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## **ITR - QUARTERLY INFORMATION THIRD QUARTER OF 2022**

# **COMPANHIA DE SANEAMENTO DO PARANÁ - SANEPAR**

**Quarterly Information**  
**For the quarter ended at September 30, 2022**

## **Content**

**Balance sheet**

**Statements of income**

**Statements of comprehensive income**

**Statements of cash flows - indirect method**

**Statements of changes in equity**

**Statements of added value - additional information**

**Management report**

**Notes to the Quarterly Information**

**Auditor's review report on the quarterly information**

**Statements**

**Individual financial statements/ statements of financial position - assets**  
**(In thousands of Brazilian reais)**

<b>Code of Account</b>	<b>Account description</b>	<b>Current quarter 09/30/2022</b>	<b>Prior Year 12/31/2021</b>
1	Total Assets	16,167,348	14,640,589
1.01	Current assets	2,416,476	2,071,647
1.01.01	Cash and cash equivalents	1,227,491	983,127
1.01.01.01	Cash and banks	38,589	40,823
1.01.01.02	Financial investments	1,188,902	942,304
1.01.03	Accounts receivable	1,040,436	971,478
1.01.03.01	Trade accounts receivable	1,040,436	971,478
1.01.04	Inventories	67,996	57,680
1.01.06	Recoverable taxes	12,390	11,420
1.01.06.01	Current recoverable taxes	12,390	11,420
1.01.08	Other current assets	68,163	47,942
1.01.08.03	Others	68,163	47,942
1.01.08.03.01	Restricted deposits	17,790	14,375
1.01.08.03.02	Derivative financial instruments	15,791	12,716
1.01.08.03.03	Other accounts receivable	34,582	20,851
1.02	Noncurrent assets	13,750,872	12,568,942
1.02.01	Long-term assets	4,664,100	3,715,372
1.02.01.04	Accounts receivable	83,779	51,551
1.02.01.04.01	Trade accounts receivable	83,779	51,551
1.02.01.07	Deferred taxes	744,877	679,462
1.02.01.07.01	Deferred Income and Social Contribution Taxes	744,877	679,462
1.02.01.10	Other noncurrent assets	3,835,444	2,984,359
1.02.01.10.03	Restricted deposits	71,788	58,982
1.02.01.10.06	Court deposits	497,968	408,593
1.02.01.10.07	Contractual financial assets	669,686	603,014
1.02.01.10.08	Contract of asset	2,553,382	1,869,743
1.02.01.10.09	Other receivables	42,620	44,027
1.02.02	Investments	4,677	2,030
1.02.02.01	Shareholdings	4,677	2,030
1.02.02.01.03	Joint Ventures	4,677	2,030
1.02.03	Fixed assets	302,126	312,679
1.02.03.01	Fixed assets in operation	220,143	225,727
1.02.03.02	Rigth-of-use assets	81,983	86,952
1.02.04	Intangible assets	8,779,969	8,538,861
1.02.04.01	Intangible assets	8,779,969	8,538,861
1.02.04.01.01	Concession contracts	8,601,394	8,356,681
1.02.04.01.02	Rigth-of-use assets	178,575	182,180

**Individual financial statements/ statements of financial position - liabilities**  
**(In thousands of Brazilian reais)**

<b>Code of Account</b>	<b>Account description</b>	<b>Current quarter 09/30/2022</b>	<b>Prior Year 12/31/2021</b>
2	Total Liabilities	16,167,348	14,640,589
2.01	Current liabilities	1,514,504	1,397,171
2.01.01	Payroll and social charges	84,567	117,893
2.01.01.02	Labor liabilities	84,567	117,893
2.01.02	Trade accounts payable	275,833	269,397
2.01.02.01	Trade accounts payable - domestic	275,833	269,397
2.01.03	Tax liabilities	95,199	84,602
2.01.03.01	Federal Taxes	92,148	81,786
2.01.03.01.01	Income tax and social contribution	48,662	0
2.01.03.01.02	Other Federal Taxes	43,486	81,786
2.01.03.03	Municipal Taxes	3,051	2,816
2.01.04	Loans and financing	528,491	407,680
2.01.04.01	Loans and financing	168,319	220,336
2.01.04.01.01	Domestic currency	153,222	207,623
2.01.04.01.02	Foreign currency	15,097	12,713
2.01.04.02	Debentures	289,967	116,418
2.01.04.03	Financing from finance lease	70,205	70,926
2.01.05	Other liabilities	255,089	343,711
2.01.05.02	Others	255,089	343,711
2.01.05.02.01	Dividends and interest on equity capital payable	138,121	243,551
2.01.05.02.05	Collaterals and contractual retentions	2,057	2,210
2.01.05.02.07	Unearned revenue	3,560	700
2.01.05.02.08	Derivative financial instruments	17,225	11,606
2.01.05.02.09	Other accounts payable	94,126	85,644
2.01.06	Provisions	275,325	173,888
2.01.06.02	Other provisions	275,325	173,888
2.01.06.02.04	Provisions for pension plan and health insurance	81,374	77,341
2.01.06.02.05	Labor provisions	193,951	96,547
2.02	Noncurrent liabilities	6,244,010	5,417,076
2.02.01	Loans and financing	4,380,752	3,712,885
2.02.01.01	Loans and financing	1,752,853	1,519,154
2.02.01.01.01	Domestic currency	1,752,853	1,519,154
2.02.01.02	Debentures	2,270,565	1,859,646
2.02.01.03	Financing from finance lease	357,334	334,085
2.02.02	Other liabilities	13,919	5,791
2.02.02.02	Others	13,919	5,791
2.02.02.02.04	Contractors and Suppliers	1,077	2,829
2.02.02.02.09	Unearned revenue	12,163	0
2.02.02.02.11	Other accounts payable	679	2,962
2.02.04	Provisions	1,849,339	1,698,400
2.02.04.02	Other provisions	1,849,339	1,698,400
2.02.04.02.04	Provisions for pension plan and health insurance	1,139,250	1,082,775
2.02.04.02.05	Provisions	710,089	615,625
2.03	Equity	8,408,834	7,826,342
2.03.01	Realized capital stock	3,996,137	3,996,137
2.03.01.01	Paid-in capital stock	3,996,137	3,996,137
2.03.03	Revaluation surplus	55,580	59,002
2.03.03.01	Own assets	55,580	59,002
2.03.04	Profit reserves	3,633,064	3,696,944
2.03.04.01	Legal reserve	108,638	108,638
2.03.04.07	Tax incentive reserve	11,551	11,551
2.03.04.08	Additional proposed dividend	0	63,880
2.03.04.10	Investment plan	3,512,875	3,512,875
2.03.05	Retained earnings/(Accumulated losses)	649,900	0
2.03.06	Asset and liability valuation adjustments	4,352	4,458
2.03.08	Other comprehensive income	69,801	69,801

**Individual financial statements/ Statements of income**  
(In thousands of Brazilian reais)

Code of Account	Account description	Accumulated in current year			
		Current quarter 07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	Prior quarter 07/01/2021 to 09/30/2021	Accumulated in prior year 01/01/2021 to 09/30/2021
3.01	Revenue from sales of goods and/or services	1,432,464	4,198,419	1,321,360	3,821,225
3.02	Cost of goods sold and/or services rendered	-569,188	-1,809,770	-534,678	-1,547,353
3.03	Gross result	863,276	2,388,649	786,682	2,273,872
3.04	Operating expenses/revenues	-397,841	-1,096,395	-295,356	-869,943
3.04.01	Selling expenses	-130,105	-373,216	-95,846	-263,364
3.04.02	General and administrative expenses	-188,246	-503,551	-150,892	-435,250
3.04.05	Other operating expenses	-78,865	-217,405	-47,525	-168,991
3.04.05.01	Provision for contingencies	-37,750	-94,464	-7,826	-56,921
3.04.05.02	Pension plan and health insurance	-20,169	-60,508	-14,718	-44,151
3.04.05.03	Profit sharing program	-18,722	-54,519	-18,847	-59,618
3.04.05.04	Other operating expenses (revenues)	-2,224	-7,914	-6,134	-8,301
3.04.06	Equity in earnings (losses) of controlled companies	-625	-2,223	-1,093	-2,338
3.05	Income (loss) before financial income (loss) and taxes	465,435	1,292,254	491,326	1,403,929
3.06	Financial income (loss)	-56,868	-175,848	-93,260	-208,579
3.06.01	Financial revenues	67,998	203,500	25,559	66,219
3.06.02	Financial expenses	-124,866	-379,348	-118,819	-274,798
3.07	Income (loss) before taxes	408,567	1,116,406	398,066	1,195,350
3.08	Income and Social Contribution Taxes	-133,639	-315,827	-130,725	-349,702
3.08.01	Current	-176,250	-381,242	-159,828	-375,070
3.08.02	Deferred	42,611	65,415	29,103	25,368
3.09	Net income (loss) from continuing operations	274,928	800,579	267,341	845,648
3.11	Income/Loss for the period	274,928	800,579	267,341	845,648
3.99	Earnings per share – (Reais/Share)				
3.99.01	Basic earnings per share				
3.99.01.01	Preferred shares	0.18761	0.54632	0.18243	0.57707
3.99.01.02	Common shares	0.17056	0.49665	0.16585	0.52461
3.99.02	Diluted earnings per share				
3.99.02.01	Preferred shares	0.18761	0.54632	0.18243	0.57707
3.99.02.02	Common shares	0.17056	0.49665	0.16585	0.52461

**Individual financial statements/ Statements of comprehensive income**  
**(In thousands of Brazilian reais)**

Code of Account	Account description	Current quarter	Accumulated in current year	Prior quarter	Accumulated in prior year
		07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
4.01	Net income for the period	274,928	800,579	267,341	845,648
4.02	Other comprehensive income	-1,104	-3,528	-1,323	-4,055
4.02.01	Realization of revaluation surplus	-1,641	-5,184	-1,925	-5,911
4.02.02	Taxes on Realization of Revaluation Surplus	558	1,762	655	2,010
4.02.03	Realization of Deemed Cost	-32	-161	-80	-233
4.02.04	Taxes on Realization of Deemed Cost	11	55	27	79
4.03	Comprehensive income for the period	273,824	797,051	266,018	841,593

Individual financial statements/Statements of cash flows - indirect method

Code of account	Account description	Accumulated in	Accumulated in
		current year 01/01/2022 to 09/30/2022	prior year 01/01/2021 to 09/30/2021
6.01	Net cash from operating activities	1,474,947	1,314,953
6.01.01	Cash from operations	1,770,696	1,570,720
6.01.01.01	Net income for the period	800,579	845,648
6.01.01.02	Depreciation and amortization	319,402	292,822
6.01.01.03	Costs of fixed and intangible assets write-offs	11,988	11,143
6.01.01.04	Impairment	-2,840	-2,752
6.01.01.06	Discount to present value of financial assets	-19,585	-16,341
6.01.01.07	Allowance for doubtful accounts	167,065	74,721
6.01.01.08	Deferred Income and Social Contribution Taxes, net	-65,415	-25,368
6.01.01.09	Provision for contingencies	94,464	56,921
6.01.01.10	Pension plan and medical insurance	60,508	44,151
6.01.01.11	Interest on financing	264,384	171,422
6.01.01.12	Monetary variations on financing	75,630	60,338
6.01.01.13	Interest and monetary restatements Leasing	56,604	52,008
6.01.01.14	Exchange rate, net	-1,870	-184
6.01.01.15	Exchange on derivative financial instrments	3,315	392
6.01.01.16	Equity in earnings (losses) of controlled companies	2,223	2,338
6.01.01.17	Appropriation of costs of funds raised from third parties	4,150	3,144
6.01.01.18	Adjustment to Fair Value – Investments	94	317
6.01.02	Changes in assets and liabilities	-295,749	-255,767
6.01.02.01	Trade accounts receivable	-268,251	-236,437
6.01.02.02	Recoverable taxes and contributions	-970	6,708
6.01.02.03	Inventories	-10,316	1,396
6.01.02.04	Court deposits	-89,375	-60,659
6.01.02.05	Other receivables and accounts receivable	-11,546	-8,205
6.01.02.06	Contractors and Suppliers	4,684	48,502
6.01.02.08	Taxes and contributions	302,851	323,298
6.01.02.09	Salaries and social charges	64,078	-6,865
6.01.02.10	Collaterals and contractual retentions	-153	-41
6.01.02.11	Unearned revenues	15,023	-3,150
6.01.02.12	Income and social contribution taxes paid	-306,425	-314,483
6.01.02.13	Other accounts payable	4,651	-5,831
6.02	Net cash from investing activities	-1,264,744	-919,328
6.02.01	Investments in fixed and intangible assets	-1,262,003	-918,332
6.02.02	Investments	-2,741	-996
6.03	Net cash from financing activities	34,161	-199,106
6.03.01	Financing	940,454	703,004
6.03.02	Amortization of financing	-257,323	-386,261
6.03.03	Payments of interest on financing	-246,427	-168,628
6.03.04	Payments of Mercantile Leases	-64,127	-56,449
6.03.05	Costs of funds raised with third parties	-12,848	-12,515
6.03.06	Restricted deposits	-16,221	-10,786
6.03.07	Payments of Interest on Equity	-309,347	-267,471
6.05	Increase (decrease) in cash and equivalents	244,364	196,519
6.05.01	Beginning balance of cash and cash equivalents	983,127	874,323
6.05.02	Ending balance of cash and cash equivalents	1,227,491	1,070,842

Individual financial statements/ Statement of changes in equity - 01/01/2022 to 09/30/2022

Code of account	Account description	Paid-in capital stock	Capital reserves, Granted options and Treasury shares	Income reserves	Retained earnings or accumulated losses	Other comprehensive income	Equity
5.01	Initial balances	3,996,137	0	3,696,944	0	133,261	7,826,342
5.03	Adjusted beginning balances	3,996,137	0	3,696,944	0	133,261	7,826,342
5.04	Capital Transactions with Shareholders	0	0	-63,880	-154,207	0	-218,087
5.04.06	Dividends	0	0	-63,880	0	0	-63,880
5.04.07	Interest on Equity	0	0	0	-154,207	0	-154,207
5.05	Total comprehensive income	0	0	0	804,107	-3,528	800,579
5.05.01	Net income for the period	0	0	0	800,579	0	800,579
5.05.02	Other comprehensive income	0	0	0	3,528	-3,528	0
5.05.02.06	Realization of revaluation surplus	0	0	0	5,184	-5,184	0
5.05.02.07	Taxes on the realization of revaluation surplus	0	0	0	-1,762	1,762	0
5.05.02.08	Realization of adjustment to deemed cost	0	0	0	161	-161	0
5.05.02.09	Taxes on realization of adjustment to deemed cost	0	0	0	-55	55	0
5.07	Ending balances	3,996,137	0	3,633,064	649,900	129,733	8,408,834



Individual financial statements/ Statement of changes in equity - 01/01/2021 to 09/30/2021

Code of account	Account description	Paid-in capital stock	Capital reserves, Granted options and Treasury shares	Income reserves	Retained earnings or accumulated losses	Other comprehensive income	Equity
5.01	Initial balances	3,996,137	0	2,853,580	0	93,446	6,943,163
5.03	Adjusted beginning balances	3,996,137	0	2,853,580	0	93,446	6,943,163
5.04	Capital Transactions with Shareholders	0	0	-60,083	-151,084	0	-211,167
5.04.06	Dividends	0	0	-60,083	0	0	-60,083
5.04.07	Interest on Equity	0	0	0	-151,084	0	-151,084
5.05	Total comprehensive income	0	0	0	849,703	-4,055	845,648
5.05.01	Net income for the period	0	0	0	845,648	0	845,648
5.05.02	Other comprehensive income	0	0	0	4,055	-4,055	0
5.05.02.06	Realization of revaluation surplus	0	0	0	5,911	-5,911	0
5.05.02.07	Taxes on the realization of revaluation surplus	0	0	0	-2,010	2,010	0
5.05.02.08	Realization of adjustment to deemed cost	0	0	0	233	-233	0
5.05.02.09	Taxes on realization of adjustment to deemed cost	0	0	0	-79	79	0
5.07	Ending balances	3,996,137	0	2,793,497	698,619	89,391	7,577,644

<b>Individual financial statements/ Statements of value added</b>		<b>Accumulated in</b>	<b>Accumulated in</b>
<b>Code of account</b>	<b>Account description</b>	<b>current year</b>	<b>prior year</b>
		<b>01/01/2022 to 09/30/2022</b>	<b>01/01/2021 to 09/30/2021</b>
7.01	Revenues	4,342,745	4,026,687
7.01.01	Sales of merchandise, products and services	4,517,724	4,109,709
7.01.02	Other revenues	-7,914	-8,301
7.01.04	Reversal of/allowance for doubtful accounts	-167,065	-74,721
7.02	Inputs acquired from third parties	-1,411,763	-1,163,338
7.02.01	Costs of products, merchandise and services sold	-625,101	-450,286
7.02.02	Materials, energy, third-party services and others	-721,949	-639,214
7.02.04	Others	-64,713	-73,838
7.03	Gross value added	2,930,982	2,863,349
7.04	Withholdings	-319,402	-292,822
7.04.01	Depreciation, amortization and depletion	-319,402	-292,822
7.05	Net generated value added	2,611,580	2,570,527
7.06	Value added received by transfer	201,277	63,881
7.06.01	Equity in earnings (losses) of controlled companies	-2,223	-2,338
7.06.02	Financial revenues	203,500	66,219
7.07	Total value added to be distributed	2,812,857	2,634,408
7.08	Value added distribution	2,812,857	2,634,408
7.08.01	Personnel	850,310	742,853
7.08.01.01	Direct compensation	529,403	483,980
7.08.01.02	Benefits	284,010	225,990
7.08.01.03	Severance Pay Fund (FGTS)	36,897	32,883
7.08.02	Taxes, fees and contributions	778,143	767,308
7.08.02.01	Federal	773,555	763,936
7.08.02.02	State	418	324
7.08.02.03	Municipal	4,170	3,048
7.08.03	Return on debt capital	383,825	278,599
7.08.03.01	Interest	379,348	274,798
7.08.03.02	Rents	4,477	3,801
7.08.04	Return on equity capital	800,579	845,648
7.08.04.01	Interest on Equity	154,207	151,084
7.08.04.03	Retained earnings/ Accumulated losses for the period	646,372	694,564

**1. OPERATING DATA**
**1.1 MARKET**

We present below the contracts in % of Total Revenue of the Company, as of September 30, 2022:

Contracts (% of Total Revenue)*				Coverage index		Total active units (in thousands)	
Municipalities	Total revenue %	Remaining period of concession	Type of concession	Water	Sewage collections	Water	Sewage collections
Curitiba	22.1%	25.8 years	Water and Sewage	100%	98.7%	832.7	816.6
Londrina	7.4%	23.8 years	Water and Sewage	100%	94.5%	261.6	247.9
Maringá	5.3%	17.9 years	Water and Sewage	100%	100.0%	172.2	192.2
Ponta Grossa	3.7%	3.5 years	Water and Sewage	100%	91.8%	157.3	142.4
Cascavel	3.7%	2.2 years	Water and Sewage	100%	100.0%	134.2	142.6
Foz do Iguaçu	3.6%	21.4 years	Water and Sewage	100%	80.0%	121.1	98.0
São José dos Pinhais	2.8%	21.3 years	Water and Sewage	100%	81.0%	120.4	96.8
Colombo	1.8%	25.6 years	Water and Sewage	100%	70.8%	88.0	61.8
Guarapuava	1.7%	20.1 years	Water and Sewage	100%	85.6%	70.9	60.3
Toledo	1.5%	2.9 years	Water and Sewage	100%	82.2%	63.0	51.5
Other Municipalities	46.4%					2,201.3	1,362.9
<b>Total</b>				<b>100.0%</b>	<b>78.4%</b>	<b>4,222.7</b>	<b>3,273.0</b>

Concession / program contracts <sup>1</sup>	Number of Contracts <sup>1</sup>	Intangible assets + Contract assets + Financial assets <sup>1 2</sup>	% of Total Revenues <sup>1</sup>	% of EBITDA <sup>1</sup>
Overdue	19	420,328	4.2	3.5
Maturity in 2022	1	224,414	0.6	0.5
Maturity between 2023 and 2033	70	2,430,804	20.2	17.0
Maturity after 2033 <sup>3</sup>	256	8,710,205	75.0	79.0
<b>Total</b>	<b>346</b>	<b>11,785,751</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Information not audited or not reviewed by independent auditors.

<sup>2</sup> Book value

<sup>3</sup> It includes the municipality of Maringá, whose amendment, that extended the concession until 2040, is currently being discussed in court.

The rate of service with treated water is 100% and the rate of service with the sewage collection network - IARCE Urbano is 78.4%, with 100% of the collected sewage being treated, according to the Company's Information System.

Revenues stem mainly from residential water connections, representing 90.9% of the total water connections existing on September 30, 2022.

