3.0

(iii) Covenants of the agreements with Caixa Econômica Federal

Index	Limit
Adjusted EBITDA/Net Financial Expense	Equal or higher than 1.5
Net Bank Debt/EBITDA adjusted	Equal or under 3.0
Other Onerous Debt/EBITDA adjusted	Equal or under 1.0

(iv) Covenants of the agreement with KfW Bank

Index	Limit
EBITDA / Debt service	Equal or higher than 1.5
Net Bank Debt/EBITDA	Equal or under 3.0
Other onerous debts/EBITDA	Equal or under 1.0
Levels of Debt	Equal or under 60%

(v) Covenants of the Banco do Brasil Agreement – NCE 1^a Issuance

Index	Limit
EBITDA adjusted/Debt service	Equal or higher than 1.5
Net Bank Debt/EBITDA adjusted	Equal or under 3.0

For BNDES financings agreements, including the new agreement called “Avançar”, BNDES, FINAME 2023, BNDES FINEM 2024, and the 4th and 7th issues of Debentures, the Company shall maintain throughout the term of the financing agreements the limit ratios, calculated on a quarterly basis and related to cumulative amounts for the past twelve (12) months. In the case of the BNDES Avançar I and II, FINAME 2023 and FINEM 2024 agreements, only the EBITDA / Debt Service covenant must be met.

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Notes do the Interim Financial Information

In case one or more of the Company covenants should exhibit for a minimum of two (2) quarters, consecutive or otherwise, within twelve months, ratios within the range mentioned above, the monthly amount for the installment of the transferred rights granted in escrow in the terms of the clause “Fiduciary Assignment of Receivables” for each agreement shall be automatically increased by twenty percent (20%).

For agreements in item (ii), of the 9th, 10th, 11th, 12th, 13th and 14th issues of simple, nonconvertible debentures, considering that it does not confer any special or general privilege to their holders, the Company shall maintain the ratios mentioned above throughout the period and until the final maturity.

With regard to the agreements of item (iii) with Caixa Econômica Federal, related to the third stage of Regulatory Instruction 14, in accordance with Clause Sixteen of the aforementioned agreements, and Regulatory Instructions 22 and 29, pursuant to Clause Thirty-two of said agreements, the Company shall maintain throughout the term and until the final maturity the ratios stated above.

With regard to the KfW Bank agreement, pursuant to Paragraph 11.11 thereof, the borrower undertakes to comply at all times with the stipulated financial ratios above.

With respect to the agreement under item (v), related to the Issuance Term of the 1st Issuance of Book-Entry Commercial Papers, single series, Private Distribution, of Companhia de Saneamento do Paraná – SANEPAR, the Company must maintain the indices mentioned, as described in item Y of Clause 8, which also provides that the extraordinary effect arising from the accounting recognition of the court-ordered payment receivable related to the lawsuit against the Federal Government concerning the reciprocal tax immunity of Corporate Income Tax (IRPJ) must be disregarded.

As of March 31, 2026, the Company is fully compliant with the covenants stipulated when issuing commercial papers from Banco do Brasil, debentures, BNDES, and financing from Caixa Econômica Federal, and KfW Bank.

14. TAXES AND CONTRIBUTIONS

These may be broken down as follows:

Description	03/31/2026	12/31/2025
Income taxes payable	40,913	-
Social contribution payable	18,410	1,161
COFINS (tax on sales) payable	42,656	42,984
PASEP (tax on sales) payable	9,072	9,146
IPTU payable	327	45
Withholding Taxes and Contributions	19,421	48,557
Total Taxes and Contributions	130,799	101,893
Current	130,799	101,893

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

Notes do the Interim Financial Information

15. INCOME TAX AND SOCIAL CONTRIBUTION

a) Reconciliation Statement of Income Tax and Social Contribution Expenses Recognized in Profit or Loss

Description	03/31/2026		03/31/2025	
	Income Tax	Social Contribution	Income Tax	Social Contribution
Income Before Income Tax and Social Contribution	598,579	598,579	1,149,350	1,149,350
Income Tax and Social Contribution - Current Tax Rates	(149,645)	(53,872)	(287,338)	(103,442)
Worker's Meal Program (PAT) (1)	6,903	-	2,354	-
Corporate Citizen Incentive (2)	99	-	75	-
Provision for regulatory liability	(37,452)	(13,483)	(722,685)	(260,167)
Revenue of court-ordered payments (precatórios) receivable - IRPJ Law	-	-	1,050,886	378,319
Tax incentive Donations	(798)	(287)	(558)	(200)
Other	2,793	(156)	1,411	(12)
Total Expenses	(178,100)	(67,798)	44,145	14,498
Total Income Tax and Social Contribution	(245,898)		58,643	
Effective Tax Rate	41.1%		-5.1%	

(1) Pursuant to Law 6.321, of April 14, 1976;

(2) Pursuant to Decree 7.052, of December 23, 2009, which regulates Law 11.770, of September 9, 2008.

b) Current and Deferred Income Tax and Social Contribution

These may be broken down as follows:

Description	03/31/2026	03/31/2025
Income Tax	(169,258)	(57,328)
Social Contribution	(64,506)	(21,928)
Recognition/ Realization of Deferred Income Tax	(8,842)	101,473
Recognition/ Realization of Deferred Social Contribution	(3,292)	36,426
Total	(245,898)	58,643

Tax impacts related to the recognition of actuarial gains and losses in Equity are disclosed in the Statement of Comprehensive Income.

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

Notes do the Interim Financial Information

c) Deferred Income Tax and Social Contribution

The breakdown of the deferred income tax and social contribution tax bases of assets and liabilities realizable in the future is as follows:

Description	Estimated Realization Term	03/31/2026			12/31/2025	
		Calculation Basis	Income Tax	Social Contribution	Total	Total
ASSETS						
NPV on Financial Contractual Assets	23 years	1,912,363	478,091	172,112	650,203	657,620
Impairment of assets - Solid waste	16 years	25,542	6,386	2,299	8,685	8,764
Health Insurance and Pension Plan	15 years	1,159,024	289,756	104,312	394,068	389,467
Lease - Coastal (assets)	11 years	308,730	77,182	27,786	104,968	106,410
Impairment of Assets	7 years	4,163	1,041	375	1,416	1,416
Impairment of assets - Industrial water	5 years	7,362	1,840	663	2,503	2,526
Civil, Labor, Tax, and Environmental Provisions	5 years	567,963	141,991	51,116	193,107	187,530
Lease - Right of use - (Assets)	5 years	232,338	58,085	20,910	78,995	84,777
NPV of receivables	5 years	49,174	12,293	4,426	16,719	17,944
FVA - Investments Appraised at Fair Value	5 years	349	87	32	119	159
Allowance for Losses on Doubtful Accounts	3 years	60,741	15,185	5,467	20,652	15,700
Provision for Expected Losses on Trade Accounts Receivable	3 years	148,844	37,211	13,396	50,607	54,790
Voluntary Dismissal Plan - PDV	1 year	18,183	4,546	1,636	6,182	23,550
Provision for PPR	1 year	186,067	46,517	16,746	63,263	54,090
Net Realizable Value of Inventories	1 year	1	-	-	-	90
Total			1,170,211	421,276	1,591,487	1,604,833
LIABILITIES						
Surplus of Fixed Assets CS Bioenergia	48 years	4,016	1,004	361	1,365	1,384
NPV on Financial Contractual Assets	23 years	1,449,133	362,283	130,422	492,705	485,622
Revaluation Surplus	22 years	62,675	15,669	5,640	21,309	21,772
Donation from Public Agencies	20 years	12,048	3,012	1,085	4,097	4,066
Deferred IRPJ on Constructions and Improvements	17 years	89,179	22,295	-	22,295	22,599
Lease - Coastal (Liabilities)	11 years	163,498	40,874	14,715	55,589	55,950
Attribution of Deemed Cost to Fixed Assets	9 years	5,711	1,428	514	1,942	1,963
Lease - Right of Use (Liabilities)	5 years	187,227	46,807	16,850	63,657	70,815
Total			493,372	169,587	662,959	664,171
Total Amount, net			676,839	251,689	928,528	940,662