The number of water connections in September 2022 is 2.0% higher than the number of connections existing in September 2021, which represents an increase of 67,136 water connections, as follows:

Número de Ligações de Água*	SEP/22 (1)	%	SEP/21 (2)	%	Var. % (1/2)
Residential	3,087,405	90.9	3,027,780	90.9	2.0
Commercial	245,083	7.2	238,275	7.2	2.9
Industrial	13,702	0.4	13,510	0.4	1.4
Public Utility	24,139	0.7	23,951	0.7	0.8
Public Administration	27,205	0.8	26,882	0.8	1.2
<b>Total</b>	<b>3,397,534</b>	<b>100.0</b>	<b>3,330,398</b>	<b>100.0</b>	<b>2.0</b>

\* Information not audited or not reviewed by independent auditors.

The number of sewage connections in September 2022 is 2.7% higher than the number of connections existing in September 2021, representing an increase of 64,246 new sewage connections, as shown below:

Number of Sewage Connections*	SEP/22 (1)	%	SEP/21 (2)	%	Var.% (1/2)
Residential	2,194,134	90.5	2,136,650	90.5	2.7
Commercial	194,320	8.0	188,352	8.0	3.2
Industrial	6,235	0.3	6,065	0.3	2.8
Public Utility	15,853	0.7	15,622	0.7	1.5
Public Administration	15,158	0.5	14,765	0.5	2.7
<b>Total</b>	<b>2,425,700</b>	<b>100.0</b>	<b>2,361,454</b>	<b>100.0</b>	<b>2.7</b>

\* Information not audited or not reviewed by independent auditors.

## 1.2 PRODUCTIVITY

In 3Q22, the measured volume of treated water was 125.2 million m<sup>3</sup>, representing an increase of 2.9%, as shown below:

Measured Volume - millions of m <sup>3</sup> *	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Residential	106.3	104.0	2.2	323.6	320.0	1.1
Commercial	9.9	9.2	7.6	29.6	26.9	10.0
Industrial	2.9	3.6	-19.4	8.9	10.3	-13.6
Public Utility	1.4	1.2	16.7	4.0	3.3	21.2
Public Administration	4.7	3.7	27.0	13.6	10.5	29.5
<b>Total</b>	<b>125.2</b>	<b>121.7</b>	<b>2.9</b>	<b>379.7</b>	<b>371.0</b>	<b>2.3</b>

\* Information not audited or not reviewed by independent auditors.

In 3Q22, the volume of treated water billed was 132.0 million m<sup>3</sup>, against 127.9 million m<sup>3</sup> in 3Q21, representing an increase of 3.2%, as shown below:

Billed Water Volume - millions of m <sup>3*</sup>	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Residential	111.7	109.4	2.1	339.0	334.5	1.3
Commercial	10.9	10.1	7.9	32.4	29.6	9.5
Industrial	3.6	3.6	0.0	10.5	10.6	-0.9
Public Utility	1.0	1.0	0.0	3.2	2.8	14.3
Public Administration	4.8	3.8	26.3	13.9	10.8	28.7
<b>Total</b>	<b>132.0</b>	<b>127.9</b>	<b>3.2</b>	<b>399.0</b>	<b>388.3</b>	<b>2.8</b>

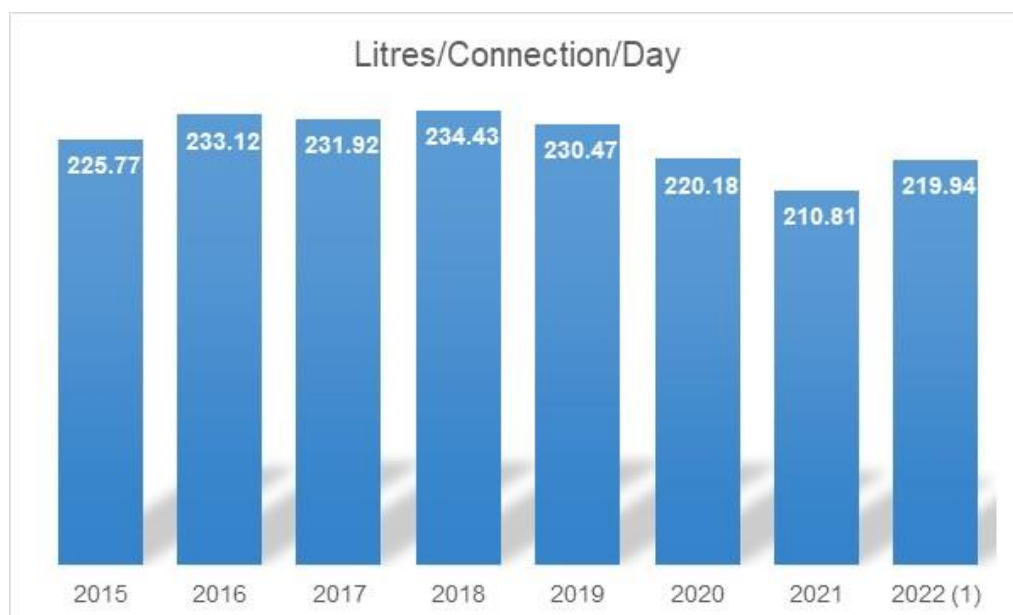
\* Information not audited or not reviewed by independent auditors.

The volume of sewage billed in 3Q22 increased by 4.9% when compared to 3Q21, as shown below:

Volume Faturado de Esgoto - milhões de m <sup>3*</sup>	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Residential	86.7	84.0	3.2	261.4	255.2	2.4
Commercial	10.2	9.2	10.9	30.0	26.7	12.4
Industrial	0.9	0.8	12.5	2.6	2.4	8.3
Public Utility	1.0	0.8	25.0	2.8	2.4	16.7
Public Administration	3.7	2.9	27.6	10.7	8.3	28.9
<b>Total</b>	<b>102.5</b>	<b>97.7</b>	<b>4.9</b>	<b>307.5</b>	<b>295.0</b>	<b>4.2</b>

\* Information not audited or not reviewed by independent auditors.

### DEMONSTRATIVE OF THE LOSS BY CONNECTION\*



\* Information not audited or not reviewed by independent auditors.

(1) Accumulated values from January to September 2022.

Water*	3Q22 (1)	3Q21 (2)	Var. (1/2)	3Q20 (3)	Var. % (2/3)
Units served by the distribution network	4,222,691	4,149,930	1.8 %	4,059,051	2.2 %
Number of treatment stations	168	168	-	168	-
Number of wells	1,170	1,164	0.5 %	1,241	-6.2 %
Number of surface catchment	235	235	0.0 %	230	2.2 %
Km of laid network	59,825	58,858	1.6 %	56,382	4.4 %
Volume produced (m <sup>3</sup> )	583,826,365	561,697,408	3.9 %	575,717,822	-2.4 %
Losses in billings - %	31.66	30.86	0.80 p.p.	31.71	-0.85 p.p.
Evasion of revenues - % (default)	4.08	3.50	0.58 p.p.	2.90	0.60 p.p.

\* Information not audited or not reviewed by independent auditors.

Sewage*	3Q22 (1)	3Q21 (2)	Var. (1/2)	3Q20 (3)	Var. % (2/3)
Units served by the collection network	3,272,951	3,188,247	2.7 %	3,080,026	3.5 %
Number of treatment stations	260	258	0.8 %	253	2.0 %
Km of laid network	40,428	39,461	2.5 %	37,914	4.1 %
Volume collected in m <sup>3</sup>	290,821,131	279,301,187	4.1 %	282,632,025	-1.2 %

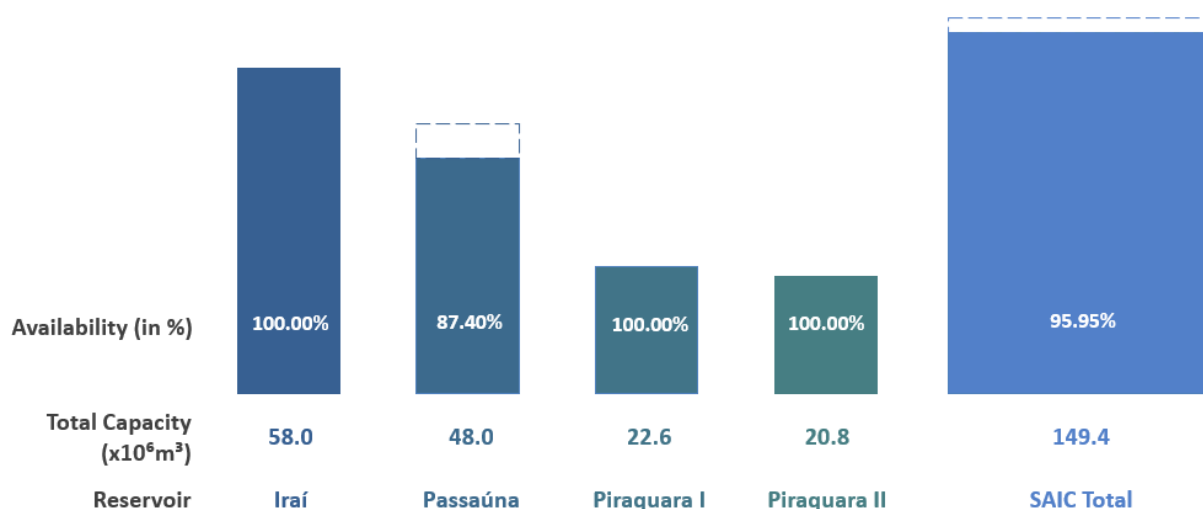
\* Information not audited or not reviewed by independent auditors.

## AVAILABLE VOLUMES

The average volume available of the Integrated Supply System of Curitiba (SAIC) is formed by the dams Piraquara I, Piraquara II, Iraí and Passaúna.

In the Municipality of Foz do Iguaçu, Sanepar uses water from the dam of the hydroelectric power plant Itaipu Binacional, of Itaipu lake, in Paraná River.

The dams of Sanepar are considered of medium size in relation to storage volume, but large due to height/depth of more than 15 meters. As of September 30, 2022, the average reserve volume was 96.0% (49.2% on 09/30/2021).



\* Information not audited or not reviewed by independent auditors.

**2. FINANCIAL DATA**
**2.1 ECONOMIC PERFORMANCE**

Gross Operating Revenue - In million of Reais	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Revenues from water	949.7	866.9	9.6	2,756.2	2,506.9	9.9
Revenues from sewage	547.0	508.5	7.6	1,623.7	1,466.3	10.7
Revenues from services	26.9	28.7	-6.3	83.0	82.9	0.1
Revenues from solid waste	3.1	2.8	10.7	9.5	8.8	8.0
Services provided to Municipalities	5.7	5.4	5.6	16.4	15.7	4.5
Donations made by clients	9.5	6.9	37.7	24.2	25.2	-4.0
Other revenues	2.1	1.4	50.0	4.7	3.9	20.5
<b>Total Operating Revenue</b>	<b>1,544.0</b>	<b>1,420.6</b>	<b>8.7</b>	<b>4,517.7</b>	<b>4,109.7</b>	<b>9.9</b>
COFINS	-91.8	-81.7	12.4	-262.7	-237.2	10.8
PASEP	-19.8	-17.6	12.5	-56.6	-51.3	10.3
<b>Total of Deductions</b>	<b>-111.6</b>	<b>-99.3</b>	<b>12.4</b>	<b>-319.3</b>	<b>-288.5</b>	<b>10.7</b>
<b>Total of Operating Revenue - Net</b>	<b>1,432.4</b>	<b>1,321.3</b>	<b>8.4</b>	<b>4,198.4</b>	<b>3,821.2</b>	<b>9.9</b>

Net operating revenue increased by 8.4%, going from R\$1,321.3 million in 3Q21 to R\$1,432.4 million in 3Q22, this increase is due to: (i) 4.96% tariff adjustment as of May 17, 2022; (ii) growth in billed water and sewage volumes; and (iii) the increase in the number of connections.

Operating costs and expenses In millions of Reais	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Personnel	-326.9	-268.1	21.9	-930.0	-803.5	15.7
Materials	-78.8	-54.6	44.3	-218.2	-162.7	34.1
Electricity	-104.5	-142.6	-26.7	-426.5	-383.6	11.2
Third-party services	-197.5	-169.5	16.5	-537.1	-492.1	9.1
Depreciation and amortization	-107.7	-100.8	6.8	-319.4	-292.8	9.1
Losses in Realization of Credits	-57.3	-31.3	83.1	-167.0	-74.7	123.6
Municipal Sanitation and Environmental Fund	-25.4	-17.2	47.7	-109.9	-49.7	121.1
Regulatory fee	-7.0	-6.5	7.7	-20.9	-19.4	7.7
Indemnifications for damages to third parties	-2.8	-2.2	27.3	-5.6	-6.8	-17.6
Capitalized expenses	33.2	21.9	51.6	93.6	74.1	26.3
Provision for contingencies	-37.8	-7.8	384.6	-94.5	-56.9	66.1
Pension plan and medical insurance	-20.2	-14.8	36.5	-60.5	-44.2	36.9
Profit sharing program	-18.7	-18.8	-0.5	-54.5	-59.6	-8.6
Eventual losses	0.1	-4.0	-102.5	0.0	-4.0	-100.0
Write-off of assets, net	-2.3	-2.1	9.5	-7.8	-3.8	105.3
Other costs and expenses	-13.5	-11.6	16.4	-47.9	-37.6	27.4
<b>Total</b>	<b>-967.1</b>	<b>-830.0</b>	<b>16.5</b>	<b>-2,906.2</b>	<b>-2,417.3</b>	<b>20.2</b>

Operating costs and expenses in the 3Q22 increased 16.5% compared to the 3Q21.

The main changes resulted from:

**Personnel**

Growth of 21.9%, due to: (i) 10.8% salary adjustment (INPC) on labor and benefits related to the Collective Bargaining Agreement - ACT 2022/2024 (base date March 2022); (ii) Readjustment of 10.5% referring to SANESAÚDE in June 2022; (iii) Labor indemnities of R\$15,382; and (iv) provision for the indemnity allowance of R\$25,612, recognized in 3Q22.

**Materials**

Increase of 44.3%, mainly in treatment material, which represents 67.3% of total expenses with materials in the quarter. Other materials also had an impact, such as office material, use and consumption, cleaning and hygiene material, fuels and lubricants, and network maintenance material.

**Electricity**

Reduction of 26.7%, mainly due to the decrease in the ICMS rate from 29% to 18% on electricity bills, offset by the 3% reduction in the subsidy applied to consumer units that benefited from the sanitation discount, from 6% to 3% and the reflection of the average tariff adjustment of 4.90% applied from 06/24/2022.

**Third Party Services**

Increase of 16.5% mainly in cleaning and hygiene services, professional technical services, data processing services, registration and billing services, surveillance services, interns and contractors, electromechanical maintenance services, operational technical services, and removal services of sewage waste.

**Depreciation and amortization**

Increase of 6.8%, mainly due to the entry into operation of intangible assets and/or fixed assets, in the period of October 2021 to September 2022, of R\$956,8 million (net of write-offs).

**Losses on Credit Realization**

Increase of 83.1%, mainly due to the effect of default of accounts receivable from private customers overdue for more than 180 days.

**Municipal Sanitation and Environmental Management Fund**

Growth of 47.7%, mainly as a result of the increase in the calculation base related to the tariff adjustment, and also a reflection of the renegotiation of the rates on the occasion of the formalization of the Contractual Update Terms with the Microregions of Public Water and Sanitary Sewage Services of the State from Paraná.

**Provisions for Contingencies**

Increase of 384.6%, mainly due to the addition of the provisioned amount of 47 labor claims related to the Paraná Engineers Union – SENGE in the amount of R\$12 million, and a complement in other 152 labor claims in the amount of R\$30, 7 million, mainly as a result of court rulings and expert calculations, offset by the write-off of 83 labor claims in the amount of R\$17.2 million. In the period, environmental actions related to infraction notices from the Brazilian Institute of the Environment and Renewable Natural Resources - IBAMA in the amount of R\$ 4.3 million and the Instituto Água e Terra do Paraná - IAT in the amount of R\$ \$2.6 million.



**2.2 ECONOMIC INDICATORS**

Financial income (loss) - in million of Reais	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
<b>Financial revenues</b>						
Financial investments	44.2	13.7	222.6	125.5	29.2	329.8
Monetary variation gains	19.7	6.3	212.7	55.5	19.5	184.6
Exchange rate variation	0.8	0.0	-	3.3	1.4	135.7
Gain on Derivative Financial Instruments	0.2	0.6	-66.7	1.2	1.1	9.1
Other financial revenues	3.2	4.9	-34.7	18.0	15	20.0
<b>Total financial revenues</b>	<b>68.1</b>	<b>25.5</b>	<b>167.1</b>	<b>203.5</b>	<b>66.2</b>	<b>207.4</b>
<b>Financial expenses</b>						
Interest and fees on loans, financing, debentures and leases	-126.1	-93.5	34.9	-300.3	-210.6	42.6
Monetary variation losses	3.5	-24.1	-114.5	-71.2	-60.0	18.7
Exchange rate variation	-0.3	-0.7	-57.1	-1.5	-1.2	25.0
Loss on Derivative Financial Instruments	-1.4	-0.1	1,300.0	-4.5	-1.5	200.0
Other financial expenses	-0.6	-0.4	50.0	-1.8	-1.5	20.0
<b>Total financial expenses</b>	<b>-124.9</b>	<b>-118.8</b>	<b>5.1</b>	<b>-379.3</b>	<b>-274.8</b>	<b>38.0</b>
<b>Financial income (loss), net</b>	<b>-56.8</b>	<b>-93.3</b>	<b>-39.1</b>	<b>-175.8</b>	<b>-208.6</b>	<b>-15.7</b>

The financial result improved by 39.1%, going from –R\$93.3 million in 3Q21 to –R\$56.8 million in 3Q22. Financial Expenses increased 5.1%, mainly in expenses with interest and fees on loans, financing, debentures, and leases, going from R\$93.5 million in 3Q21 to R\$126.1 million in 3Q22 as a result of the increase in the calculation basis of financial charges due to the raising of third-party funds, as well as the indexes of monetary correction of debts, mainly due to the increase in CDI compared to the same period in 2021. On the other hand, Financial Income grew 167.1%, going from R\$25.5 million in 3Q21 to R\$68.1 million in 3Q22, mainly due to the change in the SELIC rate and the increase in the Company's Cash and Cash Equivalents (amounts applied).

Resultado Economic Result - R\$ million	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
<b>Operating income</b>	<b>465.3</b>	<b>491.3</b>	<b>-5.3</b>	<b>1,292.2</b>	<b>1,403.9</b>	<b>-8.0</b>
Financial income (loss)	-56.8	-93.3	-39.1	-175.8	-208.6	-15.7
Taxes on income	-133.6	-130.7	2.2	-315.8	-349.7	-9.7
<b>Net income for the period</b>	<b>274.9</b>	<b>267.3</b>	<b>2.8</b>	<b>800.6</b>	<b>845.6</b>	<b>-5.3</b>

The Company obtained a net income of R\$274.9 million in 3Q22, 2.9% above the net result of R\$267.3 million recorded in 3Q21. The result was mainly affected by the 8.4% growth in net operating revenue and by the increase in financial revenues.

We present below the 3Q22 result reclassification excluding non-recurring items:

Non-recurrent items - In million of Reais *	3Q22	3Q21	9M22	9M21
<b>Net income</b>	<b>274.9</b>	<b>267.3</b>	<b>800.6</b>	<b>845.6</b>
Ductos Operation Provision	-	-5.9	-	-
Eventual Losses - Ductos Operation	-	4.2	-	4.2
Municipal Sanitation and Environmental Management Fund	-	-	41.5	-
Civil Contingency Provision - Matinhos and Guaratuba Condominiums	-	-	24.9	-
Tax effects	-	2.0	-22.6	-
<b>Net income adjusted to non-recurring items</b>	<b>274.9</b>	<b>267.6</b>	<b>844.4</b>	<b>849.8</b>
% Net margin of non-recurrent items	19.2	20.3	20.1	22.2
Non-recurrent items adjusted EBITDA	573.0	590.4	1,678.1	1,700.9
% EBITDA margin adjusted with non-recurrent items	40.0	44.8	40	44.5

\* Information not audited or not reviewed by independent auditors.

Distribution of the Economic Wealth Generated - In million of Reais	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Staff remuneration	299.4	245.6	21.9	850.3	742.9	14.5
Government Compensation (Taxes)	292.3	272.7	7.2	778.1	767.3	1.4
Third-party compensation (Rents)	1.0	1.1	-9.1	4.5	3.8	18.4
Return on debt capital (interest and monetary variations)	124.8	118.8	5.1	379.4	274.8	38.1
Interest on Equity and Dividends	-	-	-	154.2	151.1	2.1
Net income for the period not distributed	275.0	267.3	2.9	646.4	694.5	-6.9
<b>Total Economic Wealth</b>	<b>992.5</b>	<b>905.5</b>	<b>9.6</b>	<b>2,812.9</b>	<b>2,634.4</b>	<b>6.8</b>

SANEPAR's growth and development strategy, to operate in a public services market, also open to the private sector, is based on the search for effective results, commitment to the quality of services provided, and mainly meeting the needs of the granting authority and shareholders.

The figures below display the economic and financial results that the Company has been achieving to support investment programs, providing adequate conditions to achieve the universalization foreseen by the new sanitation legal framework.

Economic Indicators - In million of Reais	3T22 (1)	3T21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Net operating revenue	1,432.4	1,321.3	8.4 %	4,198.4	3,821.2	9.9 %
Operating profit	465.3	491.3	-5.3 %	1,292.2	1,403.9	-8.0 %
Net income	274.9	267.3	2.8 %	800.6	845.6	-5.3 %
% Operating margin *	26.5	28.0	-1.5 p.p.	24.7	29.1	-4.4 p.p.
% Net margin *	19.2	20.2	-1.0 p.p.	19.1	22.1	-3.0 p.p.
% Return on average shareholders' equity *	3.3	3.6	-0.3 p.p.	9.9	11.6	-1.7 p.p.
Net debt/ EBITDA (Accumulated 12 month) *	1.7	1.3	0.4 p.p.	1.7	1.3	0.4 p.p.

\* Information not audited or not reviewed by independent auditors.

At the end of 3Q22, the Company's total assets reached R\$16,167.4 million (R\$14,640.6 million on 12/31/2021), while total debt at the end of 3Q22 was R\$7,758.5 million (R\$6,814.3 million on 12/31/2021).

Of the total debt, R\$4,909.2 million (R\$4,120.6 million on 12/31/2021) refer to loans, financing, debentures and leases, an increase of 19.1% compared to the year of 2021.

	Reference	SEP/22	DEC/21	Var.
Equity	R\$ Million	8,408.8	7,826.3	7.4 %
Share value *	R\$	5.56	5.18	7.3 %
Indebtedness level *	%	48.0	46.5	1.5 p.p.
Current ratio *	R\$	1.60	1.48	8.1 %
Quick ratio *	R\$	1.55	1.44	7.6 %

\* Information not audited or not reviewed by independent auditors.

### EBITDA and Generation of Operating Cash

EBITDA in 3Q22, which represents the Company's operating result, was R\$573.0 million, against R\$592.1 million in 3Q21. The EBITDA margin went from 44.8% to 40.0%, mainly affected by the growth in operating costs and expenses.

Operating cash generation in 3Q22 was R\$ 563.5 million, a decrease of 0.2% when compared to 3Q21. The Conversion of EBITDA into Operating Cash was 98.3%.

EBITDA - R\$ milion *	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Net income for the period	274.9	267.3	2.8	800.6	845.6	-5.3
(+) Taxes on income	133.6	130.7	2.2	315.8	349.7	-9.7
(+) Financial income (loss)	56.8	93.3	-39.1	175.8	208.6	-15.7
(+) Depreciation e Amortization	107.7	100.8	6.8	319.4	292.8	9.1
<b>EBITDA</b>	<b>573.0</b>	<b>592.1</b>	<b>-3.2</b>	<b>1,611.6</b>	<b>1,696.7</b>	<b>-5.0</b>
% Margem EBITDA	40.0	44.8	-4.8 p.p.	38.4	44.4	-6.0 p.p.
% Conversão de EBITDA em Caixa	98.3	95.0	3.3 p.p.	91.5	77.5	14.0 p.p.

\* Information not audited or not reviewed by independent auditors.

### 2.3 INVESTMENTS

The investments made in 3Q22 amounted to R\$498.3 million (R\$366.0 million in 3Q21), as stated below:

Investments - R\$ millions	3Q22 (1)	3Q21 (2)	Var. % (1/2)	9M22 (3)	9M21 (4)	Var. % (3/4)
Water	189.4	179.6	5.5	509.0	455.2	11.8
Sewage	265.7	152.0	74.8	661.2	398.1	66.1
Other investments	43.2	34.4	25.6	91.8	65.0	41.2
<b>Total</b>	<b>498.3</b>	<b>366.0</b>	<b>36.1</b>	<b>1,262.0</b>	<b>918.3</b>	<b>37.4</b>

## 2.4 INDEBTEDNESS

Gross debt went from R\$4,120.6 million in December 2021 to R\$4,909.1 million in September 2022, representing an increase of R\$788.6 million. Net debt went from R\$3,137.5 million in December 2021 to R\$3,681.7 million in September 2022.

The leverage ratio, measured by the 'Net Debt / EBITDA (accumulated for 12 months)' was 1.7x in 3Q22 (1.3x in 3Q21).

The level of indebtedness was 48.0% at the end of 3Q22 (47.1% in 3Q21).

We present below the breakdown of loans, financing, debentures, and leases, with their respective interest rates, maturities, and debt balances as of September 30, 2022:

Indebtedness - R\$ million	Annual Interest Rate	Index	Contract termination	Debt balance	%
Caixa Econômica Federal	6.62% to 12.00%	TR	04/19/2046	1,569.3	32.0
Debentures 10th Issuance - Single Series	4.66%	IPCA	03/15/2027	412.5	8.4
Lease - Coastal	11.14%	IPC-FIPE	12/07/2036	320.4	6.5
Debentures 12th Issuance - 2nd Series	5.89%	IPCA	01/15/2032	309.7	6.3
Debentures 12th Issuance - 1st Series	DI + 1.08%	-	01/15/2027	304.1	6.2
BNDES - PAC2	TJPL + 1.67% and 2.05%	-	06/15/2029	277.2	5.6
Debentures 11th Issuance - 2nd Series	4.25%	IPCA	03/15/2029	231.9	4.7
Debentures 9th Issuance - 1st Series	106.05% of DI	-	06/11/2024	207.4	4.2
Debentures 11th Issuance - 3rd Series	4.49%	IPCA	03/17/2031	179.9	3.6
Debentures 8th Issuance - 2nd Series	108.00% of DI	-	06/21/2023	161.1	3.3
Debentures 9th Issuance - 2nd Series	107.25% of DI	-	06/11/2026	157.1	3.2
Debentures 11th Issuance - 1st Series	DI + 1.65%	-	03/16/2026	128.6	2.6
Debentures 4th Issuance - 1st Series	TJLP + 1.67%	-	07/15/2027	116.2	2.4
Lease - Right of Use	4.97%	-	06/30/2027	107.2	2.2
Debentures 4th Issuance - 2nd Series	7.44%	IPCA	07/15/2027	76.9	1.6
Debentures 7th Issuance - 2nd Series *	4.79%	IPCA	11/15/2038	70.2	1.4
BNDES - AVANÇAR	3.58% and 5.95%	IPCA	12/15/2041	48.5	1.0
Debentures 2nd Issuance - 2nd Series	9.19%	IPCA	09/15/2024	45.6	0.9
Debentures 7th Issuance - 1st Series *	5.20%	IPCA	11/15/2038	42.9	0.9
Debentures 7th Issuance - 4th Series	6.57%	IPCA	11/15/2038	36.4	0.7
Debentures 2nd Issuance - 3rd Series	TJLP + 1.92%	-	09/15/2024	32.8	0.7
Debentures 2nd Issuance - 1st Series	TJLP + 1.92%	-	09/15/2024	24.6	0.5
Debentures 7th Issuance - 3rd Series	6.97%	IPCA	11/15/2038	22.5	0.5
KFW Bank	1.35%	EURO	12/30/2032	15.1	0.3
Banco Itaú PSI	3.0% to 6.0%	-	01/15/2025	5.4	0.1
Banco do Brasil - PSI	3.0% to 6.0%	-	04/15/2024	3.1	0.1
BNDES	TJLP + 1.82%	-	01/15/2023	2.6	0.1
<b>Total</b>				<b>4,909.2</b>	<b>100.0</b>

\* IPCA as a variable component of the TLP

We present below the debt profile in relation to the maturity schedule:

Description - R\$ million	Debt balance	%
Up to 12 months	528.5	10.8
From 13 to 24 months	481.5	9.8
From 25 to 36 months	295.9	6.0
From 37 to 60 months	1,351.7	27.5
Over 60 months	2,251.6	45.9
<b>Total</b>	<b>4,909.2</b>	<b>100.0</b>

### 3. REGULATIONS

#### Portion F - Portion A variation account (CVA)

The Compensation for Variation of Items in Portion “A” (CVA) account corresponds to the compensation of the sum of monthly differences, positive or negative, calculated based on variations in the costs of electricity, chemical products, and sector charges, adjusted by the IPCA.

CVA is determined from the historical cost verified in period t-1 for the three aforementioned components and is passed on throughout adjustment in period t.

The calculation of the tariff adjustment of Parcel A assumes that in the following period there will be the same volume (m<sup>3</sup>) verified in the base year of the calculation and at the end of period t the CVA balance would be zero.

Therefore, the basic formulation of the tariff adjustment does not guarantee the perfect pass-through of unmanageable costs to the consumer, since it does not consider, for example, the difference between the reference market and the application market (m<sup>3</sup> billed).

Until September 2022, the Company's CVA, calculated in a managerial manner, presented a positive balance of R\$ 156.5 million, which Sanepar should recover, via tariff.

The Company is disclosing the Adjusted EBITDA with non-manageable items as a metric to analyze the impacts of offsetting items in portion “A” (electricity, treatment material, fees, and charges) of the tariff model.

Adjusted EBITDA with non-manageable items is a non-accounting measurement and should not be isolated considered as an operational indicator or cash flow or to measure the Company's liquidity or debt capacity.

Below we present the calculation of Adjusted EBITDA based on EBITDA, which follows ICVM 527/12, considering the estimated values of non-manageable items, accumulated up to September 30, 2022:

EBITDA - R\$ million *	9M22
<b>EBITDA</b>	<b>1,611.6</b>
<b>(+) Non-manageable items</b>	<b>156.5</b>
Electricity	57.4
Treatment material	40.8
Fee and charges	58.3
<b>(=) EBITDA adjusted by non-manageable items</b>	<b>1,768.1</b>
% EBITDA Margin with non-manageable items	42.1%

\* Information not audited or not reviewed by independent auditors.

### 1st Phase of the 2nd RTP

On 01/04/2021, AGEPAR promoted the opening of Public Consultation No. 001/2021, referring to the 1st phase of the 2nd RTP - Periodic Tariff Review and submitted 09 (nine) Technical Notes for contributions until 02/17/2021. On 03/31/2021, the Agency held Public Hearing No. 001/2021, to discuss the Technical Notes already updated after the contributions of the Public Consultation. On 04/14/2021, the Board of Directors of AGEPAR, at the Extraordinary Meeting No. 012/2021, decided to approve the new tariff repositioning of 5.7701%, as a result of the 1st phase of the 2nd RTP. The repositioned tariff came into force 30 days after its approval, with application from May 17, 2021 (base date).

### Deferral of the 1st RTP

Also, in the 1st phase of the 2nd RTP, AGEPAR updated the calculation rule concerning the amortization of the deferral portion arising from the 1st RTP. In the defined calculation, the deferral debit balance was estimated from the balance calculated from the differences between the Required Revenue and the Verified Revenue projected until May/2021 and resulted in the amount of R\$ 1.709 billion, this amount was integrated into the tariff through a compensation portion over the tariff cycle (2021 – 2024) of R\$0.459 per m<sup>3</sup>, calculated from the equality of a cash flow discounted by the regulatory WACC. It should be noted that the amount will be reprojected each year to cover fluctuations in the Selic rate (deferral correction rate).

The deferral arises from the 1st RTP of Sanepar, when the Company was authorized by the Regulatory Agency for Delegated Public Services of Paraná (AGEPAR), through Ratifying Resolution No. 003, of April 12, 2017, to apply the tariff repositioning of 25.63% as of April 17, 2017, as provided for in article 3:

*"Art. 3 - Define that the application of the tariff review approved according to article 2 of this Resolution will be deferred in 8 (eight) years, and the first installment will correspond, in the year of 2017, to an average repositioning of 8.53% (eight point fifty and three percent), and the remainder in 7 (seven) installments of 2.11% (two point eleven percent), plus the corresponding financial correction and economic correction, which will be applied by the weighted average rate of daily financing calculated in the Special Settlement and Custody System (SELIC), under the terms defined in the Technical Note approved in article 1 of this Resolution".*

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

## **2<sup>nd</sup> phase of the 2st RTP (in progress)**

The 2nd phase of the 2nd RTP is in progress, according to AGEPAR Resolution nº 007 of 03/29/2022, which addresses the following topics: (i) approval of the work schedule of the 2nd Phase of the 2nd RTP of Sanepar, whose conclusion is scheduled for April 2023; (ii) adjustment of the current tariffs for Sanepar's water and sewage services, on the base date of May 17, 2022; (iii) establishment of the inclusion of eventual compensations necessary to maintain the current base date, of May 17, in the tariff resulting from the 2nd phase 2nd RTP of Sanepar.

On 05/02/2022, Sanepar's Executive Board approved the process of hiring the company that will perform the service of surveying the Regulatory Asset Base for the 2nd phase of the 2nd RTP, and on 05/09/2022 the service order, effectively starting the work. The contracted service comprises the survey, evaluation, and reconciliation of the incremental base and the movement of the 1st RTP's asset base. The winning company in the bidding process is SETAPE Serviços Técnicos de Avaliação do Patrimônio e Engenharia Ltda.

On 06/28/2022, the Board of Directors of AGEPAR decided, at the Ordinary Meeting No. 21/2022, to open Public Consultation No. 003/2022, aimed at obtaining contributions, suggestions, proposals, criticisms, and other relevant manifestations, from any interested parties, regarding the topics related to the 2nd RTP presented in the Technical Notes numbers: 1/2022 – X Factor Methodology – Sharing of productivity gains; 3/2022 - Q Factor Methodology: Quality Factor; 4/2022 - Losses of Treated Water and 5/2022 - Risk Matrix. On 07/28/2022, Sanepar presented its contributions on the topics put up for public consultation.

On 10/11/2022, the Board of Directors of AGEPAR decided, at the Ordinary Meeting No. 29/2022, to open Public Consultation No. 007/2022 - Theme No. 2 of the 2nd Phase of the 2nd Periodic Tariff Review (RTP) of SANEPAR, technical notes numbers: 2/2022 - Efficient Operating Costs, 7/2022 - Irrecoverable Revenues, 8/2022 - Market Projections,

9/2022 - Other Revenues, and 10/2022 - Evaluation of the Investment Plan, aimed at obtaining contributions, suggestions, proposals, criticisms and other relevant manifestations, by any interested parties.

At the beginning of October 2022, the company SETAPE, after surveying, reconciling, and evaluating the assets of Sanepar, delivered the report containing the evaluation of the incremental base for the period 2016 - 2020 and the movement of the asset base of the 1st RTP, which was forwarded to AGEPAR on 10/21/2022.

### **2022 Tariff Adjustment**

Considering the need to maintain the purchasing power of the tariff and the maintenance of the base date for the tariff readjustment in May/2022, on 02/23/2022 the Company approved the forwarding of the tariff readjustment proposal for the year 2022 to AGEPAR.

On 04/13/2022, at the Extraordinary Meeting No. 013/2022, the Board of Directors of AGEPAR decided to partially apply the readjustment request, with the readjustment index to be applied in 2022 being 4.963%, resulting from the update of Parcel A (unmanageable costs), Portion F (CVA 2021) and Portion of Offsets, arising from the 1st phase of the 2nd RTP, with the update of Portion B being suspended until the end of the RTP procedure. The Agency indicated that the difference between the approved value and the applied value must be compensated in the Compensation Installment at the end of the 2nd stage of the 2nd RTP.

## **4. ESG AGENDA - ENVIRONMENTAL, SOCIAL AND GOVERNANCE**

In 2021, the Company created the ESG committee, which is a permanent advisory body and has the purpose of advising the Board of Directors in the development and implementation of the ESG strategy, which includes corporate guidelines and acts in the management of issues related to the theme.

In September 2022, the Company concluded the materiality process - Cycle 2022. The process aims to identify the topics that impact the most the Company's ability to generate value, considering the vision of stakeholders to prioritize topics to be worked on and reported with a focus on the three ESG elements. The Company carries out the process every two years, as well as revises it in the following year, ensuring the relevance and the topicality of the topics, considering the global and sectoral context.



# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 1. OPERATIONS

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 studies, projects and construction work of new facilities, expansion of water distribution and collection and treatment of sewage 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 basic purposes.

On July 28, 2020, Law No. 20,266 / 2020 was sanctioned, which amended Article 1 of Law No. 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 destination 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 participate, majority or minority, in consortia, investment funds or companies with public and private companies. The operation of these businesses may be directly or through subsidiaries, through special purpose companies or other legal types of association approved by the General Shareholders' Meeting.

The Company, through municipal concessions, provides water treatment and distribution services and sewage collection and treatment. Contract renewals are valid for an average of 30 years. The current status of the 346 operated municipal concessions is presented below:

Concession / program contracts <sup>1</sup>	Number of Contracts <sup>1</sup>	Intangible assets + Contract assets + Financial assets <sup>1 2</sup>	% of Total Revenues <sup>1</sup>	% of EBITDA <sup>1</sup>
Overdue	19	420,328	4.2	3.5
Maturity in 2022	1	224,414	0.6	0.5
Maturity between 2023 and 2033	70	2,430,804	20.2	17.0
Maturity after 2033 <sup>3</sup>	256	8,710,205	75.0	79.0
<b>Total</b>	<b>346</b>	<b>11,785,751</b>	<b>100.0</b>	<b>100.0</b>

<sup>1</sup> Information not audited or not reviewed by independent auditors.

<sup>2</sup> Book value.

<sup>3</sup> Includes the municipality of Maringá, whose amendment, that extended the concession until 2040, is currently being discussed in court.

Upon expiration of the concessions, the municipality must reimburse the Company for the values of the assets related to the concession. Additionally, the Company is discussing in court the validity of the amendment that extended the concession with the municipality of Maringá. The last procedural movement, in this case, refers to the distribution in the Federal Supreme Court (STF), to Minister Ricardo Lewandowski, of the Extraordinary Appeal with Agravo (ARE), under No. pending the analysis of the Internal appeal filed on 09/19/2022. Also, in the STF, on 04/20/2022, 05/23/2022, and 08/05/2022, conciliation hearings were held, with the support of the STF Mediation and Conciliation Center and participation of the Paraná State Public Ministry, in which Sanepar presented a proposal to the Municipality, however, these remained unfruitful. According to a court order, the contract is not terminated until the Municipality pays the compensation owed to the Company.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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The Company is registered under CVM (Brazilian Securities and Exchange Commission) as a public company type A (issuers authorized to negotiate any securities) and has its shares negotiated in São Paulo's stock exchange ("B3 – Brasil, Bolsa, Balcão"), listed in Level 2 of Corporate Governance.

The Company has 40% interest in the Special Purpose Entity, organized as a closely held corporation, named "CS Bioenergia S/A", engaged in rendering services of proper final destination of solid and organic waste and of the sludge generated in the sewage stations, production of biogas and generation of energy, as mentioned in Note 12.

## 2. PRESENTATION OF THE FINANCIAL STATEMENTS

### 2.1. Statement of Compliance

The financial statements are presented in conformity with Laws CPC 21 (R1) - Interim Statement issued by CPC - Pronouncements Committee Accounting Statements and IAS 34 - Interim Financial Reporting, issued by IASB - International Accounting Standards Board, applicable to the preparation of the Quarterly - ITR, and presented in a manner consistent with the rules and procedures established by the Brazilian Securities Commission - CVM. Therefore, the Interim Financial Information is also in accordance with IFRS and shows all relevant information specific to the quarterly information, which is consistent with that used by Management in its management.

The Financial Information was authorized for disclosure by the Company's Management on November 03, 2022.

### 2.2. Change of accounting practice

Until 2021, the Company's accounting practice was to record expenses with "Municipal Sanitation and Environmental Management Funds" as "Commercial Expenses". These amounts derive from financial commitments assumed in the Program/Concession Agreements between the Company and the granting municipalities and represent a percentage value calculated on the Company's gross revenue in the respective municipalities.

As of 2022, the Company began to record expenses with "Municipal Sanitation and Environmental Management Funds" as Cost of Services Rendered, and no longer under Commercial Expenses. This classification did not affect the result for the period.

Therefore, as required by Technical Pronouncement CPC 23 - Accounting Policies, Changes in Estimates and Error Rectification, to preserve the comparability of accounting information and financial statements between periods/years, the Company reclassified the amounts of expenses with "Funds Municipal Sanitation and Environmental Management" presented in the Income Statement as of September 30, 2021, as shown below:

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

Descrição	Stated 3Q21	Adjustment	Reclassified 3Q21
Cost of Services Rendered	(517,480)	(17,198)	(534,678)
Commercial Expenses	(113,044)	17,198	(95,846)
<b>Impact on Statements of Income</b>	<b>-</b>	<b>-</b>	<b>-</b>

Descrição	Stated 9M21	Adjustment	Reclassified 9M21
Cost of Services Rendered	(1,497,635)	(49,718)	(1,547,353)
Commercial Expenses	(313,082)	49,718	(263,364)
<b>Impact on Statements of Income</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 2.3. Operational continuity

The Company's Management has carried out all its planning and actions aimed at the continuity of its business, thus evaluating that it is able to make available all resources for the continuity of its operations, including evaluating the impacts of COVID-19, according to Explanatory Note 30. Management is not aware of any material uncertainty that may raise doubts about the Company's going concern, so the Interim Financial Information was prepared considering this assumption.