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

Notes do the Interim Financial Information

d) Estimated Future Realization of Deferred Income Tax and Social Contribution

The breakdown of the estimated future realization of deferred tax assets and deferred tax liabilities as at March 31, 2026, is as follows:

Realization period	Deferred tax assets			Deferred tax Liabilities		
	Income Tax	Social Contribution	Total	Income Tax	Social Contribution	Total
2026	112,414	40,469	152,883	23,606	8,139	31,745
2027	97,541	35,115	132,656	31,474	10,851	42,325
2028	143,192	51,549	194,741	31,474	10,851	42,325
2029	90,796	32,687	123,483	31,474	10,851	42,325
2030	101,419	36,511	137,930	33,815	11,694	45,509
2031 to 2033	144,792	52,125	196,917	66,339	22,444	88,783
2034 to 2036	129,264	46,535	175,799	66,013	22,327	88,340
2037 to 2039	107,725	38,781	146,506	54,443	18,162	72,605
2040 to 2042	116,978	42,112	159,090	54,443	18,162	72,605
2043 to 2045	63,045	22,696	85,741	50,488	18,175	68,663
2046 to 2048	63,045	22,696	85,741	49,278	17,740	67,018
2049 to 2051	-	-	-	63	23	86
2052 to 2054	-	-	-	63	23	86
2055 to 2057	-	-	-	63	23	86
2058 to 2060	-	-	-	63	23	86
2061 to 2063	-	-	-	63	23	86
2064 to 2066	-	-	-	63	23	86
2067 to 2069	-	-	-	63	23	86
2070 to 2072	-	-	-	63	23	86
2073 to 2074	-	-	-	21	7	28
Total	1,170,211	421,276	1,591,487	493,372	169,587	662,959

16. UNEARNED REVENUE

The Company entered into an assignment agreement for the exploration of financial services with Caixa Econômica Federal during a sixty-month period, effective beginning March 2022, totaling R\$17,800. The revenue corresponding to this agreement is recognized on a monthly basis, over the agreement term, on an accrual basis. The amount recognized in profit or loss for the first quarter of 2026 was R\$890 (R\$890 for the same period of 2025). The balance as of March 31, 2026 amounted to R\$3,263 (R\$ 4,153 in 2025), fully recorded in current liabilities.

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

Notes do the Interim Financial Information

17. PROVISIONS, CONTINGENT LIABILITIES, AND COURT DEPOSITS

a) Nature of the Provisions for Contingent Liabilities

(i) Labor

Labor claims refer primarily to claims filed by former employees, outsourced service providers' employees (joint responsibility), and trade unions requesting salary differences and payroll charges. The main claims involving the Company refer to: i) job and salary plans; ii) job reinstatement; iii) wage equalization; and iv) adding the food ticket benefit to payroll.

(ii) Civil

Civil claims refer to requests for compensation from customers and suppliers, and third-party damages. The main claims involving the Company relate to: i) reimbursement of costs incurred for the replacement of materials; ii) civil actions due to water shortages; and iii) other proceedings claiming compensation for the suspension of contracts, traffic accidents, property damages, loss of income, among others.

(iii) Environmental

The Company is a party to several environmental claims related to infraction notices issued by Municipal, State and Federal environmental agencies, motivated by different non-compliances, presented primarily in the sewage process, such as: (i) leaks and overflow of sewer collection networks; (ii) deficiencies in environmental licensing and permits for Wastewater Treatment Plants (ETE); (iii) wastewater treatment plant discharges in disagreement with legal standards; and (iv) incorrect disposal of treatment plant waste (sludge).

(iv) Tax

Tax claims refer primarily to the collection of IPTU (Urban Property Tax), municipal fees, and ISSQN (Service Tax) arising from different interpretations of the law. The main IPTU claims involve the municipalities of Curitiba and Londrina. The main ISSQN claims refer to challenges from the municipalities of Maringá and Pinhais.

b) Provisions

The Company recognizes provisions for civil, labor, tax, and environmental claims classified with a probable likelihood of loss, which showed the following movements:

Nature	12/31/2025	Additions	Reversals	Payments	03/31/2026
Labor claims (i)	293,457	62,427	(32,650)	(24,777)	298,457
Civil claims (ii)	230,037	32,568	(356)	(19,238)	243,011
Environmental claims (iii)	25,664	3,945	(2,140)	(3,074)	24,395
Tax claims (iv)	2,402	3,014	(12)	(3,304)	2,100
Total	551,560	101,954	(35,158)	(50,393)	567,963

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

Notes do the Interim Financial Information

Main events in the period:

Additional labor provisions totaled: (i) R\$4,699 related to a lawsuit filed by the Engineers' Union of the State of Paraná (SENGE) concerning salary differences under the Job, Career and Compensation Plan; and (ii) R\$57,728 related to updates of provisioned amounts for labor lawsuits due to court decisions, as well as the recognition of 11 new lawsuits in the period, offset by reductions in labor provisions (reversals and payments) totaling R\$57,427, mainly arising from the dismissal and partial write-offs of cases filed by the unions Labor Union of Workers in Sanitation Companies in the State of Paraná - SAEMAC and Union of Workers in Water, Sewage, and the Environment of Curitiba and Metropolitan Region - STAEMCP.

Additional civil provisions (additions) totaled: (i) R\$5,702 related to a claim for property damage indemnification concerning an expropriated property in the municipality of Andirá; (ii) R\$2,526 related to a claim filed by DM Construtora de Obras Ltda. regarding the economic-financial rebalancing of a construction contract; (iii) R\$1,763 related to a claim filed by Construtora Itaú for economic-financial rebalancing of a construction contract; and (iv) R\$22,577 related to the provisioning of civil lawsuits due to court decisions and the recognition of 11 new cases in the period, partially offset by reversals and payments totaling R\$19,594, mainly related to the settlement of claims for moral and material damages arising from traffic accidents, service disconnections, undue charges and sewer backflows.

c) Contingent Liabilities

Depending on the nature of the claims to which the Company is a party, and supported by the opinion of its legal counsels, the Company discloses its contingent liabilities with a possible likelihood of loss. No provisions were recognized for possible losses, in accordance with CPC 25 "Provisions, Contingent Liabilities, and Contingent Assets" issued by the Accounting Pronouncements Committee.

The contingent liabilities position with a possible likelihood of loss on labor, civil, environmental, and tax claims is as follows:

Nature	Contingent Liabilities	
	03/31/2026	12/31/2025
Labor claims (i)	72,397	57,744
Civil claims (ii)	1,625,819	1,431,802
Environmental claims (iii)	377,978	399,539
Tax claims (iv)	62,214	52,935
Regulatory liability ¹	872,699	-
Total	3,011,107	1,942,020

¹ As disclosed in Note 20 (Regulatory Liability Provision), as of March 31, 2026, the Company maintains a provision totaling R\$3,455,249, classified as a current liability. This balance reflects the sharing of 75% of the gain from the IRPJ tax immunity lawsuit for tariff affordability purposes. The provision was originally recognized in 1Q25 based on AGEPAR Technical Note No. 07/2024, which established a sharing proportion of 75% for users and 25% for the Company.

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Notes do the Interim Financial Information

Agepar Technical Note No. 01/2026, dated March 23, 2026, proposes that the amount received by the Company from the Federal Government as a court-ordered payment (Precatório), determined on September 1, 2025, in the amount of R\$3,944,392, net of taxes and legal fees, arising from the gain on the Company's IRPJ tax immunity lawsuit, be fully allocated to the Company's users. The proposal aims at tariff affordability through non-onerous investments and/or discounts on the Company's customers' bills, changing the previous assumption for sharing gains from the recovery of tax credits provided for in the Tariff Review Manual (Agepar Technical Note No. 07/2024 – DRE/CSB).