### New Legal Framework for Sanitation

On July 15, 2020, Federal Law No. 14,026/2020 was published, which updated the legal framework for basic sanitation and adapted other rules to contemplate the updates proposed in the new legal text, increased competition in the sector, and imposed compliance targets of 99% of the population served with drinking water and 90% with sewage collection and treatment until December 31, 2033, encouraging operators to act more efficiently, and in case of non-compliance with the above term, the contracts may be considered irregular.

ANA is now empowered to create reference standards for the regulation of public basic sanitation services, and State and Municipal regulatory bodies will be able to adopt the national reference standards. The reference standards should address the following issues: i) quality and efficiency in the provision, maintenance, and operation of basic sanitation systems; ii) tariff regulation; iii) standardization of negotiation instruments for the provision of public services; iv) goals to standardize basic sanitation services; v) regulatory accounting criteria; vi) control of water loss; vii) methodology for calculating indemnities due on account of investments made; viii) governance of regulatory bodies; ix) reuse of treated effluents; x) determination of expiry in the provision of basic sanitation services; xi) norms and goals for replacing the unitary system with the absolute separator system for effluent treatment; xii) system for evaluating compliance with expansion and universalization goals; and xiii) the minimum content for the universal provision and the economic-financial sustainability of basic sanitation services.

The Law prohibits the formalization of new program contracts for the provision of public basic sanitation services.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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It provides for the States to establish regional provision structures meeting the criteria of the Metropolis Statute.

On May 31, 2021, Decree No. 10.710 regulated art. 10-B of Federal Law No. 11,445/2007, establishing the methodology for proving the economic-financial capacity of public service providers for drinking water supply or sanitary sewage.

On July 9, 2021, Complementary State Law No. 237 was enacted, establishing the micro-regions of public water supply and sanitary sewage services in the West, Center-East, and Center-Coast and their respective governance structures, covering all 399 municipalities in Paraná, of which the Company operates in 345 municipalities.

On October 1, 2021, State Decrees nº 8.924/2021, nº 8.925/2021, and nº 8.926/2021 were published, which implemented the provisory internal regulations of each of the micro-regions.

On March 30, 2022, the General Meetings of the Paraná Water and Sewage Microregions (MRAE-1, MRAE-2, and MRAE-3) approved the inclusion, in the contractual amendments to the Concession/Program Agreements, of the targets outlined in article 11-B of Federal Law No. 11.445/2007, assigned by Federal Law No. 14.026/2020.

The Company, in compliance with the obligations outlined in Federal Decree No. 10,710/2021, filed the proof of economic and financial capacity to meet the goals outlined in art. 11-B of Law No. 11,445/2007 on December 29, 2021, at the Paraná Regulatory Agency - AGEPAR and the Intermunicipal Sanitation Regulatory Agency - ARIS, and between December 29 and 30, 2021 at the National Water and Basic Sanitation – ANA.

On March 7, 2022, AGEPAR's Board of Directors, at its Extraordinary Meeting No. 07/2022, decided to: i) endorse Sanepar's approval in the first stage of the assessment of its financial-economic capacity; ii) attest, in the second stage, with reservations, to Sanepar's economic and financial capacity to serve 296 municipalities, including Porto União/SC; and iii) not attesting, in the second stage, Sanepar's economic and financial capacity to serve 35 municipalities, justified by the lack of sufficient contractual time for engineering activities. Given this, the Company filed on March 21, 2022, within the scope of AGEPAR an Administrative Appeal regarding the proof of Sanepar's economic and financial capacity to: i) withdraw the reservations in the proof of the municipalities certified by AGEPAR; and ii) include, through supplementary documentation, the evidence for the municipalities not previously certified.

On March 28, 2022, the Board of Directors of AGEPAR, at its Extraordinary Meeting No. 10/2022, resolved to: i) remove the reservations regarding the intermediate goals of non-intermittence, losses, and improvement of the quality of the provision of services exclusively as a requirement to obtain a certificate of economic and financial capacity; ii) reaffirm the inclusion of AGEPAR as a regulatory entity in the terms of the update and amendments; and iii) recognize as a formal error and rectify the original vote, including 21 municipalities and, thus, issue a certificate of economic and financial capacity to serve 310 municipalities.

On March 29, 2022, the Company filed a request for reconsideration with AGEPAR, regarding the decision of the Board of Directors.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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On March 31, 2022, the Board of Directors of AGEPAR, at its Extraordinary Meeting No. 12/2022, decided not to accept the Request for Reconsideration filed by the Company regarding the Agency's decision not to attest to the proof of the Company's economic and financial capacity concerning 21 municipalities, which in the 2021 fiscal year represented 0.41% of the Company's Net Revenue, emphasizing the legality of said contracts until their final terms, as expressed by AGEPAR.

### 2.4. Measurement and Presentation Basis

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

### 2.5. Functional and Reporting Currency

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

## 3. MAIN ACCOUNT PRACTICES

The main accounting practices used in the preparation of the Interim Financial Information for the quarter ended on September 30, 2022, are consistent with the practices described in Note 3 of the Company's financial statements for the year ended December 31, 2021. Therefore, this interim financial information should be read along with the annual financial statements for the year ended on December 31, 2020, which were disclosed on February 24, 2022.

### New IFRS e IFRIC interpretations (IASB Financial Information Interpretation Committee)

In the quarter ended on September 30, 2022, no new standards, amendments, and interpretations of standards were issued. Additionally, the IASB issued/revised some IFRS standards, which are to be adopted for the year 2022 or after, and the Company is evaluating the impacts of the adoption of these standards on its Interim Financial Statements:

Amendment to IAS 1 standards - Classification of liabilities as Current or Non-current: Clarifies aspects to be considered for the classification of liabilities as Current Liabilities or Non-Current Liabilities. This amendment to the standard is effective for years beginning on or after 01/01/2023. The Company does not expect significant impacts on its Interim Interim Financial Statements.

Amendment to IAS 1 and Disclosure of accounting practices 2 – Disclosure of accounting policies: Clarifies aspects to be considered in the disclosure of accounting policies. This rule change is effective for years beginning on or after 01/1/2023. The Company does not expect significant impacts on its Interim Financial Statements.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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Amendment to IAS 8 – Definition of accounting estimates: Clarifies aspects to be considered when defining accounting estimates. This rule change is effective for years beginning on or after 01/1/2023. The Company does not expect significant impacts on its Interim Financial Statements.

Amendment to IAS 12 – Deferred tax related to assets and liabilities arising from a single transaction: Clarifies aspects to be considered in the recognition of deferred tax assets and liabilities related to taxable temporary differences and deductible temporary differences. This rule change is effective for years beginning on or after 01/1/2023. The Company does not expect significant impacts on its Interim Financial Statements.

### 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 capturing, treating, and distributing water, collecting, and treating sewage for 345 municipal concessions operated in the State of Paraná and 1 in the State of Santa Catarina. The Company's results depend on the maintenance of concessions in the municipalities where it operates, the concession contracts and program contracts have an average term of 30 years. These contracts foresee meeting 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 some situations, the municipality may terminate the contract before its final term or not authorize its renewal upon compensation at the fair value of the balances of investments not yet depreciated/amortized. The process of readjustment and review of the tariff is approved by the Paraná's Regulatory Agency - AGEPAR.

**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 accounting value as of September 30, 2022, and is stated in Notes 6, 9, and 20. The risks related to customers are mitigated by their composition, that includes a pulverized base that covers practically the entire population of the State of Paraná. Considering the type of business, Management does not carry out 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 date for the cut, except for the duration of State Law No. 20.187 of 2020 resulting from the coronavirus pandemic. The level of losses on the realization of accounts receivable is considered normal for the sanitation sector.

The practice of cutting the supply does not apply to public bodies, 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.

**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.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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 loans and financing.

**Sensitivity analysis of interest rate:** the Company's Management calculates the sensitivity to a possible change in the rate of return on financial investments and interest on loans, financing, debentures, and leases subject to variable interest rates, which may generate significant impacts. If the rates of return on financial investments and interest on loans held in reais varied around 25% and 50%, with all other variables held constant, the effect on pre-tax earnings would be R\$21,583 and R\$43,166 more or less, mainly as a result of income from financial investments and lower or higher interest expenses on financial investments and variable rate loans as described below:

Description	Index	+25%	-25%	+50%	-50%
Caixa FI Sanepar I Renda Fixa	DI	31,705	(31,705)	63,410	(63,410)
<b>Assets</b>		<b>31,705</b>	<b>(31,705)</b>	<b>63,410</b>	<b>(63,410)</b>
Caixa Econômica Federal	TR	(3,233)	3,233	(6,466)	6,466
BNDES	TJLP	(62)	62	(124)	124
BNDES-PAC2	TJLP	(3,789)	3,789	(7,578)	7,578
BNDES-AVANÇAR	IPCA	(710)	710	(1,420)	1,420
Debentures - 2nd issuance - 1st and 3rd series	TJLP	(825)	825	(1,650)	1,650
Debentures - 2nd issuance - 2nd series	IPCA	(778)	778	(1,556)	1,556
Debentures - 4th issuance - 1st series	TJLP	(1,545)	1,545	(3,090)	3,090
Debentures - 4th issuance - 2nd series	IPCA	(953)	953	(1,906)	1,906
Debentures - 7th issuance - 1st to 4th series	IPCA	(1,956)	1,956	(3,912)	3,912
Debentures - 8th issuance - 2nd series	DI	(3,795)	3,795	(7,590)	7,590
Debentures - 9th issuance - 1st and 2nd series	DI	(8,444)	8,444	(16,888)	16,888
Debentures - 10th issuance - single series	IPCA	(4,661)	4,661	(9,322)	9,322
Debentures - 11th issuance - 1st series	DI	(3,048)	3,048	(6,096)	6,096
Debentures - 11th issuance - 2nd and 3rd series	IPCA	(4,672)	4,672	(9,344)	9,344
Debentures - 12th issuance - 1st series	DI	(3,897)	3,897	(7,794)	7,794
Debentures - 12th issuance - 2nd series	IPCA	(2,783)	2,783	(5,566)	5,566
Lease - Coastal	IPC-FIPE	(7,717)	7,717	(15,434)	15,434
Lease - Right of Use	DI	(420)	420	(840)	840
<b>Liabilities</b>		<b>(53,288)</b>	<b>53,288</b>	<b>(106,576)</b>	<b>106,576</b>
<b>Effects in income before taxation</b>		<b>(21,583)</b>	<b>21,583</b>	<b>(43,166)</b>	<b>43,166</b>

The index considered for the 12-month period ended on September 30, 2022, were TR de 1.17% and the TJLP de 6.31% obtained from BACEN - Banco Central do Brasil, the IPCA at the rate of 7,17% obtained from IBGE – Instituto Brazilian Geography and Statistics, the DI at the rate of 10.93% obtained from B3 – Brasil, Bolsa e Balcão and the IPC at the rate of 8.20% obtained from Fipe.

**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 the foreign currency loan. According to data from the Central Bank of Brazil - BACEN, obtained from the Market Expectations System, the probable scenario for the next quarter is a decrease of 3.786% in the dollar rate. This scenario uses the average exchange rate projected for December 2022, in relation to the PTAX rate informed for 09/30/2022.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

Considering the notional amount of €2,989 thousand (R\$15,815 thousand), the value of the Euro quotation as R\$5.2904 for September 30, 2022 (Ptax – Central Bank) and considering the premise of maintaining the proportional value of U\$0.9785 for each euro, according to a dollar PTAX of R\$5.4066, we present below the exchange rate variation for 25% e 50% for appreciation and depreciation concerning the exposure:

Effects on results	Probable	+25%	-25%	+50%	-50%
Euro's variation risk (decrease of 3.786%)	599	(3,954)	3,954	7,908	(7,908)

**Liquidity risk:** Liquidity risk consists of the eventuality that the Company does not have sufficient funds to meet its commitments due to the different currencies and terms of realization/settlement of its rights and obligations. The Company structures the maturities of non-derivative financial contracts, as shown in Note 14, so as not to affect their liquidity. The management of liquidity and cash flow is carried out daily by the Company's management areas, to ensure that operating cash generation and prior fundraising, when necessary, are sufficient to maintain its schedule of commitments, reducing liquidity risks. Additionally, the Company has a dividend policy and treasury and market risk management.

**Derivative Financial Instruments:** Under the Company's Risk, Treasury, and Market Management Policy, to mitigate the risks related to foreign exchange exposure, 3 financial institutions were hired to carry out non-speculative hedge operations upon receipt of funds arising from the loan from Banco KfW, through the exchange (Swap) of the variation of the debt in Euros + 1.35% interest per year for a percentage of the CDI. The Company does not apply the hedge accounting policy for this contract, measuring it at fair value through profit or loss, presented in the financial result. The debt of this loan is shown in Note 14.

On September 30, 2022, the Company has swap contracts (Euro + Interest x CDI) as shown below:

Financial Instruments - Swap Contract							
Operation	Agent	Start date of the operation	Maturity of the operation	Notional Value EUR	Fair Value of the Asset Position	Fair Value of the Liability Position	Gain (Loss) with Derivative Instruments - Swap
1	Itaú BBA	08/09/2019	12/26/2022	6	32	27	5
2	Itaú BBA	09/04/2019	12/26/2022	64	342	308	34
3	Itaú BBA	10/04/2019	12/26/2022	12	63	55	8
4	Itaú BBA	11/13/2019	12/26/2022	368	1,953	1,765	188
5	Itaú BBA	06/05/2020	12/26/2022	632	3,355	3,779	(424)
6	Itaú BBA	12/15/2020	12/26/2022	404	2,142	2,612	(470)
7	Banco Bradesco	05/26/2021	12/26/2022	327	1,731	2,227	(496)
8	Itaú BBA	11/05/2021	12/26/2022	198	1,054	1,330	(276)
9	Banco Bradesco	06/01/2022	12/26/2022	370	1,955	1,958	(3)
10	Banco Bradesco	06/01/2022	06/26/2023	598	3,164	3,164	-
<b>TOTAL</b>				<b>2,979</b>	<b>15,791</b>	<b>17,225</b>	<b>(1,434)</b>

## 4.2. Capital risk management

The purpose of the capital management of the Company is to guarantee a strong credit rating to financial institutions and an optimal capital ratio in order to support business and maximize values to the shareholders. The Company manages its capital structure by means of adjustments and adequacy to current economic conditions. With this objective, the company can make payments of dividends, enter new loans, issue promissory notes and contract operations with derivatives. For the period ended on September 30, 2022, there was no change in the objectives, policies or capital structure processes.



# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

In order to preserve its liquidity and payment capability, the Company uses as leverage metrics on net debt/equity. For net debt effect purposes, loans, financing, debentures and lease, minus cash and cash equivalents:

Description	09/30/2022	12/31/2021
Loans, financing, debentures and lease	4,909,243	4,120,565
Cash and cash equivalents	(1,227,491)	(983,127)
Net debt *	3,681,752	3,137,438
Equity	8,408,834	7,826,342
Net Debt/Equity Ratio *	0.44	0.40

\* Information not audited or not reviewed by independent auditors

### 4.3. Financial Instruments

The financial instruments are recognized in the Company's Interim Financial Statements, as follows:

Description	09/30/2022	12/31/2021
<b>Assets</b>		
<b>Fair value measured through income</b>		
Financial investments	1,188,902	942,304
Financial instrument - Swap	15,791	12,716
Restricted deposits	89,578	73,357
<b>Amortized cost</b>		
Cash and banks	38,589	40,823
Trade accounts receivables, líquido	1,124,215	1,023,029
Contractual financial assets	669,686	603,014
Other accounts receivable	77,202	64,878
<b>Total</b>	<b>3,203,963</b>	<b>2,760,121</b>
<b>Liabilities</b>		
<b>Fair value measured through income</b>		
Financial instrument - Swap	17,225	11,606
<b>Amortized cost</b>		
Loans, financing, debentures and lease	4,909,243	4,120,565
Contractors and Suppliers	276,910	272,226
Other accounts payable	94,805	88,606
<b>Total</b>	<b>5,298,183</b>	<b>4,493,003</b>

The hierarchy level of fair value through profit or loss of the Company's assets is framed in level 2, which corresponds to financial investments, derivative instruments, and restricted deposits, according to CPC 48 – Financial Instruments.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 5. CASH AND CASH EQUIVALENTS

These have the following composition:

Description	09/30/2022	12/31/2021
Unrestricted bank deposits	583	3,842
Restricted bank deposits	38,006	36,981
	<u>38,589</u>	<u>40,823</u>
Financial investments	1,188,902	942,304
<b>Total of cash and cash equivalents</b>	<b><u>1,227,491</u></b>	<b><u>983,127</u></b>

Financial investments are close to fair value and have short-term characteristics, high liquidity, and low risk of changes in value. They are made up of a fixed income fund, invested in an exclusive Investment Fund (CNPJ 03.737.212/0001-44 – Caixa SANEPAR I Fixed Income Exclusive Investment Fund) whose portfolio is composed mostly of federal government bonds, with an average yield of 99.81% of CDI (97.24% in 2021). The increase in the balance of Financial Investments is due to the funding of the 12th issuance of debentures for R\$600,000.

### 6. TRADE ACCOUNTS RECEIVABLE

a) The balances of trade accounts receivables break down per maturity as follows:

Description	09/30/2022	12/31/2021
Falling due accounts receivable	331,671	319,892
Accounts receivable from installment payments	184,819	129,639
Adjustment to Present Value	(26,932)	(17,211)
Accounts to be billed (Unbilled consumption)	232,561	241,906
	<u>722,119</u>	<u>674,226</u>
Overdue accounts receivable		
From 1 to 30 days	176,387	164,796
From 31 to 60 days	83,740	71,331
From 61 to 90 days	55,321	46,293
From 91 to 180 days	117,076	90,306
Over 180 days	526,680	366,825
Allowance for losses on doubtful accounts	(557,108)	(390,748)
	<u>402,096</u>	<u>348,803</u>
<b>Total accounts receivable, net</b>	<b><u>1,124,215</u></b>	<b><u>1,023,029</u></b>
<b>Current</b>	<b>1,040,436</b>	<b>971,478</b>
<b>Non-current</b>	<b>83,779</b>	<b>51,551</b>

We present below the breakdown of total overdue accounts receivable, net of the allowance for doubtful credits:

Description	Trade accounts receivable	Allowance for doubtful accounts	Adjustment to present value	09/30/2022	12/31/2021
Municipal administration	111,671	(53,930)	(22,855)	34,886	34,757
Private	1,582,760	(503,178)	(4,077)	1,075,505	976,308
Federal Entity	1,442	-	-	1,442	1,274
Government State	12,382	-	-	12,382	10,690
<b>Balance at the end of the period</b>	<b><u>1,708,255</u></b>	<b><u>(557,108)</u></b>	<b><u>(26,932)</u></b>	<b><u>1,124,215</u></b>	<b><u>1,023,029</u></b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### b) Changes in the allowance for doubtful accounts were as follows:

Description	09/30/2022	12/31/2021
Balances at beginning of period	(390,748)	(286,954)
Amounts recorded as expenses	(167,065)	(103,830)
Write-offs, net of recoveries	705	36
<b>Balances at end of the period</b>	<b>(557,108)</b>	<b>(390,748)</b>

Increase in the balance of allowance for losses on the realization of credits arising from overdue accounts, mainly as a reflection of the default of accounts receivable from private customers, overdue for more than 180 days.

### c) The balance of the allowance for doubtful accounts breaks down as follows:

Description	09/30/2022	12/31/2021
Private customers	(503,178)	(333,411)
Municipal Administrations	(53,930)	(57,337)
<b>Totals</b>	<b>(557,108)</b>	<b>(390,748)</b>

### d) The balances of short- and long-term trade accounts receivable arising from installment payments have been discounted to present value. The changes in adjustment present value was as follows:

Description	09/30/2022	12/31/2021
Balances at beginning of year	(17,211)	(8,860)
Adjustment to Present Value	(9,721)	(8,351)
<b>Balances at end of period</b>	<b>(26,932)</b>	<b>(17,211)</b>

## 7. RECOVERABLE TAXES AND CONTRIBUTIONS

These have the following composition:

Description	09/30/2022	12/31/2021
Recoverable income tax	12,380	11,411
Recoverable social contribution	10	9
<b>Totals</b>	<b>12,390</b>	<b>11,420</b>
<b>Current</b>	<b>12,390</b>	<b>11,420</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 8. RESTRICTED DEPOSITS

Restricted deposits breakdown as follows:

Description	09/30/2022	12/31/2021
Health National Foundation - FUNASA	3,481	4,438
Reserves kept in CAIXA (1)	71,788	58,982
Other agreements (2)	14,309	9,937
<b>Totals</b>	<b>89,578</b>	<b>73,357</b>
<b>Current</b>	<b>17,790</b>	<b>14,375</b>
<b>Noncurrent</b>	<b>71,788</b>	<b>58,982</b>

(1) Reserve accounts linked to financing contracts in amounts sufficient to meet contractual clauses.