Additionally, Agepar announced the opening of a Public Consultation on the matter, with a 30-day period from March 27, 2026 to April 28, 2026, and a Public Hearing scheduled to be held on April 29, 2026.

Company Management adopted a position contrary to the terms set forth in the aforementioned Technical Note, initially at a meeting of the Executive Board held on March 24, 2026, which was subsequently corroborated and supported by the Board of Directors at its ordinary meeting held on March 26, 2026. In order to safeguard the interests of the Company, its shareholders and employees, the Board resolved, at an extraordinary meeting held on April 2, 2026, to adopt appropriate administrative and/or judicial measures against Agepar and the terms of the Public Consultation.

On April 17, 2026, the Company filed a Writ of Mandamus with the Public Treasury Court of Curitiba, requesting, among other measures: (i) the granting of injunctive relief to immediately suspend the legal and procedural effects arising from the initiation of Public Consultation No. 1/2026 and Public Hearing No. 1/2026, both conducted by Agepar, as well as to order Agepar to refrain from implementing the understanding set forth in Technical Note No. 01/2026-GTI until final judgment of the action; (ii) alternatively, if the preceding request were not granted, the immediate suspension of all subsequent procedural and/or decision-making acts arising from the aforementioned Public Consultation and Public Hearing; and (iii) the granting of final relief to declare the nullity of the challenged act, preserving the legal framework applicable to the allocation of the amounts under the rules in force at the time of their recognition.

On April 22, 2026, the court denied the request for injunctive relief, on the grounds that the opening of public consultations and hearings is part of the standard regulatory process and constitutes a preparatory stage without a decision-making nature, thereby allowing its continuation. The court also denied the Company's subsidiary request for the suspension of subsequent decision-making acts, reasoning that such a measure would affect future acts not yet carried out, making it impossible to foresee the outcome of the hearing.

On April 29, 2026, the Regulatory Agency for Delegated Public Services of the State of Paraná (Agepar) held Public Hearing No. 001/2026 regarding Technical Note No. 01/2026, which addresses the regulatory treatment of the court-ordered payment received by Sanepar. The next steps of the process comprise: (i) the analysis of contributions received during the Public Hearing, as well as those received during the Public Consultation, and the submission of the final version of the proposed regulatory treatment for the amount related to the court-ordered payment; and (ii) the final deliberation by Agepar. Based on the final documents, the Agency's Board of Directors will deliberate on the regulatory treatment, with or without adjustments to the proposed document.

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Notes do the Interim Financial Information

Also on April 29, 2026, the Company filed an Interlocutory Appeal (Agravo de Instrumento) No. 0053613-06.2026.8.16.0000 against Agepar – the Regulatory Agency for Delegated Public Infrastructure Services of the State of Paraná – and its Chief Executive Officer, challenging the decision rendered in motion 17.1 of Writ of Mandamus proceedings No. 0002738-20.2026.8.16.0004, which denied the injunctive relief sought to suspend the legal and procedural effects of the challenged act, consisting of the initiation of Public Consultation No. 1/2026 and Public Hearing No. 1/2026 held by Agepar. Such proceedings relate to Technical Note No. 01/2026-GTI, which proposes the full allocation of the Company's federal court-ordered payment to tariff affordability, and also sought to prevent Agepar from implementing, by any means, the understanding set forth in said Technical Note until final judgment of the writ.

The Company also requested the granting of interim relief in the appeal, seeking to suspend the Public Consultation and Public Hearing or, alternatively, any subsequent acts and the implementation of any decision-making acts by Agepar on the matter until a decision on the merits of the appeal.

On April 30, 2026, the Court of Justice of the State of Paraná denied the injunctive relief requested, considering that the Public Consultation had already ended on April 28, 2026, and the Public Hearing had been held on April 29, 2026, such that there was no longer any legal interest in suspending those procedures. With respect to the subsidiary request to suspend any subsequent acts or decisions arising from the hearing, the court also denied the request, reasoning that Agepar's Technical Note which proposes the full allocation of the court-ordered payment in the amount of R\$3,944,392 to tariff affordability constitutes merely a preparatory proposal, with no final decision-making nature. The purpose of the public hearing is precisely to collect contributions and suggestions from society to support the future deliberation by the Board of Directors, and any subsequent acts or decisions arising from the hearing are future acts not yet carried out.

In this context, supported by the opinion of its legal advisors, Sanepar's Management understands that, as of the closing of the Interim Financial Information for the first quarter of 2026, the amount of R\$872,699 corresponding to the difference between the 75% and 100% sharing criteria for tariff affordability purposes—is classified as a possible loss.

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Notes do the Interim Financial Information

d) Judicial deposits

The Company made court deposits that will only be recovered if the court awards a decision favorable to the Company.

These may be broken down as follows:

Nature	Judicial deposits	
	03/31/2026	12/31/2025
Labor claims (i)	160,234	150,091
Civil claims (ii)	197,208	207,174
Environmental claims (iii)	12,495	14,694
Tax claims (iv)	9,756	12,398
Total	379,693	384,357

Main events in 2026:

New judicial deposits and labor-related monetary updates totaling R\$34,083 were recorded, of which: (i) R\$6,376 relate to lawsuits filed by the Engineers' Union of the State of Paraná (SENGE) concerning salary differences under the Job, Career and Compensation Plan; and (ii) R\$27,707 relate to labor lawsuits and monetary updates concerning pay-equity and other salary-related items, offset by reductions in labor judicial deposits due to case closures and partial withdrawals totaling R\$23,940.

Civil judicial deposits were written off due to case closures and partial withdrawals totaling R\$16,782, offset by the recognition of new judicial deposits and updates amounting to R\$6,816, mainly due to the monetary update of the judicial deposit related to a property damage indemnification lawsuit concerning the expropriated property in the municipality of Andirá, in the amount of R\$2,628.

18. PENSION PLAN AND HEALTH INSURANCE

Sanepar sponsors Fundação Sanepar de Previdência e Assistência Social – FUSAN, a nonprofit legal entity that manages the Company's pension plan intended to supplement the official pension benefits of the Company's employees.

The pension plan managed by FUSAN has the following main features: defined contribution during the working phase and defined benefit with lifetime annuity for pensioners and beneficiaries of risk benefits (disability, disease, accident, and survivor's pensions). In the first quarter of 2026, the Sponsor transferred the financial amount of R\$11,875 (R\$11,885 in the same period of 2025) as contributions to FUSAN.

For purposes of complying with the standards established by National Pension Plan Authority (PREVIC), the technical reserves are determined by the actuary responsible for the pension plan.

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Notes do the Interim Financial Information

The Company also sponsors Fundação Sanepar de Assistência Social, a nonprofit entity that manages the healthcare plan for active and retired Sanepar employees, called SaneSaúde.

SaneSaúde is a self-managed collective health insurance and dental care plan, funded by prepayments and on average 66.4% of the contributions are made by the sponsor, and 33.6% by the active and retired beneficiaries through monthly contributions set in the plan's charter. The contributions are determined annually based on actuarial calculations, which take into account the age of every beneficiary, and the existence of limiting factors for the use of the services offered.

As a contribution to this Foundation, the Company transferred, in the current quarter, the amount of R\$30,026 (R\$27,761 in the same period of 2025).

Additionally, for the purposes of complying with the provisions of CPC 33 (R1) "Employee Benefits", approved by CVM Resolution 110/22, the company Mirador Assessoria Atuarial Ltda. was hired for the year ended December 31, 2025, which issued detailed reports, supporting the information included on the said reporting date.

The table below shows the actuarial position of the liabilities related to the pension and healthcare plans as at March 31, 2026, and December 31, 2025:

Description	Pension Plan	Health Insurance	03/31/2026	12/31/2025
Current	20,318	56,950	77,268	76,366
Non-current	284,460	797,296	1,081,756	1,069,126
Total	304,778	854,246	1,159,024	1,145,492

The table below shows the projection of the expenses for 2026:

Description	Pension Plan	Health Insurance	2026
Current Services Cost	5,237	1,379	6,616
Interest Cost	152,674	94,740	247,414
Expected Return on the Plan's Assets	(118,928)	-	(118,928)
Contributions of the Sponsor/Participants	(24,747)	(56,226)	(80,973)
Total	14,236	39,893	54,129

The amount of R\$54,129 was actuarially estimated as the expected change in the plans for the year 2026 and is being recognized by the Company on a monthly basis. In the first quarter of 2026, the amount of R\$13,532 was recognized (R\$14,139 in the same period of 2025). At the end of the year 2026, a new actuarial review will take place, which will determine accounting adjustments required in the plans. In case abnormal variances occur in the rules of the pension and health insurance plans during the year, or even in its base of participants, the Company may perform intermediary actuarial revisions, which has not occurred until now.

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Deficit-Addressing Plan for FusanPrev Pension Plan - 2021

On December 29, 2022, the Company's Board of Directors, at its 23rd/2022 Extraordinary Meeting, approved the Technical Deficit Amortization Plan of the Pension Plan – Fusanprev, determined as of the end of the 2021 fiscal year, in the amount of R\$81,152, calculated in accordance with the accounting practices applicable to entities regulated by the National Council of Complementary Pension Plans (CNPB).

In compliance with Complementary Law No. 109/2001 and CNPB Resolution No. 30/2018, the deficit is being amortized on a parity basis by the Sponsor (Sanepar), plan participants and beneficiaries, with the Company being responsible for the amount of R\$40,576, to be paid through monthly installments starting in April 2023 and ending in December 2035, with an approximate nominal amount of R\$367 per monthly installment. Monthly amortization of the installments is through Price Table, plus the effective annual interest rate of 5.50% per annum, and updated monthly, from the base date, by the variance of the Brazilian National consumer price index (INPC), published by the Brazilian Institute of Geography and Statistics (IBGE), or another index that may be used in the FusanPrev Plan.

The reflex of the deficit of the FusanPrev Plan was considered in the calculation of Actuarial Obligations performed by independent actuary, and is recognized in the Company's Financial Statements, according to the technical pronouncement CPC 33 - Employee benefits.

In 2026, three installments totaling R\$1,363 were amortized (R\$5,140 in 2024 and R\$5,385 in 2025). Installments of April 2023 to March 2024 were amortized using the amount from the Cancellation Fund of FusanPrev Plan, in the amount of R\$ 5,012, without financial outflow for the Company.

Deficit-Addressing Plan for FusanPrev Pension Plan - 2024

On November 25, 2025, the Executive Board, in the 46th/2025 REDIR, approved the Technical Deficit-Addressing Plan of the Pension plan FusanPrev for the Year of 2024, in the amount of R\$ 83,693, calculated in accordance with accounting practices applicable to entities regulated by the National Council of Complementary Pension Plan - CNPB.

In compliance with the Complementary Law No. 109/2001 and with CNPB Resolution No. 30/2018, the deficit is being addressed jointly by the Sponsor (SANEPAR), participants and people attended by the FusanPrev plan, and the Company is responsible for paying the amount of R\$ 41,167, to be paid in monthly installments, starting April 2026, ending on December 2038, with approximate nominal value of each monthly installment of R\$ 386, plus annual actuarial interest rate. Monthly amortization of the installments is through the Price Table, plus the prevailing annual interest rate of 5.31% per annum, from the base date 12/31/2024, by the variance of the Brazilian National consumer price index (INPC), published by the Brazilian Institute of Geography and Statistics (IBGE), or another index that may be used in the FusanPrev Plan.

The reflex of the deficit of the FusanPrev Plan was considered in the calculation of Actuarial Obligations performed by independent actuary, and is recognized in the Company's Financial Statements, according to the technical pronouncement CPC 33 - Employee benefits.

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Notes do the Interim Financial Information

19. RELATED PARTIES

a) Balances and related-party transactions

Transactions arising from transactions conducted in a regulated environment are billed according to the criteria and definitions established by the relevant regulators and other transactions are recognized according to market prices.

Related-party balances and transactions were as follows:

Description	Assets		Liabilities		Income		Costs/Expenses	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025	03/31/2026	03/31/2025	03/31/2026	03/31/2025
State of Parana								
Interest on Equity Capital	-	-	109,888	109,888	-	-	-	-
Water and Sewage Services	-	-	-	-	50,551	45,794	-	-
Trade Accounts Receivable	20,494	16,575	-	-	-	-	-	-
Municipalities								
Solid Waste Services	-	-	-	-	5,347	4,069	-	-
Garbage Collection Fee Billing Service	-	-	-	-	6,875	6,443	-	-
Water and Sewage Services	-	-	-	-	38,601	33,224	-	-
Trade Accounts Receivable	61,892	59,680	-	-	-	-	-	-
Municipal Fund of Sanitation and Environmental Management	-	-	35,240	29,271	-	-	38,559	34,924
Sanepar Foundations								
Property Rental	-	-	-	-	9	-	183	165
Employer's Contributions	-	-	-	-	-	-	44,949	39,646
Tecpar								
Contractual guarantee	-	-	115	-	-	-	-	-
ISO and Water Safety Plan	-	-	-	-	-	-	-	5
Celepar								
e-Protocolo System, among others	-	-	30	17	-	-	45	41
Collaboration Solution Google Workspace	20,940	21,521	16,829	19,156	-	-	1,047	-
Interest Receivable	-	12	-	-	-	-	-	-
Simepar								
Water safety plan and others	-	-	628	222	-	-	1,942	958
Infohidro platform	187	-	62	-	-	-	-	-
Ceasa								
Allocation of Organic Waste	-	-	-	-	184	235	-	-
Total	103,513	97,788	162,792	158,554	101,567	89,765	86,725	75,739

b) Management compensation

The overall annual compensation of the Company's management for the 2026 fiscal year was approved at the 62nd/2026 Annual General Meeting (AGM) held on April 29, 2026, in the total amount of R\$19,257. For the 2025 fiscal year, the compensation was approved at the 61st/2025 Annual General Meeting (AGM) held on April 28, 2025, in the amount of R\$18,565.

The table below shows the payments made to key Management personnel:

Description	03/31/2026	03/31/2025
Compensation	3,058	3,019
Charges and benefits	1,043	1,017
Social charges	980	953
Health insurance (Sanesaúde)	27	29
Pension plan (FusanPrev)	36	35
Total	4,101	4,036

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Notes do the Interim Financial Information

20. PROVISION FOR REGULATORY LIABILITY

As a result of the gain from the Corporate Income Tax (IRPJ) tax immunity lawsuit, relating to the period from May 1996 to October 2020, and the financial receipt of the court-ordered payment on September 1, 2025, the Company, in compliance with the regulations of the Regulatory Agency for Delegated Public Services of the State of Paraná (Agepar) in force at the time, recognized the obligation to share 75% of the gains earned from the recovery of tax credits.

As of March 31, 2026, the Company maintains a provision totaling R\$3,455,249, classified as a current liability. The regulatory liability remains recognized at 75% of the amount of the court-ordered payment, net of COFINS/PASEP, and is updated on a monthly basis by the regulatory WACC plus the variation of the IPCA, as provided for in item 3.14 of Agepar Technical Note No. 07/2024.

On October 21, 2025, Agepar's Board of Directors ratified the decision to adopt a precautionary measure to suspend the effects of the sharing provision until a final decision on the merits is issued, due to challenges submitted to the Court of Auditors of the State of Paraná (TCE/PR) and to the Paraná Association for Consumer Rights Protection (APDC).

On January 12, 2026, Agepar published the Ordinance No. 02/2026, appointing members to form an Intersectoral Working Group aimed at carrying out a conclusive analysis and assessing possible regulatory treatments regarding the amount received by the Company arising from the court-ordered payment (Precatório).

On March 23, 2026, Agepar published Technical Note No. 01/2026. The document proposes changing the previous sharing premise (75%) to suggest that the net amount determined of R\$3,944,392 (corresponding to 100% of the gain) be fully allocated to Sanepar's users, aiming at tariff affordability, which led to the opening of Public Consultation No. 001/2026.