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

### 9. OTHER ACCOUNTS RECEIVABLE

The composition is as follows:

Description	09/30/2022	12/31/2021
Advances to employees	29,365	13,439
Reimbursable payments	1,104	3,436
Guarantee deposits	1,608	1,760
Municipal Fund for the Environment (1)	43,723	45,130
Prepaid expenses	304	254
Securities and other credits	1,098	859
<b>Total</b>	<b>77,202</b>	<b>64,878</b>
<b>Current</b>	<b>34,582</b>	<b>20,851</b>
<b>Noncurrent</b>	<b>42,620</b>	<b>44,027</b>

(1) Anticipation of transfer to the Municipal Funds of the Environment, as provided in a program contract.

### 10. CONTRACTUAL FINANCIAL ASSETS

Changes in financial assets are as follows:

Description	12/31/2021	Additions	NPV Revenue	NPV Expense	09/30/2022
Unamortized Investments	1,609,292	123,879	-	-	1,733,171
Adjustment to Present Value	(1,006,278)	(76,792)	19,646	(61)	(1,063,485)
<b>Total</b>	<b>603,014</b>	<b>(a) 47,087</b>	<b>19,646</b>	<b>(61)</b>	<b>669,686</b>

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 Adjustment to Present Value for the period (note 13c).

The equivalent discount rate applied to calculate the present value adjustment was 4.1% (spread between the IPCA projected for the year and the WACC rate) and took into account Program Contracts with terms of 18 to 28 years.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 11. CONTRACT ASSETS

It has the following movement:

Description	12/31/2021	Additions	Capitalisation of interest	Write-off and Loss	Transfer to Intangible asset	Requisition for constructions	09/30/2022
Projects and Works in Progress	1,736,808	1,138,491	29,539	1,011	(480,881)	-	2,424,968
Inventories for Construction Work	132,935	57,031	-	-	-	(61,552)	128,414
<b>Totais</b>	<b>1,869,743</b>	<b>1,195,522</b>	<b>29,539</b>	<b>1,011</b>	<b>(480,881)</b>	<b>(61,552)</b>	<b>2,553,382</b>

Until the 3rd quarter of 2022, the amount of R\$1,195,522 (R\$824,875 in the same period of 2021) was recorded as projects and works in progress, resulting from: (i) expansion of the Water Supply System, mainly in the municipalities of Curitiba, São José dos Pinhais, Laranjeiras do Sul, Guarapuava, and Londrina; (ii) Sewage Collection and Treatment mainly in the municipalities of Ivaiporã, Londrina, Ibaiti, Cafelândia, and Araçongas. Amounts referring to completed constructions for the expansion of the Water Supply and Sewage Collection and Treatment System were transferred to intangible assets, mainly in the municipalities of Araucária, Curitiba, Foz do Iguaçu, Umuarama, and União da Vitória.

Up to the quarter ended on September 30, 2022, interest and other financial charges were capitalized on the funds and loans that financed the Company's projects and constructions, for the amount of R\$29,539 (R\$16,288 in the same period in 2021). The average rate used to determine the amount of capitalized borrowing costs concerning total costs was 8.6%.

### 12. INVESTMENTS

The Company has the following investments:

Description	09/30/2022	12/31/2021
Investment in joint venture - CS Bioenergia S.A.	15,292	14,774
Impairment Test	(12,551)	(14,774)
Other investment	1,936	2,030
<b>Total</b>	<b>4,677</b>	<b>2,030</b>

#### Investment in joint venture – CS Bioenergia S.A.

The Company owns 40% of CS Bioenergia SA, a company located next to the ETE – Belém Sewage Treatment Station, whose purpose is the exploration and proper disposal of solid and organic waste and the sludge produced in the aforementioned ETE, in addition to the production of biogas and energy generation through the bio digestion process. CS Bioenergia S.A. partially started its operations in June 2017 and in 2019 it reached its operational stability and started the process of transferring electricity credits to Sanepar's consumer units. The financial contribution made by the Company comprises the amount of R\$36,104 recorded in its Capital Stock and R\$2,741 as an Advance for Future Capital Increase - AFAC.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

The Company's investment is accounted for using the equity method in the financial statements of the investee, which are summarized below:

Statement of financial position – CS Bioenergia S.A.	09/30/2022	12/31/2021
Current assets	2,916	2,573
Noncurrent assets	51,988	53,278
• Fixed assets	45,734	51,158
• Other	6,254	2,120
<b>Total Assets</b>	<b>54,904</b>	<b>55,851</b>
Current Liabilities	9,700	5,953
• Loans, financing and finance lease	5,606	3,353
• Other	4,094	2,600
Noncurrent liabilities	6,975	12,962
• Loans, financing and finance lease	5,613	9,313
• Other	1,362	3,649
Equity	38,229	36,936
<b>Total Liabilities and Equity</b>	<b>54,904</b>	<b>55,851</b>

Statement of income (loss) – CS Bioenergia S.A.	09/30/2022	09/30/2021
Revenue	12,391	10,051
(-) Cost of Services	(14,506)	(12,664)
Gross profit (loss)	(2,115)	(2,613)
(-) Operational expenses	(2,517)	(2,104)
Loss before Net Financial Result and Taxes	(4,632)	(4,717)
(-) Net Financial Result	(926)	(1,129)
Loss before Taxes	(5,558)	(5,846)
Income Taxes (IRPJ and CSLL)	-	-
<b>Loss for the period</b>	<b>(5,558)</b>	<b>(5,846)</b>

Changes in the investment in the period are as follows:

Description	09/30/2022	12/31/2021
Balance at beginning of the period	-	-
Financial contribution	2,741	1,046
Equity in earnings (losses) of controlled company (percentage of interest 40%)	(2,223)	(2,958)
Impairment Test - (Constitution)/Reversion	2,223	1,912
<b>Balance at end of the period</b>	<b>2,741</b>	<b>-</b>

### Impairment of investments on CS Bioenergia S.A.

As a result of the delay in the conclusion and start of the operation of the CS Bioenergia SA plant, as recommended by CPC 18 (R2) - Investments in Associates and Joint Ventures and CPC 01 (R1) - Impairment of Assets, at the end of 2021, the Management of Sanepar carried out the impairment test of this investment, considering the history of losses and that future cash flows present negative results, for the analyzed period of 5 years, concluded that the investment has no recoverable value. Thus, the impact of the Impairment Test of the investment in CS Bioenergia was recorded in the Company's results, and this amount was adjusted with the recognition of the equity in the period.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### Other investments

The Company has investment quotas in FINAM (Amazon Investment Fund), classified as level I, resulting from the application of Income Tax Incentive of R\$2,201 and other investments over which do not have significant influence in the amount of R\$320, with no maturity date and that are not immediately convertible, which at fair value, considering the quotation on 09/30/2022, are equivalent to R\$1,936.

## 13. FIXED AND INTANGIBLE ASSETS

### a) Fixed assets

These have the following composition:

By Account			09/30/2022	12/31/2021
Description	Cost	Accumulated depreciation	Net amount	
Goods for Administrative Use	377,792	(158,179)	219,613	224,376
Other Fixed Assets	2,526	(1,996)	530	1,351
Right of Use Lease	162,008	(80,025)	81,983	86,952
<b>Total</b>	<b>542,326</b>	<b>(240,200)</b>	<b>302,126</b>	<b>312,679</b>
By Nature			09/30/2022	12/31/2021
Description	Annual depreciation rate	Cost	Accumulated depreciation	Net amount
Plots of land	-	2,922	-	2,922
Civil construction	*1.84%	117,524	(23,062)	94,462
Improvements	*2%	2,746	(871)	1,875
Facilities	*5.83%	9,827	(4,046)	5,781
Equipments	*6.23%	98,961	(39,386)	59,575
Furniture and fixtures	*7.14%	52,645	(24,408)	28,237
IT equipments	*19.82%	41,357	(27,668)	13,689
Vehicles	*13.05%	28,300	(18,986)	9,314
Machinery, tractors and similar	*19.35%	24,326	(21,083)	3,243
Tools	*6.67%	1,616	(665)	951
Patrimonial assets to be incorporated	-	94	-	94
Right of Use Lease	*29.78%	162,008	(80,025)	81,983
<b>Total</b>		<b>542,326</b>	<b>(240,200)</b>	<b>302,126</b>

\* Weighted Average Rate

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### b) Intangible assets

These have the following composition:

By account			09/30/2022	12/31/2021
Description	Cost	Accumulated Amortization	Net amount	
Water mains	5,866,850	(1,971,929)	3,894,921	3,822,569
Sewage mains	6,117,478	(1,612,474)	4,505,004	4,355,429
Solid waste	4,701	(4,701)	-	-
Right of Use and System Operation	125,114	(76,989)	48,125	49,531
Other intangible assets	248,059	(94,715)	153,344	129,152
Right of Use - Lease	199,847	(21,272)	178,575	182,180
<b>Total</b>	<b>12,562,049</b>	<b>(3,782,080)</b>	<b>8,779,969</b>	<b>8,538,861</b>

By nature				09/30/2022	12/31/2021
Description	Annual amortization rate	Cost	Accumulated amortization	Net amount	
Plots of land	-	258,727	-	258,727	222,277
Wells	*3.10%	171,624	(43,060)	128,564	125,670
Dams	*2.67%	148,524	(65,928)	82,596	84,074
Civil construction	*2.59%	2,839,459	(715,624)	2,123,835	2,036,999
Improvements	*2.67%	44,704	(6,296)	38,408	32,411
Piping	*2.64%	6,185,595	(1,749,292)	4,436,303	4,382,330
Building connections	*3.33%	936,051	(309,103)	626,948	608,294
Facilities	*5.83%	229,239	(99,257)	129,982	127,169
Hydrometers	*10%	284,583	(113,789)	170,794	161,625
Macro-meters	*10%	7,443	(5,236)	2,207	2,307
Equipments	*6.23%	837,796	(366,692)	471,104	447,172
Furniture and fixtures	*7.14%	7,555	(4,272)	3,283	2,756
IT equipment	*19.82%	91,901	(86,007)	5,894	6,390
Computer programs	*20%	102,964	(54,102)	48,862	40,175
Vehicles	*13.05%	23,172	(14,985)	8,187	6,275
Machinery, tractors and similar	*19.35%	26,169	(23,824)	2,345	3,495
Tools	*6.67%	361	(249)	112	75
Rights of Use and Transmission Lines	*6.25%	4,521	(392)	4,129	4,337
Environmental protection and preservation	*20%	35,014	(25,711)	9,303	9,225
Concession of the Mun. of Curitiba (1)	*1.5%	125,000	(76,875)	48,125	49,531
Concession of the Mun. of Cianorte (2)	*5%	114	(114)	-	-
Patrimonial assets to be incorporated	-	1,686	-	1,686	4,094
Rights of Use - Lease	*15.22%	199,847	(21,272)	178,575	182,180
<b>Total</b>		<b>12,562,049</b>	<b>(3,782,080)</b>	<b>8,779,969</b>	<b>8,538,861</b>

\* Weighted average rate.

- (1) Right to grant the onerous concession contract signed on December 6, 2001 and whose concession was previously renewed on June 5, 2018 upon signature of the program agreement in accordance with Law No. 11.445, of January 5, 2007, and other relevant legal acts;
- (2) High of grant an onerous concession agreement with the Municipality of Cianorte, assigned on March 7, 2002, to provide public utility services of collection, treatment, and final disposition of solid waste for a period of 20 years.



# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### Leases:

The Company has lease agreements, with the following characteristics:

(i) asset lease agreement valued at R\$199.3 million resulting from the expansion of the sewage system in the municipalities of Matinhos and Pontal do Paraná, for a period of 240 (two hundred and forty) months, the payment of which started in February 2017, with a substantial transfer of the risks and benefits of the assets which will be owned by the Company at the end of the contract; and

(ii) vehicle, movable and real estate lease contracts, in which the risks and benefits of using the assets remain with the lessor. These contracts do not exceed 5 years.

The obligations arising from these contracts are shown in note 14.

As of September 30, 2022, the book value for each category of assets under a Lease commitment recorded in Intangible and Fixed Assets is shown below:

By accounts				09/30/2022	12/31/2021
Description	Annual Amortization Rate	Cost	Accumulated amortization	Net amount	
Civil construction	1.67%	37,434	(3,295)	34,139	34,609
Piping	2.00%	147,315	(14,289)	133,026	135,235
Building connections	3.33%	8,226	(1,361)	6,865	7,070
Facilities	6.67%	309	(108)	201	216
Equipments	6.00%	6,013	(1,922)	4,091	4,364
<b>Lease - Coastal</b>		<b>199,297</b>	<b>(20,975)</b>	<b>178,322</b>	<b>181,494</b>
Car Rental	31.58%	56,933	(39,214)	17,719	24,779
Civil construction	15.54%	43,408	(12,170)	31,238	34,323
Equipments	32.24%	218	(128)	90	127
IT Equipments	27.16%	61,999	(28,810)	33,189	28,409
<b>Lease - Right of use</b>		<b>162,558</b>	<b>(80,322)</b>	<b>82,236</b>	<b>87,638</b>
<b>Total</b>		<b>361,855</b>	<b>(101,297)</b>	<b>260,558</b>	<b>269,132</b>
<b>Fixed assets</b>		<b>162,008</b>	<b>(80,025)</b>	<b>81,983</b>	<b>86,952</b>
<b>Intangible assets</b>		<b>199,847</b>	<b>(21,272)</b>	<b>178,575</b>	<b>182,180</b>

The Company recorded in its Income Statement the amount of R\$4,477 relating to low value and short-term lease contracts (less than 12 months).

Assets resulting from leasing contracts present the following changes:

Asset	12/31/2021	Additions	Amortization	09/30/2022
Lease - Litoral	181,494	-	(3,172)	178,322
Vehicles	24,779	10,921	(17,981)	17,719
Civil construction	34,323	3,676	(6,761)	31,238
Equipments	127	34	(71)	90
IT Equipments	28,409	15,420	(10,640)	33,189
<b>Amount</b>	<b>269,132</b>	<b>30,051</b>	<b>(38,625)</b>	<b>260,558</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### c) Changes in fixed and intangible assets for the period ended on September 30, 2022:

Description	12/31/2021	Additions	Depreciation and Amortization	Write-offs and losses	Transfers from work in progress	Transfers	09/30/2022
<b>Fixed assets</b>							
Plots of land	2,922	-	-	-	-	-	2,922
Civil construction	94,637	346	(1,768)	-	1,208	39	94,462
Improvements	1,784	85	(39)	-	45	-	1,875
Facilities	6,196	-	(415)	-	-	-	5,781
Equipments	58,989	4,755	(4,106)	(63)	-	-	59,575
Furniture and fixtures	28,962	2,948	(2,405)	(1,268)	-	-	28,237
IT Equipments	15,656	1,412	(3,090)	(289)	-	-	13,689
Vehicles	11,073	-	(1,759)	-	-	-	9,314
Machinery, tractors and similar	4,050	364	(1,171)	-	-	-	3,243
Tools	966	54	(69)	-	-	-	951
Patrimonial assets to be incorporated	492	(398)	-	-	-	-	94
Right of Use - Lease	86,952	30,096	(35,260)	-	-	195	81,983
<b>Total Fixed Assets</b>	<b>312,679</b>	<b>39,662</b>	<b>(50,082)</b>	<b>(1,620)</b>	<b>1,253</b>	<b>234</b>	<b>302,126</b>
<b>Intangible Asset</b>							
Plots of land	222,277	5,660	-	-	30,790	-	258,727
Wells	125,670	47	(1,596)	(2,363)	6,810	(4)	128,564
Dams	84,074	104	(2,425)	-	1,130	(287)	82,596
Civil construction	2,036,999	1,522	(52,754)	-	159,086	(21,018)	2,123,835
Improvements	32,411	189	(871)	-	7,732	(1,053)	38,408
Piping	4,382,330	23,046	(114,463)	(48)	168,399	(22,961)	4,436,303
Building connections	608,294	211	(21,872)	(341)	42,470	(1,814)	626,948
Facilities	127,169	513	(10,094)	(984)	13,378	-	129,982
Hydrometers	161,625	-	(19,413)	(2,703)	31,285	-	170,794
Macro- meters	2,307	11	(298)	-	187	-	2,207
Equipments	447,172	37,893	(25,764)	(4,168)	15,976	(5)	471,104
Furniture and fixtures	2,756	542	(239)	(82)	301	5	3,283
IT Equipments	6,390	27	(901)	(18)	396	-	5,894
Computer programs	40,175	18,654	(9,912)	(55)	-	-	48,862
Vehicles	6,275	2,860	(948)	-	-	-	8,187
Machinery, tractors and similar	3,495	11	(1,161)	-	-	-	2,345
Tools	75	46	(9)	-	-	-	112
Rights of Use and Transmission Lines	4,337	-	(208)	-	-	-	4,129
Environmental protection and preservation	9,225	-	(1,621)	-	1,688	11	9,303
Concession of the Mun. of Curitiba	49,531	-	(1,406)	-	-	-	48,125
Patrimonial assets to be incorporated	4,094	(2,408)	-	-	-	-	1,686
Right of Use - Lease	182,180	(45)	(3,365)	-	-	(195)	178,575
<b>Total intangible assets</b>	<b>8,538,861</b>	<b>88,883</b>	<b>(269,320)</b>	<b>(10,762)</b>	<b>479,628</b>	<b>(47,321)</b>	<b>8,779,969</b>
<b>Grand Total</b>	<b>8,851,540</b>	<b>128,545</b>	<b>(319,402)</b>	<b>(12,382)</b>	<b>(a) 480,881</b>	<b>(b) (47,087)</b>	<b>9,082,095</b>

a) Amount transferred from the Contract Asset account (note 11).

b) Amount transferred to the Contractual Financial Assets line, regarding the expected residual amount receivable by the end of the program contracts, net of present value adjustment (note 10).

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 14. LOANS, FINANCING, DEBENTURES AND LEASE

a) Composition of loans, financing, debentures, and leases are as follows:

Description	Annual interest rate	Index	09/30/2022			12/31/2021		
			Current	Noncurrent	Total	Current	Noncurrent	Total
<b>In Brazilian Reais:</b>								
Bank Credit Notes - CCB	DI + 2.75%	-	-	-	-	66,632	-	66,632
Debentures 8th issuance - 2nd series	108.00% of DI	-	161,096	-	161,096	401	154,967	155,368
BNDES	TJLP + 1.82%	-	2,573	-	2,573	7,687	638	8,325
Banco do Brasil - PSI	3.00% to 6.00%	-	2,577	554	3,131	3,379	2,283	5,662
Debentures 2nd issuance - 1st series	TJLP + 1.92%	-	12,353	12,274	24,627	12,323	21,384	33,707
Debentures 2nd issuance - 2nd series	9.19%	IPCA	22,911	22,736	45,647	23,479	43,539	67,018
Debentures 2nd issuance - 3rd series	TJLP + 1.92%	-	16,470	16,366	32,836	16,431	28,511	44,942
Debentures 9th issuance - 1st series	106.05% of DI	-	8,246	199,129	207,375	999	199,106	200,105
Banco Itaú - PSI	3.00% to 6.00%	-	3,345	2,054	5,399	3,559	4,502	8,061
Debentures 12th issuance - 1st series	DI + 1.08%	-	7,845	296,237	304,082	-	-	-
Debentures 9th issuance - 2nd series	107.25% of DI	-	6,325	150,805	157,130	772	150,793	151,565
Debentures 11th issuance - 1st series	DI + 1.65%	-	171	128,427	128,598	2,698	127,939	130,637
Debentures 4th issuance - 1st series	TJLP + 1.67%	-	24,332	91,889	116,221	24,267	109,371	133,638
Debentures 4th issuance - 2nd series	7.44%	IPCA	16,111	60,834	76,945	15,486	69,643	85,129
Debentures 10th issuance - single series	4.66%	IPCA	-	412,498	412,498	4,053	394,250	398,303
Debentures 11th issuance - 2nd series	4.25%	IPCA	-	231,899	231,899	2,121	221,616	223,737
BNDES - PAC2	TJLP + 1.67% to 2.05%	-	55,781	221,429	277,210	51,263	239,099	290,362
Lease - Coastal	11.14%	IPC-FIPE	13,963	306,393	320,356	11,652	284,360	296,012
Lease - Right of Use	4.89%	-	56,242	50,941	107,183	59,274	49,725	108,999
Debentures 11th issuance - 3rd series	4.49%	IPCA	-	179,878	179,878	1,870	171,852	173,722
Debentures 12th issuance - 2nd series	5.89%	IPCA	3,276	306,430	309,706	-	-	-
Debentures 7th issuance - 1st series *	5.20%	IPCA	2,672	40,273	42,945	2,988	42,267	45,255
Debentures 7th issuance - 2nd series *	4.79%	IPCA	4,359	65,789	70,148	4,869	69,052	73,921
Debentures 7th issuance - 3rd series	6.97%	IPCA	1,455	21,067	22,522	1,402	21,164	22,566
Debentures 7th issuance - 4th series	6.57%	IPCA	2,345	34,034	36,379	2,259	34,192	36,451
BNDES - AVANÇAR	3.58% to 4.00%	IPCA	662	47,818	48,480	175	27,864	28,039
Caixa Econômica Federal	6.62% to 12.00%	TR	88,284	1,480,998	1,569,282	75,698	1,244,768	1,320,466
<b>Total in Brazilian Reais</b>			<b>513,394</b>	<b>4,380,752</b>	<b>4,894,146</b>	<b>395,737</b>	<b>3,712,885</b>	<b>4,108,622</b>
<b>In foreign currency:</b>								
Banco KfW	1.35%	EURO	15,097	-	15,097	11,943	-	11,943
<b>Total in foreign currency:</b>			<b>15,097</b>	<b>-</b>	<b>15,097</b>	<b>11,943</b>	<b>-</b>	<b>11,943</b>
<b>Balance at the end of the year</b>			<b>528,491</b>	<b>4,380,752</b>	<b>4,909,243</b>	<b>407,680</b>	<b>3,712,885</b>	<b>4,120,565</b>
Loans and financing			168,319	1,752,853	1,921,172	220,336	1,519,154	1,739,490
Debentures			289,967	2,270,565	2,560,532	116,418	1,859,646	1,976,064
Leases			70,205	357,334	427,539	70,926	334,085	405,011

\* IPCA as variable component of TLP

### Foreign Currency Debt:

On December 11, 2017, the Company signed a loan agreement with KfW Bank of EUR 50 million, with interest subsidy provided by the Federal Republic of Germany for projects that meet the eligibility criteria of the development policy as per terms that meet the OECD - Organization for Economic Co-operation and Development requirements for recognition as Official Development Assistance. The first release of funds took place in August 2019.