Company Management adopted a position contrary to the terms set forth in the aforementioned Technical Note, initially at a meeting of the Executive Board held on March 24, 2026, which was subsequently corroborated and supported by the Board of Directors at its ordinary meeting held on March 26, 2026. In order to safeguard the interests of the Company, its shareholders and employees, the Board resolved, at an extraordinary meeting held on April 2, 2026, to adopt appropriate administrative and/or judicial measures against Agepar and the terms of the Public Consultation.

As a result of this resolution, the Company filed a Writ of Mandamus on April 17, 2026, seeking the suspension of the regulatory process. On April 22, 2026, the request for injunctive relief and the Company's subsidiary request were denied by the Judiciary, which grounded its decision on the understanding that the aforementioned public consultation and public hearing constitute a preparatory stage without a decision-making nature, and that any suspension would affect future acts not yet carried out, making it impossible to foresee the outcome of the regulatory process.

Agepar held Public Hearing No. 001/2026 on April 29, 2026, regarding the proposed regulatory treatment of the court-ordered payment received by Sanepar, as set forth in Technical Note No. 01/2026, which suggests the full allocation of the amount (R\$3,944,392) to tariff affordability. The next steps include the analysis of contributions received and the final deliberation by Agepar's Board of Directors. In parallel, Sanepar filed an Interlocutory Appeal on April 29, 2026, seeking to suspend the effects of the Public Consultation and Public Hearing and to prevent the implementation of the proposal set forth in the Technical Note. However, on April 30, 2026, the

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Notes do the Interim Financial Information

Court of Justice of the State of Paraná denied the request for injunctive relief, arguing that the Public Consultation and Public Hearing procedures had already been concluded and that the Technical Note constitutes merely a preparatory proposal, with no final decision-making nature, and therefore there was no legal interest in suspending future acts.

In this context, supported by the judicial finding of the absence of a final deliberation and by the opinion of its legal advisors, Company Management maintained the accounting records at the closing of the interim financial information for the first quarter of 2026 based on the rules then in force for the sharing of 75% of the gain from the lawsuit for tariff affordability purposes. The Company understands that maintaining such accounting treatment is appropriate, since the new proposal is still subject to analysis and a final decision on the merits by Agepar, following the public hearing and public consultation process.

21. OTHER PAYABLES

These may be broken down as follows:

Description	03/31/2026	12/31/2025
Contracts and Agreements with Third Parties (1)	42,855	47,734
Agreements with municipalities	32,650	31,891
Collaterals and Reimbursable Amounts	38,438	26,778
IBAMA installments - PRD (2)	337	347
IAT installments (3)	351	384
TCCM IBAMA (4)	132,305	127,939
Municipal Fund of Sanitation and Environmental Management	35,240	29,271
Total	282,176	264,344
Current	218,081	199,084
Non-current	64,095	65,260

- (1) Amount referring to the technical and financial cooperation agreement entered into by the Company, Itaipu, and Fundação Parque Tecnológico Itaipu – PTI, to build sanitary infrastructure and monitoring of water resources and public health, aiming at promoting environmental, social, and economic improvements in the western region of Paraná;
- (2) Amount referring to installment payments of several environmental infraction notices issued by the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA);
- (3) Amount referring to the installment payments of several environmental infraction notices issued by Instituto Água e Terra – IAT;
- (4) Two (2) Agreements for the Conversion of Fines (TCCM), in the direct modality, which consolidated the debt amount of five (5) Environmental Infractions Notices (AIA), issued by the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA) in 2012, totaling R\$ 87,631, adjusted for inflation up to December 2025, with balance of R\$ 127,939, to be invested directly by the Company over one hundred and twenty (120) months in Environmental Claims related to the implementation of an environmental project called “Revamping of pit complexes for environmental improvement of the Rio Iguaçú and surrounding wet areas”.

22. EQUITY

a) Capital stock

Fully paid-in share capital is represented by 1,511,205,519 shares, without par value, divided into 503,735,259 common shares and 1,007,470,260 preferred shares. In addition to the common shares and preferred shares, the Company started to trade Share Deposit Certificates (“Units”), where each “Unit” represents one (1) common share and four (4) preferred shares.

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Preferred shares are not entitled to vote, but have assured: (i) the right to equally participate with common shares in the distribution of shares or any other securities or benefits, including in the event of mergers of capital reserves; (ii) priority treatment in the reimbursement of capital in case of the Company's liquidation; and (iii) the right to receive compensation at least 10% higher than the amount attributed to each common share.

The book value of each share on March 31, 2026, considering the provision for additional dividends proposed by the Management is R\$8.40 (R\$ 7.17 on December 31, 2025).

Subscribed and paid-in capital as at March 31, 2026, is R\$6,000,000, which, net of share issue cost, amounts to R\$5,996,137, held as follows:

Shareholders	Number of shares					
	Common shares	%	Preferred shares	%	Total	%
State of Parana	302,653,775	60.1	3	0.0	302,653,778	20.0
Municipalities	-	-	5,561,963	0.6	5,561,963	0.4
Foreign investors	90,232,647	17.9	417,230,728	41.4	507,463,375	33.6
Other investors	110,848,837	22.0	584,677,566	58.0	695,526,403	46.0
Total	503,735,259	100.0	1,007,470,260	100.0	1,511,205,519	100.0

b) Profit reserves

b.1) Legal reserve

Recognized in accordance with Brazilian Corporate Law and the Company's Bylaws, based on 5% of the profit for year, less the amount allocated to recognize the tax incentives reserve, until it reaches the 20% ceiling of paid-in capital. The legal reserve can only be used to increase capital or offset accumulated losses. Also, in accordance with Brazilian Corporate Law, Management respects the capital ceiling for recognizing an earnings reserves.

b.2) Tax incentives reserve

Recognized in accordance with article 195-A of Brazilian Corporate Law as the portion of profit for the year arising from government investment grants and assistance.

b.3) Investment Plan Reserve

The investment plan reserve corresponds to the remaining income, after recognizing the legal reserve, the tax incentives reserve, and the distribution of Interest on Equity and Dividends. The limit for recognizing this reserve is the amount of the paid-in share capital. The funds allocated to the investment plan reserve will be invested in construction projects and the expansion of water supply and sewage collection and treatment systems, as established in the Company's investment plans.

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

Notes do the Interim Financial Information

c) Revaluation Surplus

In the first quarter of 2026, an amount of R\$899 (R\$976 in the same period of 2025), net of Income Tax and Social Contribution, was transferred to Retained Earnings. This reserve is realized in the same proportion as the derecognition and depreciation of assets recorded in Property, Plant and Equipment and Intangible Assets that were subject to revaluation.

Changes in the realization of the Revaluation Surplus were as follows:

Description	03/31/2026	03/31/2025
Opening balance	42,265	46,067
Realization of Revaluation Reserve	(1,363)	(1,478)
Realization of Taxes on Revaluation Surplus	464	502
Closing balance	41,366	45,091

d) Equity valuation adjustments

These are recognized in accordance with Article 182 of Brazilian Law of Corporations, referring to the equity valuation adjustments while they are not allocated to profit (loss) for the year on an accrual basis, as corresponding entries of increases or decreases in amounts attributed to assets and liabilities items, as a result of their valuation at fair value.

During the quarter, an amount of R\$41 (R\$66 in the same period of 2025), net of Income Tax and Social Contribution, was transferred to Retained Earnings. The realization of this account occurs in the same proportion as the derecognition and depreciation of assets recorded in Property, Plant and Equipment and Intangible Assets to which new values were assigned.

The movements in the realization of the valuation adjustments to equity were as follows:

Description	03/31/2026	03/31/2025
Opening balance	3,810	4,001
Realization of Adjustments to Deemed Costs	(62)	(100)
Realization of Taxes on Adjustments to Deemed costs	21	34
Closing balance	3,769	3,935

e) Other comprehensive income

Pursuant to CPC 33 (R1) "Employee Benefits", adjustments to the fair value of actuarial liabilities related to employee benefit plans (Note 18) arising from actuarial gains or losses are recognized directly in equity. Adjustments are also made for the realization of the revaluation surplus and the adjustment to the deemed cost.

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Notes do the Interim Financial Information

f) Shareholders' Compensation

The Company's Bylaws provides for the distribution of mandatory dividends of 25% of the adjusted net profit in accordance with Brazilian Law of Corporations. Holders of preferred shares were assigned with Interest on Equity (dividends) per share 10% higher than the interest on equity paid to holders of common shares.

Tax law allows companies to make, within certain limits, payments of interest on capital to shareholders and to treat said payments as deductible expenses for income tax and social contribution purposes. This distribution, applicable to mandatory dividends payable by the Company, is treated for accounting purposes as a deduction of equity, similar to dividends. Income tax is withheld on these amounts at the rate of 15%, paid by the Company when interest on capital is actually paid.

On April 29, 2026, the 62nd Shareholders' Meeting approved the payment of Interest on Equity and Additional Dividends credited to shareholders for the year 2025, in the gross amount of R\$585,270, with payment scheduled for June 26, 2026.

g) Earnings per Share

The amount paid to shareholders per share was as follows:

	2025	2024
Common Shares	0.36308	0.28714
Preferred Shares	0.39939	0.31586
Value for 1 "Unit"	1.96064	1.55060

The table below shows the calculation of earnings per share (in thousands, except per share amounts):

Basic and Diluted Earnings Per Share	03/31/2026	03/31/2025
Numerator		
Net profit for the period attributable to the Company's shareholders		
Common shares	110,213	377,498
Preferred shares	242,468	830,495
Denominator		
Weighted average of number of common shares	503,735,259	503,735,259
Weighted average of number of preferred shares	1,007,470,260	1,007,470,260
Basic and diluted earnings		
Per common share	0.21879	0.74940
Per preferred share	0.24067	0.82434

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

Notes do the Interim Financial Information

23. OPERATING REVENUE

The breakdown of revenues, by nature, is as follows:

Description	01/01/2026 to 03/31/2026	01/01/2025 to 03/31/2025
Revenue		
Water revenue	1,237,750	1,155,139
Sewage revenue	795,184	725,697
Service revenue	36,246	36,707
Solid waste revenue	5,347	4,069
Services provided to municipalities	6,875	6,443
Donations received from customers	8,681	13,104
Other revenue	2,391	2,633
Total operating revenue	2,092,474	1,943,792
Deductions from operating revenues		
COFINS	(120,055)	(113,843)
PASEP	(26,065)	(24,716)
Total deductions	(146,120)	(138,559)
Total operating revenue, net	1,946,354	1,805,233

The Company disclosed the “Net operating revenue” note in accordance with CPC 47 “Revenue from Contracts with Customers”, as outlined in paragraph 112A thereof.

During the first quarter of 2026, the Company incurred revenue and costs from construction contracts linked to the concessions amounting to R\$16,171 (R\$18,553 in the same period of 2025), with a zero margin. Revenue is disclosed net of construction costs.

24. COST OF SERVICES RENDERED

The breakdown of costs, by nature, is as follows:

Description	01/01/2026 to 03/31/2026			01/01/2025 to 03/31/2025		
	Water	Sewage	Total	Water	Sewage	Total
Personnel(1)	(101,534)	(51,499)	(153,033)	(200,159)	(82,100)	(282,259)
Materials	(46,300)	(19,095)	(65,395)	(40,468)	(27,922)	(68,390)
Electricity	(100,517)	(16,756)	(117,273)	(90,939)	(15,857)	(106,796)
Sewage Operation Services - PPP	-	(39,231)	(39,231)	-	(14,734)	(14,734)
Third-party services	(121,007)	(74,149)	(195,156)	(96,604)	(68,047)	(164,651)
Depreciations and amortizations	(68,172)	(64,259)	(132,431)	(60,027)	(59,058)	(119,085)
Indemnities for damages to third parties	(3,589)	(1,978)	(5,567)	(7,369)	(4,578)	(11,947)
Municipal Fund for Sanitation and Environmental Administration	(20,661)	(17,898)	(38,559)	(18,836)	(16,088)	(34,924)
Other costs	(35,040)	(7,776)	(42,816)	(30,684)	(8,016)	(38,700)
Total	(496,820)	(292,641)	(789,461)	(545,086)	(296,400)	(841,486)

(1) The amount was mainly impacted by the provision recognized in 1Q25 for the Voluntary Dismissal Program (VDP) and by the recognition of several labor indemnities related to cases closed in the period.

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

Notes do the Interim Financial Information

25. SELLING, ADMINISTRATIVE AND OTHER EXPENSES

The breakdown of these expenses, by nature, is as follows:

Description	01/01/2026 to 03/31/2026	01/01/2025 to 03/31/2025
Selling		
Personnel(1)	(28,634)	(72,122)
Materials	(1,808)	(2,399)
Third-party services	(62,076)	(55,900)
Depreciations and amortizations	(3,539)	(3,194)
Gains (Losses) on credit realization	(34,714)	(82,578)
Indemnities for damages to third parties	(4,669)	(6,627)
Sanepar Rural Program	(1,253)	(1,277)
Other Expenses	(1,325)	(1,312)
Total Selling Expenses	(138,018)	(225,409)
Administrative		
Personnel(1)	(189,075)	(335,965)
Materials	(11,563)	(11,181)
Outside Services (2)	(58,150)	(171,263)
Depreciations and amortizations	(36,429)	(29,055)
Regulatory fee	(10,030)	(9,602)
Travel expenses	(1,808)	(1,419)
Court and legal expenses	(2,217)	(1,573)
Encouraged donations (IRPJ)	(3,190)	(2,230)
Social and Environmental Programs	(9,881)	(8,603)
Indemnities for damages to third parties	(10,279)	(2,817)
Labor Indemnities to Third Parties	(1,038)	(3,803)
Fees, Permits, and Licenses	(5,457)	(1,047)
Other Expenses	(14,462)	(9,549)
Transfers to Costs and Selling Expenses (3)	32,828	28,316
Capitalized Expenses (4)	33,521	30,508
Total Administrative Expenses	(287,230)	(529,283)
Other Operating Income (Expenses)		
Revenue		
Sale of Assets	624	2,557
Fair Value Adjustment - Investments	122	135
Subtotal Other Operating Revenue	746	2,692
Expenses		
Eventual Losses	(36)	(770)
Environmental Fees	(3,149)	(746)
Write-off of Assets	(1,246)	(1,166)
Fair Value Adjustment - Investments	(3)	(10)
Subtotal Other Operating Expenses	(4,434)	(2,692)
Total Other Operating Income (Expenses)	(3,688)	-

(1) The amount was mainly impacted by the provision recognized in 1Q25 for the Voluntary Dismissal Program (VDP) and by the recognition of several labor indemnities related to cases closed in the period.

(2) Impact of the provision recognized in 1Q25 for legal services related to the IRPJ tax immunity lawsuit;

(3) These amounts are first recognized as administrative expenses and later transferred to cost of sales and selling expenses;

(4) These amounts refer to capitalized administrative expenses, as they relate to projects and works in progress, allocated directly by the Company's Management.

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

Notes do the Interim Financial Information

26. PROFIT-SHARING PROGRAM

The Company accrued the amount of R\$26,980 (R\$92,411 in the same period of 2025) for the Profit-Sharing Program, based on goals and performance targets established for the 2026 fiscal year, which is recorded under Salaries and Social Charges in current liabilities.