The Company will use the Loan exclusively to finance the promotion of the DKTI climate-friendly biogas technology promotion program in the state of Paraná regarding: (i) rehabilitation, expansion and construction of sewage treatment systems and plants; (ii) collection, treatment, disposal, and use of biogas from sewage treatment plants; (iii) sludge treatment; (iv) equipment and accessories; and (v) consulting services.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

The Company will promote the execution of the contractually planned activities and KfW Bank will disburse the amounts by 06/30/2023. Half-yearly payment of a 0.25% commitment fee will be due per year on the amount not yet disbursed and interest of 1.35% per year. On the amount disbursed. The debt will be repaid in 21 semi-annual payments as of December 30, 2022.

Throughout the term of the agreement, the Company shall comply with the covenants pursuant to item 'f' of this Note.

The Company contracted derivative financial instruments for hedging with Banco Bradesco S/A, Banco Santander Brasil S/A, and Itaú Unibanco S/A, which were signed on 11/06/2017, 12/07/2017, and 22 /01/2018 respectively, to mitigate the exchange risk, assuming a variation of the CDI as a counterpart, as described in Note 4.1. Until September 30, 2022, there was a release of €2,979 thousand by KfW Bank, with Swap operations being carried out to protect the interest rate and exchange variation, without a speculative nature, converting the financial charges to 121.90% of the CDI (weighted average), which represents the percentage of 13.32% for a rate of 10.93% of the CDI.

### Leases:

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

(i) The asset lease agreement resulting from the expansion of the sanitary sewage system in the municipalities of Matinhos and Pontal do Paraná (Lease - Litoral) provides for an annual monetary update of the debt balance linked to the IPC-FIPE during the term of the agreement. The discount rate applied in the initial recognition of this contract was carried out in the period in which the contractual stages were delivered, being the weighted average of 11.1%; and

(ii) Vehicle, movable and immovable leasing contracts (Lease – Right of Use) do not have a contractual term exceeding 5 years. The incremental borrowing rate (weighted average) applied to the liabilities of these leases varies according to the period in which they are signed, when the respective initial accounting record is carried out. As of January 1, 2019, the weighted average discount rate applied to contracts was 6.88%. As of December 31, 2019, the weighted average discount rate applied in the recognition of these contracts was 6.76%, as of December 31, 2020, it was 6.12%, as of December 31, 2021, it was 4.77% and as of September 30, 2022, it was 4.97%. The Company does not have variable rent payments in its leasing contracts, nor does it have a sale or leaseback transaction of assets.

The lease liability recognized by the Company is gross of PIS/COFINS, and has the following changes:

Liabilities	12/31/2021	Additions	Restatement	Financial charges	Payments	09/30/2022
Lease - Coastal	296,012	-	30,868	23,720	(30,244)	320,356
Lease - Right of use	108,999	30,051	-	2,016	(33,883)	107,183
<b>Total</b>	<b>405,011</b>	<b>30,051</b>	<b>30,868</b>	<b>25,736</b>	<b>(64,127)</b>	<b>427,539</b>
Current	70,926					70,205
Noncurrent	334,085					357,334

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

As of September 30, 2022, the present value of the minimum future financial obligations related to the Lease is shown below:

Description	Minimum Future Payments	Financial charges	09/30/2022	12/31/2021
			Present Value of Future Payments	Present Value of Future Payments
<b>Lease - Coastal</b>				
Less than a year	44,422	(30,459)	13,963	11,652
More than a year and less than five years	178,616	(119,965)	58,651	49,150
Over five years	383,179	(135,437)	247,742	235,210
<b>Subtotal</b>	<b>606,217</b>	<b>(285,861)</b>	<b>320,356</b>	<b>296,012</b>
<b>Lease - Right of Use</b>				
Less than a year	60,458	(4,216)	56,242	59,274
More than a year and less than five years	55,036	(4,095)	50,941	49,725
<b>Subtotal</b>	<b>115,494</b>	<b>(8,311)</b>	<b>107,183</b>	<b>108,999</b>
<b>Total</b>	<b>721,711</b>	<b>(294,172)</b>	<b>427,539</b>	<b>405,011</b>

Liabilities from right of use and coastal leases were measured considering the incremental loan discount rate, with the incorporation of projected inflation, and presents the following composition:

Description	09/30/2022
Lease - Coastal	393,856
Vehicles	19,367
Mobile goods	43,568
Real estate	41,778
<b>Total</b>	<b>498,569</b>

Below we present the future payment flows, considering the incremental interest and the projected inflation until the maturity of the contracts, by nature of the lease, concerning the right of use and coastal lease commitments:

Description	2022	2023	2024	2025	2026	2027	2028 to 2036	Total
Lease - Coastal	14,885	45,584	47,570	49,134	50,608	52,127	498,235	<b>758,143</b>
Vehicles	6,193	10,236	4,099	-	-	-	-	<b>20,528</b>
Mobile goods	5,578	16,906	10,006	9,541	4,611	36	-	<b>46,678</b>
Real state	2,068	8,869	9,218	9,799	10,814	8,844	-	<b>49,612</b>
<b>Total</b>	<b>28,724</b>	<b>81,595</b>	<b>70,893</b>	<b>68,474</b>	<b>66,033</b>	<b>61,007</b>	<b>498,235</b>	<b>874,961</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

The composition of the Company's loans, financing, debentures, and lease expressed in Brazilian Reais, subject to variable and fixed interest rates, are shown below:

Index	09/30/2022	12/31/2021
TR	1,569,282	1,320,466
TJLP	453,467	510,974
IPCA	1,477,047	1,154,141
DI	958,281	704,307
IPC-FIPE	320,356	296,012
EURO	15,097	11,943
No Monetary Adjustment	115,713	122,722
<b>Total</b>	<b>4,909,243</b>	<b>4,120,565</b>

### b) Description of loans, financing, debentures and lease:

Description	Issuance period	Final maturity	Amount hired	Number of debentures	Payments	
					Amortization	Interest
Debentures 8th issuance - 2nd series	2018	2023	155,000	15,500	2023	Six-Monthly
BNDES - 1 Contract	2007	2023	81,357	-	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 9th issuance - 1st series	2019	2024	199,150	19,915	2024	Six-Monthly
Banco do Brasil - PSI - 11 contracts	2013 to 2014	2024	30,793	-	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 2nd issuance - 1st and 3rd series	2011	2024	261,304	7,000	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 2nd issuance - 2nd series	2011	2024	118,547	3,000	Yearly	Yearly
Banco Itaú - PSI - 13 contracts	2013 to 2014	2025	33,175	-	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 9th issuance - 2nd series	2019	2026	150,850	15,085	2026	Six-Monthly
Debentures 11th issuance - 1st series	2021	2026	130,000	130,000	2025/2026	Six-Monthly
Lease - Right of Use	2017 to 2022	2022 a 2027	127,821	-	Monthly	Monthly
Debentures 4th issuance - 1st series	2014	2027	223,716	7,000	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 4th issuance - 2nd series	2014	2027	95,590	3,000	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 10th issuance - single series	2020	2027	350,000	35,000	2027	Six-Monthly
Debentures 12th issuance - 1st series	2022	2027	300,000	300,000	2027	Six-Monthly
BNDES - PAC2 - 4 contracts	2011 to 2014	2029	629,594	-	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 11th issuance - 2nd series	2021	2029	208,300	208,300	2029	Six-Monthly
Debentures 11th issuance - 3rd series	2021	2031	161,700	161,700	2031	Six-Monthly
Bank KfW (Euro)	2017	2032	50,000	-	Six-Monthly	Six-Monthly
Debentures 12th issuance - 2nd series	2022	2032	300,000	300,000	2032	Six-Monthly
Lease - Coastal	2013	2036	460,592	-	Monthly	Monthly
Debentures 7th issuance - 1st series	2018	2038	47,279	19,733	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 7th issuance - 2nd series	2018	2038	120,437	50,267	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 7th issuance - 3rd series	2018	2038	20,263	8,457	Monthly	Quarterly during grace period and Monthly at amortization
Debentures 7th issuance - 4th series	2018	2038	51,616	21,543	Monthly	Quarterly during grace period and Monthly at amortization
BNDES - AVANÇAR	2020 to 2021	2041	566,433	-	Monthly	Quarterly during grace period and Monthly at amortization
Caixa Econômica Federal - 284 contracts	2003 to 2018	2046	3,132,746	-	Monthly	Monthly

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### c) The amortization timeline is as follows:

Description	2022	2023	2024	2025	2026	2027	2028	2029
Debentures 2nd issuance	7,517	51,377	44,216	-	-	-	-	-
Debentures 4th issuance	10,560	39,844	39,844	39,844	39,844	23,230	-	-
Debentures 7th issuance	2,852	10,635	10,626	10,626	10,626	10,626	10,626	10,626
Debentures 8th issuance	6,128	154,968	-	-	-	-	-	-
Debentures 9th issuance	14,571	-	199,129	-	150,805	-	-	-
Debentures 10th issuance	-	-	-	-	-	412,498	-	-
Debentures 11th issuance	171	-	-	64,214	64,214	-	-	231,899
Debentures 12th issuance	11,122	-	-	-	148,118	148,118	-	-
<b>Debentures subtotal</b>	<b>52,921</b>	<b>256,824</b>	<b>293,815</b>	<b>114,684</b>	<b>413,607</b>	<b>594,472</b>	<b>10,626</b>	<b>242,525</b>
BNDES	1,932	641	-	-	-	-	-	-
BNDES - PAC2	14,593	54,917	54,917	54,917	46,022	27,109	22,521	2,214
BNDES - AVANÇAR	404	896	1,725	2,729	2,833	2,833	2,833	2,833
Banco do Brasil - PSI	848	2,093	190	-	-	-	-	-
Banco Itaú - PSI	897	3,056	1,420	26	-	-	-	-
Caixa Econômica Federal	24,834	85,245	90,538	96,161	102,353	108,315	113,867	113,728
Bank KfW	15,097	-	-	-	-	-	-	-
<b>Financing and loans subtotal</b>	<b>58,605</b>	<b>146,848</b>	<b>148,790</b>	<b>153,833</b>	<b>151,208</b>	<b>138,257</b>	<b>139,221</b>	<b>118,775</b>
Lease - Coastal	6,399	11,660	12,862	14,203	15,700	17,374	19,247	21,343
Lease - Right of Use	34,504	27,390	20,147	15,019	8,787	1,336	-	-
<b>Lease subtotal</b>	<b>40,903</b>	<b>39,050</b>	<b>33,009</b>	<b>29,222</b>	<b>24,487</b>	<b>18,710</b>	<b>19,247</b>	<b>21,343</b>
<b>Total</b>	<b>152,429</b>	<b>442,722</b>	<b>475,614</b>	<b>297,739</b>	<b>589,302</b>	<b>751,439</b>	<b>169,094</b>	<b>382,643</b>

Description	2030	2031	2032	2033	2034	2035	2036 to 2046	Total
Debentures 2 <sup>a</sup> issuance	-	-	-	-	-	-	-	103,110
Debentures 4 <sup>a</sup> issuance	-	-	-	-	-	-	-	193,166
Debentures 7 <sup>a</sup> issuance	10,626	10,626	10,626	10,626	10,626	10,626	30,995	171,994
Debentures 8 <sup>a</sup> issuance	-	-	-	-	-	-	-	161,096
Debentures 9 <sup>a</sup> issuance	-	-	-	-	-	-	-	364,505
Debentures 10 <sup>a</sup> issuance	-	-	-	-	-	-	-	412,498
Debentures 11 <sup>a</sup> issuance	-	179,877	-	-	-	-	-	540,375
Debentures 12 <sup>a</sup> issuance	-	-	306,430	-	-	-	-	613,788
<b>Debentures subtotal</b>	<b>10,626</b>	<b>190,503</b>	<b>317,056</b>	<b>10,626</b>	<b>10,626</b>	<b>10,626</b>	<b>30,995</b>	<b>2,560,532</b>
BNDES	-	-	-	-	-	-	-	2,573
BNDES - PAC2	-	-	-	-	-	-	-	277,210
BNDES - AVANÇAR	2,833	2,833	2,833	2,833	2,833	2,833	14,396	48,480
Banco do Brasil - PSI	-	-	-	-	-	-	-	3,131
Banco Itaú - PSI	-	-	-	-	-	-	-	5,399
Caixa Econômica Federal	109,441	102,593	75,902	74,388	67,832	70,484	333,601	1,569,282
Bank KfW	-	-	-	-	-	-	-	15,097
<b>Financing and loan subtotal</b>	<b>112,274</b>	<b>105,426</b>	<b>78,735</b>	<b>77,221</b>	<b>70,665</b>	<b>73,317</b>	<b>347,997</b>	<b>1,921,172</b>
Lease - Coastal	23,692	26,326	29,280	32,596	36,322	37,435	15,917	320,356
Lease - Right of Use	-	-	-	-	-	-	-	107,183
<b>Lease subtotal</b>	<b>23,692</b>	<b>26,326</b>	<b>29,280</b>	<b>32,596</b>	<b>36,322</b>	<b>37,435</b>	<b>15,917</b>	<b>427,539</b>
<b>Total</b>	<b>146,592</b>	<b>322,255</b>	<b>425,071</b>	<b>120,443</b>	<b>117,613</b>	<b>121,378</b>	<b>394,909</b>	<b>4,909,243</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### d) Changes in loans, financing, debentures, and leases were as follows:

Description	09/30/2022		12/31/2021	
	Current	Noncurrent	Current	Noncurrent
<b>Balances at beginning of the period</b>	<b>407,680</b>	<b>3,712,885</b>	<b>521,505</b>	<b>3,126,083</b>
Releases	4,918	935,536	-	799,220
Interest and fines on financings	264,384	-	240,071	-
Monetary Variations on financings	-	75,630	-	95,551
Transfers	366,042	(366,042)	327,114	(327,114)
Amortization	(567,877)	-	(779,006)	-
Costs of funds raised with third parties	(573)	(8,125)	(1,082)	(7,162)
Exchange rate variation	(1,870)	-	-	(165)
Lease Interest and Monetary Updates	25,736	30,868	29,554	26,472
Lease	30,051	-	69,524	-
<b>Balances at the end of the period</b>	<b>528,491</b>	<b>4,380,752</b>	<b>407,680</b>	<b>3,712,885</b>

### e) The main events in the period were as follows:

During the 3rd quarter of 2022, the Company obtained and amortized funds from third parties, as stated below:

Index	Releases	Amortization
Debentures 2nd issuance	-	(54,472)
Debentures 4th issuance	-	(41,287)
Debentures 7th issuance	-	(22,680)
Debentures 8th issuance	-	(8,946)
Debentures 9th issuance	-	(19,800)
Debentures 10th issuance	-	(19,002)
Debentures 11th issuance	-	(33,447)
Debentures 12th issuance (1)	600,000	(23,531)
BNDES	-	(6,083)
BNDES - PAC2	26,428	(57,133)
BNDES - AVANÇAR	20,000	(892)
Banco do Brasil - PSI	-	(2,662)
Banco Itaú - PSI	-	(2,914)
Bank Credit Notes - CCB	-	(69,123)
Caixa Econômica Federal	289,108	(141,696)
Banco KfW	4,918	(82)
<b>Subtotal</b>	<b>940,454</b>	<b>(503,750)</b>
Leases (2)	30,051	(64,127)
<b>Total</b>	<b>970,505</b>	<b>(567,877)</b>

(1) In February 2022, the Company raised R\$600,000 in the capital markets to complement the investment plan, divided into two series of R\$300,000 each, the first series being institutional, and the second series incentivized. The first series has a final maturity of 5 years, with renegotiation after 30 months, counting from the issue date of the debentures, which took place on 01/15/2022. The second series matures in 10 years.

(2) Releases represent right of use (no impact on cash and cash equivalents).



# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### f) Restrictive Contractual Clauses – Covenants (*Information unaudited and not reviewed by independent auditors*)

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

#### (i) Covenants in BNDES contracts and in 2nd, 4th and 7th Issuance of Debentures

Index	Limit	Range
EBITDA / Debt Service	Equal to or higher than 1.5	Less than 1.5 and equal to or higher than
Net Bank Debt/ EBITDA	Equal to or under than 3.0	Equal to or under 3.8 and higher than 3.0
Other Onerous Debt/ EBITDA	Equal to or under than 1.0	Equal to or under 1.3 and higher than 1.0

#### (ii) Covenants of contracts of the 8th, 9th, 10th, 11th and 12th Issuance of Debentures

Index	Limit
Adjusted EBITDA /Net Financial Expenses	Equal to or higher than 1.5
Net Bank Debt / adjusted EBITDA	Equal to or under than 3.0

#### (iii) Covenants of contracts with Caixa Econômica Federal

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

#### (iv) Covenants of contracts with KfW Bank

Index	Limit
EBITDA / Debt service	Equal to or higher than 1.5
Net Bank Debt / Adjusted EBITDA	Equal to or under than 3.0
Other Onerous Debt / Adjusted EBITDA	Equal to or under 1.0
Levels of debt	Equal to or under 60

For BNDES financings contracts, including the new contract called “AVANÇAR” and the 2nd, 4th and 7th Issuance 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 values for the past 12 (twelve) months.

In case one or more of the Company covenants should exhibit for a minimum of two (02) quarters, consecutive or not, within 12 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 Rights” for each of the contracts will be automatically increased by 20% (twenty percent).

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

For contracts in item (ii), of the 8<sup>th</sup>, 9<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup>, and 12<sup>th</sup> issuances of simple debentures, not convertible into shares, considering that it does not confer any special or general privilege to the holders, the Company must maintain the ratios mentioned above throughout the period and until the final maturity.

In relation to the contracts of the Caixa Econômica Federal, related to the 3<sup>rd</sup> phase of Normative Instruction 14 and Normative Instruction 29, pursuant to Item 16.1 of Clause Six of said agreements, the Company shall maintain throughout the term and until the final maturity the indexes stated above.

Regarding the KfW Bank agreement, pursuant to paragraph 11.11 of the loan agreement, the Borrower undertakes to comply at all times with the stipulated financial ratios above.

As of September 30, 2022, the Company complies with the restrictive clauses stipulated when issuing debentures, financing from BNDES, Caixa Econômica Federal and KfW Bank.