27. FINANCE INCOME (COSTS)

Description	01/01/2026 to 03/31/2026	01/01/2025 to 03/31/2025
Financial income		
Financial investments (1)	193,254	61,692
Monetary Variation Gains	21,516	25,007
Exchange Rate Gains	15,250	12,304
Gain on Derivatives Financial Instruments (2)	16,810	2,933
Other financial income (3)	74,928	20,416
COFINS and PASEP on finance income	(10,484)	(104,434)
Subtotal	311,274	17,918
Interest accrued – court-ordered payments revenue(4)	-	2,147,784
Total Financial Revenue	311,274	2,165,702
Financial expenses		
Interests and fees on Financing, Borrowings, Debentures and leases (5)	(153,465)	(131,563)
Monetary Variation Losses	(38,632)	(45,122)
Exchange Variation Losses	-	(4,522)
Loss on Derivatives Financial Instruments (2)	(37,438)	(14,292)
Other Finance Expenses	(4,391)	(168)
Subtotal	(233,926)	(195,667)
Provision for regulatory liability (6)	(149,811)	(1,535,934)
Fair Value Adjustment – court-ordered payments (precatórios) receivable (7)	-	(249,348)
Total Finance Expenses	(383,737)	(1,980,949)
Financial result	(72,463)	184,753

(1) This includes the amount from the Financial Investments arising from the receipt of the court-ordered payments relating to the lawsuit of the undue payment of IRPJ;

(2) Impact of the Euro versus CDI variation on the SWAP transactions entered into by the Company;

(3) Impact of the Present Value Adjustment of Contractual Financial Assets;

(4) amount from the update of court-ordered payments receivable relating to the lawsuit of the undue payment of IRPJ;

(5) Increase of the calculation basis of interest in function of raising of funds from third parties, added to the DI variation;

(6) Regulatory provision related to the IRPJ tax refund lawsuit concerning the financial effects to be shared with the Company's customers in future billings for basic sanitation services;

(7) Amount related to the Fair Value Adjustment of the court-ordered payment receivable arising from the IRPJ lawsuit, recorded in the Federal Budget (LOA 2025).

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

Notes do the Interim Financial Information

28. SEGMENT REPORTING

The Company has two identifiable business segments, which are water treatment and distribution and sanitary sewage collection and treatment. The solid waste collection and treatment process was considered in the sewage segment. Operating income by segment is represented by revenue, less direct costs, and operating expenses, directly and indirectly allocable to these segments. Identifiable assets and liabilities by segment are disclosed separately. Corporate assets and liabilities were not directly attributed to either business segment.

The Company evaluates the business segment performance based on information generated by the accounting records, and miscellaneous expenses are allocated by means of apportionment, as shown in following table:

Description	01/01/2026 to 03/31/2026			01/01/2025 to 03/31/2025		
	Water	Sewage	Total	Water	Sewage	Total
Direct Operating Revenue	1,264,056	810,471	2,074,527	1,182,992	738,620	1,921,612
Other Operating Revenue	9,898	8,049	17,947	12,291	9,889	22,180
Total Gross Operating Revenue	1,273,954	818,520	2,092,474	1,195,283	748,509	1,943,792
Revenue Deductions (PASEP and COFINS)	(80,597)	(65,523)	(146,120)	(76,768)	(61,791)	(138,559)
Net Operating Revenue	1,193,357	752,997	1,946,354	1,118,515	686,718	1,805,233
Cost	(496,820)	(292,641)	(789,461)	(545,086)	(296,400)	(841,486)
Gross Income	696,537	460,356	1,156,893	573,429	390,318	963,747
Selling Expenses	(76,122)	(61,896)	(138,018)	(124,914)	(100,495)	(225,409)
Administrative expenses	(158,419)	(128,811)	(287,230)	(293,311)	(235,972)	(529,283)
Other Operating Income (Expenses)	(2,034)	(1,654)	(3,688)	1,139,234	916,524	2,055,758
Financial result	(23,515)	(48,948)	(72,463)	115,628	69,125	184,753
Profit-sharing program	(14,881)	(12,099)	(26,980)	(51,211)	(41,200)	(92,411)
Provisions	(9,049)	(7,354)	(16,403)	89,230	71,912	161,142
Pension Plan and Health Insurance	(7,463)	(6,069)	(13,532)	(7,836)	(6,303)	(14,139)
Provision for regulatory liability	-	-	-	(750,790)	(604,018)	(1,354,808)
Income before taxes and contributions	405,054	193,525	598,579	689,459	459,891	1,149,350
Income Tax and Social Contribution	(166,397)	(79,501)	(245,898)	35,178	23,465	58,643
Net income for the period	238,657	114,024	352,681	724,637	483,356	1,207,993
Operating margin - Unaudited/Not Revised	31.8%	23.6%	28.6%	57.7%	61.4%	59.1%
Net Margin - Unaudited/Not Revised	20.0%	15.1%	18.1%	64.8%	70.4%	66.9%
Investments in property, plant and equipment/Intangible assets (1)	201,557	386,543	588,100	168,223	318,506	486,729
Indebtedness - Borrowings, Financing, Debentures, Leases, and PPP	2,952,684	4,328,179	7,280,863	2,880,531	3,728,712	6,609,243
Contract assets, Fixed and intangible assets, net	7,098,830	10,042,425	17,141,255	6,473,986	8,581,537	15,055,523
Depreciations and amortizations for the period	(90,217)	(82,182)	(172,399)	(77,900)	(73,434)	(151,334)
Accounts receivable (Current and Non-current) (2)	1,580,984	695,019	2,276,003	1,533,045	626,344	2,159,389
Total assets	11,110,433	15,717,477	26,827,910	10,697,638	14,180,164	24,877,802
Total liabilities current and non-current)	5,729,251	8,398,197	14,127,448	5,596,586	7,244,516	12,841,102
Number of connections - Unaudited/Not Revised (3)	3,542,988	2,668,200	-	3,494,686	2,596,907	-
Volume Thousands of m3 Invoiced - Unaudited/Non-Revised (4)	154,733	125,814	-	152,813	122,940	-

(1) Amounts invested in administrative assets were allocated proportionally to the investments of each segment;

(2) Presented at their gross amount;

(3) Users included in the sewage segment are virtually also all included in the water segment;

(4) The invoiced volumes of the sewage segment are derived from the invoiced volumes of the water utility segment.

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

Notes do the Interim Financial Information

29. INSURANCE

The Company has an insurance contract with MAPFRE Seguros Gerais S/A covering its main assets located in several municipalities throughout the State of Paraná, in the amount of R\$2,592,039, with coverage effective from March 13, 2026 to March 12, 2027, including basic coverage for fire, windstorm and electrical damage to equipment.

Assets	Amount insured
Buildings	1,571,530
Machinery, equipment, and Vehicles	946,505
Inventories	74,004
Total	2,592,039

Additionally, the Company has Judicial Guarantee Insurance policies to guarantee amounts that would be deposited and/or replace amounts already deposited and/or assets pledged in labor, civil, tax, and environmental claims. As of March 31, 2026, the Company provided guarantees through surety bonds in 265 legal proceedings, totaling R\$324,149, with Pottencial Seguradora S/A, maturing on June 15, 2027.

The Company also entered into/renewed the contract with AKAD Seguros S/A for general liability insurance coverage of Sanepar Directors, Officers, and Managers (D&O insurance) with local and international coverage, with a guarantee ceiling of R\$20,000, with a 365-day contract term ending January 16, 2027.

30. EVENTS AFTER THE REPORTING PERIOD

On April 2, 2026, at its 1st/2026 Special Meeting, the Company's Board of Directors resolved on the removal of the Company's Commercial Director. Bihl Elerian Zanetti. Subsequently, on April 7, 2026, the Executive Board appointed the Company's Chief Executive Officer, Mr. Wilson Bley Lipski, to serve on an interim basis as Commercial Director, pursuant to Article 42 of Sanepar's Bylaws, thereby accumulating both positions.

At the same Special Meeting held on April 2, 2026, the Board of Directors also resolved to adopt appropriate administrative and/or judicial measures in relation to Public Consultation No. 001/26-AGEPAR, which addresses the regulatory treatment of the court-ordered payment (Precatório) received by the Company. This resolution corroborates Management's position opposing the Agency's Technical Note No. 01/2026, which proposes that 100% of the amount of R\$3,944,392 (net of taxes and legal fees) be allocated to users.

As a continuation of these measures, on April 17, 2026, the Company filed a Writ of Mandamus with the Public Treasury Court of Curitiba, requesting, among other measures: (i) injunctive relief for the immediate suspension of the legal effects of Public Consultation and Public Hearing No. 1/2026; (ii) alternatively, the suspension of all subsequent procedural or decision-making acts; and (iii) the granting of final relief to declare the nullity of the challenged act, preserving the legal framework in force at the time of the recognition of the court-ordered payment.

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

Notes do the Interim Financial Information

On April 22, 2026, the request for injunctive relief was denied by the Judiciary, based on the understanding that Agepar's acts constitute a preparatory stage of the regulatory process, without a decision-making nature, thereby allowing the continuation of the Public Consultation and Public Hearing procedures. Additionally, the court also denied the Company's subsidiary request for suspension, on the grounds that such a measure would affect future acts not yet carried out, making it impossible to foresee the outcome of the respective hearing.

In light of this judicial decision, which corroborates the absence of a final decision on the merits by the Regulatory Agency, the Company, supported by the opinion of its legal advisors, maintained the accounting records at the closing of the interim financial information for 1Q26 based on the rule then in force for the sharing of 75% of the gain, as it awaits a final decision on the merits by Agepar.

On April 13, 2026, at its Ordinary Meeting No. 08/2026, the Board of Directors of the Regulatory Agency for Delegated Public Services of the State of Paraná (Agepar) approved the 2026 Annual Tariff Adjustment Index (IRT 2026) of 2.4993%, to be applied to the equilibrium tariff. The adjustment results in an average tariff of R\$7.0032/m³, in strict compliance with the adjustment methodology set forth in Agepar Technical Note No. 04/2026-DRE/CSB, and will be applied as of May 17, 2026.

On April 29, 2026, State Decree No. 13,498/2026 was published, declaring a Water Supply Emergency throughout the State of Paraná due to the prolonged drought that has compromised the availability of raw water for public supply. The decree authorizes Sanepar to implement contingency measures, such as supply rationing, intensified monitoring and water saving campaigns, prioritizing water use for human consumption and animal watering, while prohibiting high consumption activities such as vehicle and sidewalk washing. To ensure such priority, the Water and Land Institute (IAT) may suspend or restrict water use permits for non essential purposes. The decree will remain in effect for a period of 180 days.

31. EXPLANATION ADDED TO THE ENGLISH-LANGUAGE VERSION

The accompanying financial statements were translated into English from the original Portuguese version prepared for local purposes. Certain accounting practices adopted by the Company that conform to those accounting practices adopted in Brazil may not comply with the generally accepted accounting principles in the countries where these financial statements may be used.

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail. See Note 31 to the financial statements.)

Report on the review of quarterly information

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To the Shareholders, Directors, and Officers of
Companhia de Saneamento do Paraná – Sanepar
Curitiba – PR

Introduction

We have reviewed the interim financial information of the Companhia de Saneamento do Parana (“Company”), contained in the Quarterly Information Form (QFI) for to the quarter ended March 31, 2026, which comprise the statements of financial position as of March 31, 2026, and the respective statement of income, statement of comprehensive income, changes in shareholders’ equity and statements of cash flows for the three months period ended on that date, including notes.

The management is responsible for the preparation of the interim financial information in accordance with NBC TG 21 - Interim Financial Reporting and with the International Standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as by the presentation of these information in compliance with standards issued by the Brazilian Securities Commission, applicable to the preparation of the Quarterly Financial Information (QFI). Our responsibility is to express a conclusion on this condensed interim financial information based on our review.

Review scope

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). The review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion thereon.

Conclusion on the interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information included in quarterly information mentioned above are not prepared, in all material respects, in accordance with NBC TG 21 and IAS 34 applicable to the preparation of the Quarterly Financial Information (QFI), and presented in compliance with the standards issued by the Brazilian Securities Commission.

Conclusion on the interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information included in quarterly information mentioned above are not prepared, in all material respects, in accordance with NBC TG 21 and IAS 34 applicable to the preparation of the Quarterly Financial Information (QFI), and presented in compliance with the standards issued by the Brazilian Securities Commission.

Emphasis of matter - recognition of provision for regulatory liability

We draw attention to Notes 17, 20 and 30 to the interim financial information, which describe the receipt by the Company of approximately R\$ 4.05 billion arising from a court-ordered payment related to the tax immunity of Corporate Income Tax (IRPJ), the allocation of which is subject to an ongoing regulatory process before the Regulatory Agency of the State of Paraná (AGEPAR). Despite a regulatory proposal providing for the full allocation of the net amount to users, as of the date of approval of this interim financial information there is no final decision or binding administrative act. Accordingly, Management has maintained the recognition of the regulatory liability corresponding to 75% of the net amount received, based on the regulatory framework in force at the time of the initial recognition. Any potential additional allocation of the remaining amounts remains subject to a future decision by the regulatory authority, with the related risk classified by the Company as a possible loss, as disclosed in the notes to the interim financial information, in accordance with NBC TG 25 – Provisions, Contingent Liabilities and Contingent Assets. As of this date, there is no characterization of a present obligation that would justify the recognition of an additional provision. Our conclusion is not modified in this respect.

Other matters

Statement of value added

The quarterly financial information referred to above include the Statement of Value Added for the period of three months ended March 31, 2026, prepared under the Company's management responsibility, and presented as complementary information for the purposes of IAS 34. These information were submitted to review procedures performed together with the review of quarterly financial information, aiming to conclude if they are reconciled with the interim financial information and accounting records, as applicable, and whether its form and substance are in accordance with criteria defined in NBC TG 09 – Statement of Value Added. Based on our review, we are not aware of any fact that leads us to believe that this statement of value added was not prepared, in every significant aspect, according to criteria defined in this Standard, consistent with the interim financial information taken as a whole.

Curitiba, May 14, 2026

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



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

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

STATEMENT

By this instrument, the Executive Board of Companhia de Saneamento do Paraná - Sanepar, a state-owned public company, with its headquarters at Rua Engenheiros Rebouças nº 1,376, Curitiba - PR, registered at CNPJ under nº 76.484.013/0001- 45, for the purposes of CVM Resolution nº 80/2022, declares that it has reviewed, discussed and agreed with Sanepar's interim financial statements for the period ended on March 31, 2026.

Curitiba, April 28, 2026.

WILSON BLEY LIPSKI
Chief Executive Officer and
Interim Chief Commercial Officer

ABEL DEMETRIO
Chief Financial and Investor Relations
Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

FLAVIO LUIS COUTINHO SLIVINSKI
Chief Legal Officer

MARCOS DOMAKOSKI
Chief Administrative Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer

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

STATEMENT

By this instrument, the Executive Board of Companhia de Saneamento do Paraná - Sanepar, mixed capital state administration corporation, publicly traded, with headquarters at Rua Engenheiros Rebouças nº 1,376, Curitiba - PR, registered at CNPJ under nº 76.484.013/0001- 45, for the purposes of CVM Resolution nº 80/2022, has reviewed, discussed and agree with the opinions stated in the audit report issued by Grant Thornton Auditores Independentes Ltda. with respect to the Sanepar interim financial statements for the period ended on March 31, 2026.

Curitiba, May 14, 2026.

WILSON BLEY LIPSKI
Chief Executive Officer and
Interim Chief Commercial Officer

ABEL DEMETRIO
Chief Financial and Investor Relations
Officer

SERGIO WIPPEL
Chief Operating Officer

LEURA LUCIA CONTE DE OLIVEIRA
Chief Investment Officer

FLAVIO LUIS COUTINHO SLIVINSKI
Chief Legal Officer

MARCOS DOMAKOSKI
Chief Administrative Officer

FERNANDO MAURO NASCIMENTO GUEDES
Chief of Environment and Social Action Officer

ANATALICIO RISDEN JUNIOR
Chief of Innovation and New Business Officer