## 15. TAXES AND CONTRIBUTIONS

The composition is as follows:

Description	09/30/2022	12/31/2021
Income tax payable	34,570	-
Social contribution payable	14,092	-
COFINS (tax on sales) payable	29,004	29,889
PASEP (tax on sales) payable	6,267	6,449
IPTU (Property tax) - installment payment	-	125
Taxes and Contributions Withheld at Source	11,266	48,139
<b>Total taxes and contributions</b>	<b>95,199</b>	<b>84,602</b>
<b>Current</b>	<b>95,199</b>	<b>84,602</b>

## 16. INCOME TAX AND SOCIAL CONTRIBUTION

### a) Reconciliation of Income Tax and Social Contribution Expenses Recorded in the Statements of Income

Descrição	09/30/2022		09/30/2021	
	Income Tax	Social Contribution	Income Tax	Social Contribution
Income before Income Tax and Social Contribution	1,116,406	1,116,406	1,195,350	1,195,350
Income Tax and Social Contribution - current rate	(279,101)	(100,477)	(298,837)	(107,581)
Benefit of the Deductibility of Interest on Equity	38,552	13,878	37,771	13,598
Worker's Meal Program - PAT (1)	11,122	-	6,055	-
Corporate Citizen Incentive (2)	429	-	469	-
Equity in earnings (losses) of controlled companies	(556)	(200)	(584)	(211)
Other	429	97	(234)	(148)
<b>Total of expenses</b>	<b>(229,125)</b>	<b>(86,702)</b>	<b>(255,360)</b>	<b>(94,342)</b>
<b>Total of Income Tax and Social Contribution</b>	<b>(315.827)</b>		<b>(349.702)</b>	
<b>Effective rate</b>	<b>28.3%</b>		<b>29.3%</b>	

(1) According to Law no. 6,321, of 04/14/1976;

(2) According to Decree 7,052, of December 23, 2009, regulating Law no. 11,770, of 09/09/2008.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### b) Current and deferred income and social contribution taxes

The breakdown in profit or loss for the period presents the following values:

Description	09/30/2022	09/30/2021
Income tax	(277,475)	(274,277)
Social Contribution	(103,767)	(100,793)
Realization of Deferred Income Tax	48,350	18,917
Realization of Deferred Social Contribution	17,065	6,451
<b>Total</b>	<b>(315,827)</b>	<b>(349,702)</b>

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

### c) Deferred income and social contribution taxes

The composition of the basis for deferred income tax and social contribution on assets and liabilities for future realization is as follows:

Description	Estimated realization term	09/30/2022			12/31/2021	
		Calculation basis	Income Tax	Social Contribution	Total	
<b>ASSETS</b>						
NPV on contractual financial assets	30 years	1,063,485	265,871	95,714	361,585	342,135
Recoverable value of assets (Impairment)	18 years	9,430	2,357	849	3,206	4,824
Pension and health plans	15 years	1,220,624	305,156	109,856	415,012	394,440
Lease - Litoral (asset)	15 years	320,356	80,089	28,832	108,921	100,644
Impairment	10 years	4,163	1,041	375	1,416	-
Civil, Labor, Tax and Environmental Provisions	5 years	710,089	177,522	63,908	241,430	209,312
Lease - Right of Use (asset)	5 years	107,183	26,796	9,646	36,442	37,060
NPV of trade accounts receivable	5 years	26,932	6,733	2,424	9,157	5,852
Impairment on investments - CS Bionergia	5 years	12,551	3,138	1,129	4,267	5,023
FVA - Investments appraised at fair value	5 years	584	146	53	199	167
Provision for expected losses on accounts receivable - CPC 48	3 years	52,505	13,126	4,725	17,851	18,835
Allowance for doubtful accounts - CPC 48	3 years	29,807	7,452	2,682	10,134	7,012
Net realizable value of inventories	3 years	265	66	24	90	89
Provision for PPR	1 year	54,519	13,630	4,907	18,537	27,267
PAI - Encouraged retirement program	1 year	154	39	14	53	46
<b>Total</b>			<b>903,162</b>	<b>325,138</b>	<b>1,228,300</b>	<b>1,152,706</b>
<b>LIABILITIES</b>						
NPV on contractual financial assets	30 years	980,479	245,120	88,243	333,363	317,532
Revaluation surplus	26 years	84,213	21,054	7,579	28,633	30,395
Deferred IRPJ on construction and improvements	21 years	106,587	26,647	-	26,647	27,594
Donations from public agencies	20 years	11,616	2,904	1,046	3,950	3,927
Lease - Litoral (liabilities)	15 years	178,322	44,580	16,049	60,629	61,708
Atribution of deemed cost to fixed assets	13 years	6,593	1,648	593	2,241	2,296
Lease - Right of Use (liabilities)	5 years	82,236	20,559	7,401	27,960	29,792
<b>Total</b>			<b>362,512</b>	<b>120,911</b>	<b>483,423</b>	<b>473,244</b>
<b>Total amount, net</b>			<b>540,650</b>	<b>204,227</b>	<b>744,877</b>	<b>679,462</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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

The estimated future realization of deferred tax assets and deferred tax liabilities as of September 30, 2022, is as follows:

Realization period	Deferred Tax Assets			Deferred Tax Liabilities		
	Income Tax	Social Contribution	Total	Income Tax	Social Contribution	Total
2022	10,627	3,826	14,453	4,460	1,487	5,947
2023	55,985	20,155	76,140	17,840	5,949	23,789
2024	62,933	22,656	85,589	17,840	5,949	23,789
2025	42,326	15,237	57,563	17,840	5,949	23,789
2026	225,370	81,133	306,503	20,924	7,059	27,983
2027 to 2029	104,889	37,760	142,649	41,186	13,406	54,592
2030 to 2032	105,930	38,135	144,065	41,186	13,406	54,592
2033 to 2035	104,889	37,760	142,649	41,051	13,357	54,408
2036 to 2038	68,219	24,559	92,778	34,525	11,008	45,533
2039 to 2041	26,724	9,621	36,345	31,506	9,920	41,426
2042 to 2044	26,587	9,571	36,158	28,329	9,725	38,054
2045 to 2047	26,587	9,571	36,158	27,014	9,724	36,738
2048 to 2050	26,587	9,571	36,158	24,512	8,824	33,336
2051	15,509	5,583	21,092	14,299	5,148	19,447
<b>Total</b>	<b>903,162</b>	<b>325,138</b>	<b>1,228,300</b>	<b>362,512</b>	<b>120,911</b>	<b>483,423</b>

## 17. UNEARNED REVENUE

The Company signed the assignment agreement for the exploration of financial services with Caixa Econômica Federal for 60 (sixty) months, effective as of March 2022, in the amount of R\$17,800. The revenue corresponding to this agreement is recognized monthly, for the term of the agreement following the accrual basis. The amount recognized in income during the 3rd quarter of 2022 was R\$2.777 (R\$3,150 in the same period of 2021). The balance on September 30, 2022, is R\$15,723 (R\$700 on 12/31/2021), of which R\$3,560 (R\$700 on 12/31/2021) is recorded in current liabilities and R\$12,163 in non-current liabilities.

## 18. PROVISIONS, CONTINGENT LIABILITIES AND COURT DEPOSITS

### a) Provisions

The Company records provisions for civil, labor, tax and environmental claims classified as probable losses, which presented the following changes:

Nature	12/31/2021	Additions	Reversals	Payments	09/30/2022
Labor claims (i)	342,444	119,467	(3,421)	(58,106)	400,384
Civil claims (ii)	221,188	30,835	(479)	(1,664)	249,880
Environmental claims (iii)	42,324	9,921	(2,970)	(3)	49,272
Tax claims (iv)	7,654	2,899	-	-	10,553
Ductos Operation (v)	2,015	-	(2,015)	-	-
<b>Total</b>	<b>615,625</b>	<b>163,122</b>	<b>(8,885)</b>	<b>(59,773)</b>	<b>710,089</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### Main events during the year:

Complement of labor provisions in the amount of R\$36,943, referring to a lawsuit filed by the Union of Engineers of the State of Paraná - SENGE, related to salary differences in the Position, Career, and Remuneration Plan; R\$25,877 referring to labor claims whose subject is the result of salary parity; and R\$56,647 referring to the restatement of amounts provisioned for labor claims due to court decisions and new claims filed in the period. On the other hand, there was a reduction in labor provisions (Reversals and Payments) in the amount of R\$61,527, due to the shelving and definitive write-off of legal claims.

Civil claim in the amount of R\$24,929, referring to the questioning of the minimum residential consumption tariff, filed by 61 condominiums located in the municipalities of Matinhos and Guaratuba.

Provision of actions of environmental nature related to Notices of Violation from the Brazilian Institute of the Environment and Renewable Natural Resources - IBAMA in the amount of R\$4,263 and from Instituto Água e Terra do Paraná - IAT in the amount of R\$2,587.

Considering the reports prepared by the committees designated by Resolutions No. 091/2022 and No. 116/2022 (Operation Ductos), approved by the Board of Directors at the 12th Extraordinary Meeting, on June 27, 2022, the Company reversed the provision of R\$2,015 constituted in 4th quarter of 2021.

### b) Contingent liabilities

The Company, based on the nature of the lawsuits in which it is involved, and supported by the opinion of its legal advisors, discloses its contingent liabilities for which it has an expectation of possible loss, except for environmental lawsuits, for which the Company discloses the expectations of possible loss and remote. For these actions, no provisions were made for possible losses, as established by CPC 25 – Provisions, Contingent Liabilities, and Contingent Assets issued by the Accounting Pronouncements Committee.

The position of contingent liabilities with an expected possible loss for labor, civil, environmental, and tax claims is as follows:

Nature	Contingent liabilities	
	09/30/2022	12/31/2021
Labor claims (i)	91,913	75,798
Civil claims (ii)	486,556	651,934
Environmental claims (iii)	338,974	343,023
Tax claims (iv)	27,927	25,051
<b>Total</b>	<b>945,370</b>	<b>1,095,806</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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### (i) Labor

Labor claims are mostly related to claims filed by former employees of the company and providers (joint responsibility), who vindicate salary differences and labor charges. The main suits involving the Company are concerning: i) job position plans and wages; ii) premium for unhealthy and nocturnal risks; (iii) functional reintegration; iv) wage equalization; v) reduction of the employer contribution to the health plan; vi) FGTS fines of 40% and vii) work accident.

### (ii) Civil

Civil proceedings are related to requests for compensation of customers and suppliers, and third-party damages. The main suits involving the Company are in relation to: i) reimbursement of costs incurred for the replacement of materials; ii) other proceedings resulting from indemnification related to the suspension of the contract, traffic accidents, property damage, loss of profits, among others.

### (iii) Environmental

SANEPAR has several environmental actions, related to infraction notices issued by Municipal, State and Federal environmental agencies, motivated by different non-conformities, presented primarily in the sewage process, as specified below: i) Leakage and overflow of collection networks; ii) Deficiencies in environmental licensing and grants from Sewage Treatment Plants - ETE; iii) Release of effluents from sewage treatment stations in disagreement with the parameters required by law; and iv) Incorrect destination of the residues (sludge) resulting from the treatment.

Environmental contingent liabilities include claims with remote expectation of loss, in the amount of R\$159,989 (R\$155,595 on December 31, 2021). Information on environmental lawsuits with remote loss is consistent with the Company's accounting policy for disclosure purposes.

Some tax assessment notices are being challenged both at the administrative level, by the respective bodies, and in court.

As a result of the infraction notices drawn up by IBAMA, this Federal Agency filed in 2014 and 2015, 17 Public Civil Actions (ACP) that are being processed before the 11th Federal Court of Curitiba. In 2018, 17 Terms of Judicial Agreements - TAJ were signed in these Public Civil Actions, duly signed by the Federal Public Ministry, IBAMA and Instituto Água e Terra - IAT and ratified by the Federal Court. Of the 258 ETEs in operation that make up Sanepar's Sanitary Sewage System (SES), 184 were covered by these Judicial Agreement Terms (TAJ).

In 2019, the Court of the 11th Federal Court of Curitiba decided not to comply with two agreements (ACP 5001669-33.2015.4.04.7015 and ACP 5001739-56.2015.4.04.7013) regarding a Clause provided for therein that oblige the Company to pay fine in the estimated amount of R\$ 14.6 million. Said amount was disclosed at the time as a contingent liability, with a "Possible" probability of loss. The Company appealed to the Federal Regional Court of the 4th Region, obtaining an injunction to suspend the effects of the decision.

In April 2021, the TRF4 upheld both SANEPAR's appeals. The decisions became final and the loss amount was deducted from the liability.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

After noting the need to adjust the schedules of some sewage treatment plants and drafting new clauses in the agreements signed in 2018, the Company, together with IBAMA, asked the Court of the 11th Federal Court of Curitiba to renegotiate the agreements. In November 2021, the renegotiation was not approved in court, which is why the Company appealed. In July 2022, TRF4 suspended the decision of the first degree and determined a hearing for clarification.

### (iv) Tax

Tax proceedings are mainly in relation to queries connected to collection of ISSQN (Tax over Services of Any Nature) due to divergent interpretations of the law. The main claims with which the Company is involved include the municipalities of Londrina, Paranavaí, Campina da Lagoa, Campo Mourão, Porecatu, Maringá and Pinhais.

### c) Court deposits

The Company has made court deposits that will only be recovered in case of a favorable sentence for the Company.

The breakdown is as follows:

Nature	Court Deposits	
	09/30/2022	12/31/2021
Labor claims (i)	358,137	286,653
Civil claims (ii)	109,156	97,877
Environmental claims	6,031	5,448
Tax claims	24,644	18,615
<b>Total</b>	<b>497,968</b>	<b>408,593</b>

(i) Until the quarter of 2022, 95 new court deposits and updating of labor lawsuits filed by the Paraná State Engineers Union – SENGE, referring to salary differences of the Positions, Career, and Remuneration Plan in the amount of R\$ 38,444 were recorded.

(ii) Until this quarter of 2022, 605 new court deposits were recorded, mainly referring to material damages and improper collection of fees.

## 19. PENSION PLAN AND MEDICAL INSURANCE

Sanepar is a sponsor of Fundação Sanepar de Previdência e Assistência Social – FUSAN, a non-profit legal entity, with the main purpose of managing the retirement plan that aims to supplement the social security benefits to the Company's employees.

The retirement plan managed by FUSAN has the following main characteristics: defined contribution during the working phase and defined benefit with lifetime income for retirees, pensioners, and for risk benefits (disability pension, death pension, sickness, and accident allowance). This year, the Sponsor transferred the financial amount of R\$26,010 (R\$23,010 in the same period of 2021) as a contribution to FUSAN.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

The technical reserves to comply with the rules established by Previc – National Superintendence of Complementary Pensions are determined by the actuary responsible for the pension plan.

The Company is also a sponsor of the Sanepar Social Assistance Foundation, a non-profit entity whose main activity is the management of the health plan for active and retired Sanepar employees, called SaneSaúde.

SaneSaúde is a self-management collective medical and dental care plan, funded through prepayment, with contributions made on average 63.0% by the sponsor and 37.0% by active and retired beneficiaries, through monthly defined contributions in the plan's regulation, which is determined annually, based on actuarial calculations, which consider the age groups of each beneficiary, and the existence of moderating factors for the use of the services offered.

As a contribution to this Foundation, the Company financially transferred, until the 3rd quarter, the amount of R\$63,732 (R\$58,572 in the same period of 2021).

Additionally, to comply with the provisions contained in CPC 33 (R1) - Employee Benefits, approved by CVM Deliberation 695/12, the company Mirador Assessoria Atuarial Ltda., which issued detailed reports, supporting the information included, on that base date.

The actuarial position of liabilities related to the retirement plan and health care plan as of September 30, 2022, and December 31, 2021, is shown below:

Description	Retirement plan	Health insurance plan	09/30/2022	12/31/2021
Current	34,145	47,229	81,374	77,341
Noncurrent	478,034	661,216	1,139,250	1,082,775
<b>Total</b>	<b>512,179</b>	<b>708,445</b>	<b>1,220,624</b>	<b>1,160,116</b>

Below we present the projection of expenses for the year 2022:

Description	Retirement plan	Health insurance plan	2022
Current service cost	7,077	3,484	10,561
Cost of interests	152,998	69,473	222,471
Expected gains of plan assets	(103,269)	-	(103,269)
Contributions from the sponsor/participants	(17,752)	(31,334)	(49,086)
<b>Total</b>	<b>39,054</b>	<b>41,623</b>	<b>80,677</b>

The amount of R\$80,677 was actuarially estimated as the expected variation of the plans for the year 2022, which is being monthly recorded by the Company, having been appropriated up to the 2nd quarter of 2022 the amount of R\$60,508 (R\$44,151 in the same period of 2021). At the end of 2022, a new actuarial review will be carried out to determine the necessary accounting adjustments in the plans. In the event of abnormal variations in the rules of the retirement and medical care plan during the year, or even in its participant base, the Company may carry out interim actuarial reviews, which have not occurred so far.



# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 20. RELATED-PARTY TRANSACTIONS

#### a) Balances and Related Parties Transactions

Transactions arising from operations in a regulated environment are billed under the criteria and definitions established by regulatory agents and other transactions are recorded following market prices.

We present below the balances and transactions with Related Parties:

Description	Asstes		Liabilities		Income		Cost / Expenses	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	09/30/2021	09/30/2022	09/30/2021
<b>State of Paraná</b>								
Interest on Equity	-	-	28,953	61,183	-	-	-	-
<b>Municipalities</b>								
Solid Waste Services	-	-	-	-	9,505	8,823	-	-
Trade Accounts Receivable	34,886	34,757	-	-	-	-	-	-
Municipal Sanitation and Environmental Management Fund	-	-	31,725	5,905	-	-	109,920	49,718
<b>CS Bioenergia S.A.</b>								
Sewage Effluent Treatment	1,285	1,187	-	-	240	129	-	-
Property rental	381	302	-	-	271	245	-	-
Reimbursable Electricity Expenses	55	177	-	-	-	-	394	396
Sludge Removal - ETE Belém	-	-	-	-	-	-	10,055	8,501
Electric Power Plant Rental	-	-	-	-	-	-	1,403	994
<b>Sanepar Foundations</b>								
Property rental	-	-	-	-	464	423	-	-
Employer Contributions	-	-	-	-	-	-	89,742	81,582
<b>Copel (Controlled by State of Paraná)</b>								
Water withdrawn from Plant Reservoirs	-	-	-	-	-	-	485	237
<b>Tecpar</b>								
ISO and water safety plan	-	-	14	7	-	-	1,881	527
<b>Celepar</b>								
e-Protocol system, among others	-	-	9	13	-	-	97	26
Stock Investment	3	3	-	-	-	-	-	-
Interest Receivable	6	6	-	-	-	-	-	-
<b>Simepar</b>								
Water security plan and others	-	-	-	759	-	-	2,674	1,991
Investment in water security	-	3,026	-	-	-	-	-	-
<b>Total</b>	<b>36,616</b>	<b>39,458</b>	<b>60,701</b>	<b>67,867</b>	<b>10,480</b>	<b>9,620</b>	<b>216,651</b>	<b>143,972</b>

#### b) Management compensation

The overall annual management compensation for the year 2022 was approved by the 58th/2022 Annual General Meeting (AGO) of April 28, 2022, in the global amount of R\$15,054. For the year 2021, the approval was given by the 57th/2021 Ordinary General Meeting (AGO) held on April 22, 2021, in the amount of R\$15,046.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

We present below the payments made to management:

Description	09/30/2022	09/30/2021
Remuneration	7,498	7,390
Charges and Benefits	2,582	2,588
Social charges	2,395	2,385
Health plan (Sanesaúde)	69	56
Pension plan (Fusanprev)	95	88
Complementary programmes	23	59
<b>Total</b>	<b>10,080</b>	<b>9,978</b>

## 21. OTHER ACCOUNTS PAYABLE

The composition is as follows:

Description	09/30/2022	12/31/2021
Contracts and Agreements with third parties	23,472	18,907
Agreements with municipal administrations	19,899	19,412
Collaterals and amounts reimbursable	12,385	12,380
Installment payment IBAMA – PRD (1)	6,645	30,558
Municipal Sanitation and Environmental Management Fund (2)	31,725	5,905
Other account payable	679	1,444
<b>Total</b>	<b>94,805</b>	<b>88,606</b>
<b>Current</b>	<b>94,126</b>	<b>85,644</b>
<b>Noncurrent</b>	<b>679</b>	<b>2,962</b>

(1) Amount of R\$3,644 that refers to installment payment of debts concerning 31 environmental assessment notices from the Brazilian Institute of Environment and Renewable Natural Resources – IBAMA, in accordance with the Non-Tax Debt Settlement Program – PRD created by Law No. 13,494/2017. Installments of several notices of Environmental Infractions with IBAMA in the amount of R\$3,001.

(2) Increase resulting from the formalization of the Contractual Update Terms with the Microregions of Public Water and Sanitary Sewage Services in the State of Paraná, to comply with Law No. 14,026/2020.

## 22. EQUITY

### a) Capital stock

Capital stock, fully paid-in, is composed by 1,511,205,519 shares, with no par value, being 503,735,259 common shares and 1,007,470,260 preferred shares. In addition to the common and preferred shares, the Company started to negotiate Share Deposit Certificates (“Units”), being each “Unit” formed by 1 (one) common share and 4 (four) preferred shares.

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

The equity value of each share on September 30, 2022, is R\$5.56 (R\$5.18 on December 31, 2021).

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

Subscribed and paid-in capital stock as of September 30, 2022, is R\$4,000.000, which net of share issue cost amounts to R\$3,996,137, with shareholding structure as follows:

Shareholders	Number of shares					
	Common	%	Preferred	%	Total	%
State of Paraná	302,653,775	60.1	3	-	302,653,778	20.0
Municipal Administrations	-	-	5,561,963	0.6	5,561,963	0.4
Foreign Investors	54,569,527	10.8	276,076,323	27.4	330,645,850	21.9
Other Investors	146,511,957	29.1	725,831,971	72.0	872,343,928	57.7
<b>Total</b>	<b>503,735,259</b>	<b>100.0</b>	<b>1,007,470,260</b>	<b>100.0</b>	<b>1,511,205,519</b>	<b>100.0</b>

### b) Revaluation surplus

Until the 3rd quarter, the amount of R\$3,442 (R\$3,901 in the same period of 2021) was transferred to Retained Earnings, net of Income Tax and Social Contribution. The realization of this reserve occurs in the same proportion as the write-offs and depreciation of assets recorded in property, plant, and equipment and intangible assets, subject of the revaluations.

The changes in the realization of the Revaluation Surplus were as follows:

Description	09/30/2022	09/30/2021
<b>Balances at beginning of the period</b>	<b>59,002</b>	<b>64,292</b>
Realization of revaluation surplus	(5,184)	(5,911)
Realization of Taxes on the Revaluation surplus	1,762	2,010
<b>Balances at the end of the period</b>	<b>55,580</b>	<b>60,391</b>

### c) Valuation Adjustments to Equity

Constituted in accordance with article 182 of the Brazilian Corporation Law, referring to the equity valuation adjustments, while not computed in the income for the year in accordance with the accrual basis, the counterparts of increases or decreases in amounts attributed to assets and liabilities, as a result of their valuation at fair value.

During this quarter the amount of R\$106 (R\$154 during the same period in 2021), net of income tax and social contribution, was transferred to retained earnings. The realization of this account occurs in the same proportion of the write-offs and depreciation of property, plant and equipment and intangible assets, to which new values have been assigned.

The changes in the realization of the Valuation Adjustments were as follows:

Description	09/30/2022	09/30/2021
<b>Balance at beginning of the year</b>	<b>4,458</b>	<b>4,668</b>
Realization of Adjustments to Deemed Cost	(161)	(233)
Realization of Taxes on Adjustments to Deemed Cost	55	79
<b>Balance at the end of the year</b>	<b>4,352</b>	<b>4,514</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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### **d) Reserve for Investment Plan**

The investment plan reserve corresponds to remaining profit, after constituting the legal reserve, the fiscal incentives reserve, and the distribution of interest on shareholders' equity and dividends. The limit for constituting this reserve is the value of the paid-in shareholders' capital. The funds allocated to the investment plan reserve will be invested in construction projects and expansion of water supply systems, collection and treatment of sewage, as established in the Company's investment plans.

### **e) Legal Reserve**

Constituted following the Brazilian Corporation Law and the Bylaws, based on 5% of the net income for each year, deducted from the amount destined to constitute the Tax Incentive Reserve, up to the limit of 20% of the paid-in capital stock. The legal reserve can only be used to increase capital or absorb accumulated losses. Also, in accordance with the Brazilian Corporation Law, Management respects the capital limit for setting up profit reserves.

### **f) Tax incentive reserve**

Constituted in accordance with article 195-A of the Brazilian Corporation Law, referring to the portion of net income arising from government donations and subsidies.

### **g) Other Comprehensive Income**

Pursuant to CPC 33 (R1) – Employee Benefits, adjustments to the fair value of actuarial liabilities related to employee benefit plans (Note 19) arising from actuarial gains or losses are recorded directly in Shareholders' Equity. Adjustments are also made referring to the Realizations of the Revaluation Reserve and the Adjustment to the Deemed Cost.

### **h) Shareholders' compensation**

The Company Bylaws provide for the mandatory distribution of dividends of 25% of the adjusted net income in accordance with the Brazilian Corporate Law. To holders of preferred shares was assigned interest on shareholders' equity (dividend) per share 10% higher than that of holders of common shares.

The tax laws allow companies to proceed, within certain limits, with payments of interest on shareholders' equity to shareholders and to treat said payments as deductible expenses in calculating Income Tax and Social Contribution owed. This distribution, applicable to mandatory dividends payable by the Company, is treated for accounting purposes as a deduction of the shareholders' equity, similar to dividends. On these values is withheld income tax at the rate of 15% and paid by the Company upon the payment of interest.

On April 28, 2022, the Shareholders' Meeting approved the payment of Interest on Equity and Additional Dividends, credited to shareholders in 2021, in the gross amount of R\$343,564, which net of Withholding Income Tax represented R\$ \$308,834, which was paid on June 2022.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### i) Earnings per share

The value of the remuneration to shareholders, per share, was as follows:

	2021	2020
Common shares	0.21314	0.18389
Preferred shares	0.23445	0.20228
Value for 1 "Unit"	1.15094	0.99303

In June 2022, the Company's Management proposed, and the Board of Directors approved, at the 6th/2022 Ordinary Meeting, on June 23, 2022, the credit of Interest on Equity, observing the legal limit of the variation of the TJLP in the period, with based on the results for the 1st semester of 2022. The gross amount of Interest on Equity, calculated for the 1st semester of 2022, was R\$154,207, with the amount of R\$16,945 being withheld as Withholding Income Tax. This credit generated tax savings of R\$52,430.

The following table establishes the calculation of earnings per share in Reais (in thousands, except amounts per share):

Basic and diluted earnings per share	09/30/2022	09/30/2021
<b>Numerator</b>		
Net income for the year attributed to Company shareholders		
Common Shares	250,181	264,265
Preferred Shares	550,398	581,383
<b>Denominator</b>		
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
<b>Basic and diluted earnings (in Reais)</b>		
Per ordinary share	0.49665	0.52461
Per preferred share	0.54632	0.57707

## 23. OPERATING REVENUES

Operating Revenues composition, by nature, is the following:

Description	07/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021
<b>Revenue</b>				
Revenues from Water	949,601	866,948	2,756,151	2,506,900
Revenues from Sewage	546,967	508,505	1,623,665	1,466,275
Revenues from Services	26,955	28,760	83,036	82,929
Revenues from Solid Waste	3,146	2,790	9,505	8,823
Services Provided to Municipalities	5,675	5,342	16,424	15,662
Donations made by clients	9,570	6,866	24,227	25,181
Other Revenue	2,102	1,441	4,716	3,939
<b>Total of operating revenues</b>	<b>1,544,016</b>	<b>1,420,652</b>	<b>4,517,724</b>	<b>4,109,709</b>
<b>Deductions on Operating Revenues</b>				
COFINS	(91,773)	(81,618)	(262,687)	(237,118)
PASEP	(19,779)	(17,674)	(56,618)	(51,366)
<b>Total of Deductions</b>	<b>(111,552)</b>	<b>(99,292)</b>	<b>(319,305)</b>	<b>(288,484)</b>
<b>Total operating revenues, net</b>	<b>1,432,464</b>	<b>1,321,360</b>	<b>4,198,419</b>	<b>3,821,225</b>

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

The Company presents the explanatory note of net operating revenue in accordance with CPC 47 – Revenue from Customer Contracts, as stated in item 112A.

The Company incurred revenues and costs with construction contracts linked to the concessions in the amount of R\$64,614 (R\$72,999 for the same period in 2021), until the 3rd quarter of 2022, that is, with zero margins. Revenue is presented net of construction costs.

### 24. COST OF SERVICES RENDERED

The composition of costs, by nature, is the following:

Description	07/01/2022 to 09/30/2022			07/01/2021 to 09/30/2021		
	Water	Sewage	Total	Water	Sewage	Total
Personnel	(85,283)	(41,951)	(127,234)	(68,697)	(33,735)	(102,432)
Materials	(34,480)	(28,564)	(63,044)	(22,577)	(19,883)	(42,460)
Electricity	(91,020)	(13,525)	(104,545)	(126,000)	(16,635)	(142,635)
Third-party services	(63,647)	(54,514)	(118,161)	(61,272)	(45,192)	(106,464)
Depreciation and amortization	(45,753)	(43,287)	(89,040)	(42,400)	(40,550)	(82,950)
Indemnities of third-party damages	(929)	(545)	(1,474)	(395)	(290)	(685)
Municipal Sanitation and Environmental Management Fund (1)	(13,844)	(11,569)	(25,413)	(9,484)	(7,714)	(17,198)
Other costs	(29,658)	(10,619)	(40,277)	(28,062)	(11,792)	(39,854)
<b>Total</b>	<b>(364,614)</b>	<b>(204,574)</b>	<b>(569,188)</b>	<b>(358,887)</b>	<b>(175,791)</b>	<b>(534,678)</b>

Description	01/01/2022 to 09/30/2022			01/01/2021 to 09/30/2021		
	Water	Sewage	Total	Water	Sewage	Total
Personnel	(252,962)	(117,934)	(370,896)	(210,125)	(102,086)	(312,211)
Materials	(102,204)	(71,629)	(173,833)	(74,278)	(53,992)	(128,270)
Electricity	(376,017)	(50,524)	(426,541)	(338,569)	(45,020)	(383,589)
Third-party services	(189,248)	(145,566)	(334,814)	(180,583)	(129,330)	(309,913)
Depreciation and amortization	(135,550)	(128,082)	(263,632)	(123,523)	(118,926)	(242,449)
Indemnities of third-party damages	(2,389)	(1,379)	(3,768)	(1,914)	(1,263)	(3,177)
Municipal Sanitation and Environmental Management Fund (1)	(61,585)	(48,335)	(109,920)	(27,856)	(21,862)	(49,718)
Other costs	(93,178)	(33,188)	(126,366)	(82,638)	(35,388)	(118,026)
<b>Total</b>	<b>(1,213,133)</b>	<b>(596,637)</b>	<b>(1,809,770)</b>	<b>(1,039,486)</b>	<b>(507,867)</b>	<b>(1,547,353)</b>

(1) The amounts referring to the 2021 fiscal year were reclassified from Commercial Expenses to Cost of Services Rendered, as disclosed in Note 2.2 - Changes in Accounting Practices. Variation mainly due to the increase in the calculation base related to the tariff adjustment, and also a reflection of the renegotiation of the rates on the occasion of the formalization of the Contractual Update Terms with the Microregions of Public Water and Sanitary Services in the State of Paraná.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 25. SELLING, ADMINISTRATIVE AND OTHER EXPENSES

The composition of these expenses, by nature, is the following:

Description	07/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021
<b>Selling (1)</b>				
Personnel	(33,904)	(29,113)	(97,974)	(88,461)
Materials	(1,118)	(735)	(3,114)	(2,026)
Third-party services	(32,769)	(30,488)	(93,041)	(86,448)
Depreciation and amortization	(1,798)	(2,219)	(5,521)	(7,221)
Losses in Realization of Credits (2)	(57,351)	(31,378)	(167,006)	(74,721)
Sanepar Rural program	(1,620)	(1,447)	(3,554)	(2,700)
Other expenses	(1,545)	(466)	(3,006)	(1,787)
<b>Total of selling expenses</b>	<b>(130,105)</b>	<b>(95,846)</b>	<b>(373,216)</b>	<b>(263,364)</b>
<b>Administratives</b>				
Personnel	(165,714)	(136,537)	(461,098)	(402,811)
Materials	(14,621)	(11,441)	(41,217)	(32,386)
Third-party services	(46,559)	(32,583)	(109,205)	(95,755)
Depreciation and amortization	(16,857)	(15,655)	(50,249)	(43,152)
Impairment of inventories	-	7	(62)	2,081
Regulatory fee	(6,979)	(6,451)	(20,933)	(19,348)
Travel expenses	(1,501)	(1,010)	(3,812)	(2,790)
Environmental and social programs	(1,523)	(565)	(7,646)	(3,299)
Compensation for Damages to Third Parties	(1,240)	(1,262)	(1,797)	(2,944)
Other expenses	(3,942)	(3,976)	(14,889)	(11,719)
Transfers to cost and selling expenses (3)	37,598	36,778	113,884	102,869
Capitalized Expenses (4)	33,092	21,803	93,473	74,004
<b>Total of administrative expenses</b>	<b>(188,246)</b>	<b>(150,892)</b>	<b>(503,551)</b>	<b>(435,250)</b>
<b>Other operating revenues (expenses)</b>				
<b>Expenses</b>				
Eventual losses	102	(4,039)	2	(4,047)
Environmental fines	12	10	(53)	(101)
Write-off of assets	(2,288)	(2,103)	(7,769)	(3,836)
Fair Value Adjustment – Investments	(50)	(2)	(94)	(317)
<b>Total of other operating revenues (expenses), net</b>	<b>(2,224)</b>	<b>(6,134)</b>	<b>(7,914)</b>	<b>(8,301)</b>

(1) The amounts of Municipal Sanitation and Environmental Management Funds for the period 2021 were reclassified from Commercial Expenses to Cost of Services Provided, as disclosed in Note 2.2 - Change in Accounting Practice.

(2) Increase in the balance of allowance for losses on the realization of credits arising from overdue accounts, mainly as a result of the default of accounts receivable from private customers overdue for more than 180 days.

(3) These amounts are first recorded as administrative expenses and later transferred to costs 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.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 26. PROFIT SHARING PROGRAM

The Company provisioned the amount of R\$54,519 (R\$59,618 for the same period in 2021), related to the provision for Profit Sharing, based on goals and performance established for the year 2022, which is recorded in the Salaries and Social Charges account, in current liabilities.

### 27. FINANCIAL INCOME (LOSS)

Description	07/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021
<b>Financial revenues</b>				
Financial investments (1)	44,137	13,781	125,511	29,228
Monetary variation gains	19,712	6,260	55,509	19,493
Active Exchange Rate Variations	809	13	3,319	1,369
Gain on Derivative Financial Instruments	185	603	1,177	1,094
Other financial revenues	3,155	4,902	17,984	15,035
<b>Total of financial revenues</b>	<b>67,998</b>	<b>25,559</b>	<b>203,500</b>	<b>66,219</b>
<b>Financial expenses</b>				
Financing, Lease and Debenture Interest and Charges (1)	(126,127)	(93,549)	(300,344)	(210,666)
Monetary variation losses (1)	3,488	(24,118)	(71,237)	(59,974)
Passive Exchange Rate Variations	(232)	(685)	(1,449)	(1,185)
Loss on Derivative Financial Instruments	(1,396)	(45)	(4,492)	(1,486)
Other financial expenses	(599)	(422)	(1,826)	(1,487)
<b>Total of financial expenses</b>	<b>(124,866)</b>	<b>(118,819)</b>	<b>(379,348)</b>	<b>(274,798)</b>
<b>Financial income (loss), net</b>	<b>(56,868)</b>	<b>(93,260)</b>	<b>(175,848)</b>	<b>(208,579)</b>

(1) Increase in the calculation basis of interest and monetary variations, due to the raising of funds from third parties, readjustment of the coastal lease agreement, and IPCA variation, offset by the growth in financial income, mainly due to the change in the value of the SELIC rate and the increase in the Company's Cash and Cash Equivalents (amounts invested).

### 28. INFORMATION BY BUSINESS SEGMENT

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 profit 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 presented separately. Corporate assets and liabilities were not directly attributed to each business segment.



# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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	01/01/2022 to 09/30/2022			01/01/2021 to 09/30/2021		
	Water	Sewage	Total	Water	Sewage	Total
Direct operating revenue	2,817,589	1,654,768	<b>4,472,357</b>	2,566,634	1,498,293	<b>4,064,927</b>
Other operating revenues	25,621	19,746	<b>45,367</b>	25,450	19,332	<b>44,782</b>
<b>Total gross operating Revenue</b>	<b>2,843,210</b>	<b>1,674,514</b>	<b>4,517,724</b>	<b>2,592,084</b>	<b>1,517,625</b>	<b>4,109,709</b>
Revenue Deductions (PASEP and COFINS)	(180,311)	(138,994)	<b>(319,305)</b>	(163,937)	(124,547)	<b>(288,484)</b>
<b>Net operating revenue</b>	<b>2,662,899</b>	<b>1,535,520</b>	<b>4,198,419</b>	<b>2,428,147</b>	<b>1,393,078</b>	<b>3,821,225</b>
Cost	(1,213,133)	(596,637)	<b>(1,809,770)</b>	(1,039,486)	(507,867)	<b>(1,547,353)</b>
<b>Gross profit</b>	<b>1,449,766</b>	<b>938,883</b>	<b>2,388,649</b>	<b>1,388,661</b>	<b>885,211</b>	<b>2,273,872</b>
Selling expenses	(210,776)	(162,440)	<b>(373,216)</b>	(149,842)	(113,522)	<b>(263,364)</b>
Administrative expenses	(284,383)	(219,168)	<b>(503,551)</b>	(247,360)	(187,890)	<b>(435,250)</b>
Other operating revenues (expenses)	(4,470)	(3,444)	<b>(7,914)</b>	(4,718)	(3,583)	<b>(8,301)</b>
Equity in earnings (losses) of controlled companies	-	(2,223)	<b>(2,223)</b>	-	(2,338)	<b>(2,338)</b>
Financial income (loss), net	(80,643)	(95,205)	<b>(175,848)</b>	(100,370)	(108,209)	<b>(208,579)</b>
Profit sharing program	(30,790)	(23,729)	<b>(54,519)</b>	(33,882)	(25,736)	<b>(59,618)</b>
Provisions	(53,304)	(41,160)	<b>(94,464)</b>	(32,385)	(24,536)	<b>(56,921)</b>
Pension plan and medical insurance	(34,170)	(26,338)	<b>(60,508)</b>	(25,090)	(19,061)	<b>(44,151)</b>
<b>Income before taxes and contributions</b>	<b>751,230</b>	<b>365,176</b>	<b>1,116,406</b>	<b>795,014</b>	<b>400,336</b>	<b>1,195,350</b>
Income tax and social contribution	(212,520)	(103,307)	<b>(315,827)</b>	(232,583)	(117,119)	<b>(349,702)</b>
<b>Net income for the period</b>	<b>538,710</b>	<b>261,869</b>	<b>800,579</b>	<b>562,431</b>	<b>283,217</b>	<b>845,648</b>
Operating margin - Unaudited/Not Revised	28.2%	23.8%	<b>26.6%</b>	32.7%	28.7%	<b>31.3%</b>
Net margin - Unaudited/Not Revised	20.2%	17.1%	<b>19.1%</b>	23.2%	20.3%	<b>22.1%</b>
Investments in fixed /Intangible assets in the year (1)	548,899	713,104	<b>1,262,003</b>	489,162	429,170	<b>918,332</b>
Equity Interest - CS Bioenergia	-	2,741	<b>2,741</b>	-	1,046	<b>1,046</b>
Indebtedness – Loans, Financing, Debentures and Leases	2,257,267	2,651,976	<b>4,909,243</b>	1,791,826	2,267,206	<b>4,059,032</b>
Contract Asstes, fixed assets and intangible assets, net	5,246,585	6,388,892	<b>11,635,477</b>	4,756,253	5,676,440	<b>10,432,693</b>
Depreciation and amortization for the period	(167,049)	(152,353)	<b>(319,402)</b>	(152,150)	(140,672)	<b>(292,822)</b>
Accounts receivable (current and non-current) (2)	1,163,437	544,818	<b>1,708,255</b>	885,840	450,814	<b>1,336,654</b>
Total assets	7,290,063	8,877,285	<b>16,167,348</b>	6,530,912	7,794,441	<b>14,325,353</b>
Total liabilities (current and noncurrent liabilities)	3,884,326	3,874,188	<b>7,758,514</b>	3,068,618	3,679,091	<b>6,747,709</b>
Number of Users – Unaudited/Not Reviewed (3)	3,397,534	2,425,700	-	3,330,398	2,361,454	-
Volume Thousand m³ Invoiced - Unaudited/Not Reviewed (4)	399,000	307,500	-	388,337	294,973	-

(1) The amounts invested in administrative assets were allocated proportionally to the investments of each segment.

(2) Presented by the gross value.

(3) The users included in the sewage sector are practically all included in the water segment.

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

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

### 29. INSURANCE

The Company has an insurance contract with MAPFRE Seguros Gerais S/A covering its main assets located in several localities throughout the State of Paraná, for the amount of R\$1,794,313, with coverage term from 03/14/2022 to 03/13/2023, contemplating basic coverage for fire, wind, and electrical damages to the equipment.

Asset	Amount insured
Buildings	868,576
Machinery, equipment and vehicles	840,550
Inventory	85,187
<b>Total</b>	<b>1,794,313</b>

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 lawsuits. Up to September 30, 2022, the Company offered guarantees through the Surety Bond in 307 lawsuits in the amount of R\$317,293 with Pottencial Seguradora S/A, maturing on 06/07/2023.

The Company also signed/renewed the contract with Starr Internacional Brasil Seguradora S/A for insurance coverage in the modality of civil liability of directors and administrators of Sanepar (D & O - Directors and Officers) with National and International coverage, with the maximum limit guarantee of R\$20,000, with a 365-day contract term ending on 09/09/2023.

### 30. IMPACTS OF THE CORONAVIRUS (COVID-19)

On March 29, 2022, based on data on vaccine coverage against Covid-19 and the decrease in the number of contaminations, hospitalization, and deaths by the Coronavirus in Paraná, the State Government published decree 10.596/2022 that releases the circulation of people without masks indoors, maintaining the recommendation to use them in some spaces, such as public transport and health care points.

With the publication of the state decree, Sanepar established new preventive guidelines set out below:

- The use of masks is no longer mandatory on Sanepar's dependencies, except in places of occupational medical care and municipalities with more restrictive measures, however, the use of the mask is recommended in internal areas of the Company, being the use at the discretion of the employee.
- Three types of work are in force at the company: face-to-face work, telework, for categories with ACT approval, and remote work, mandatory exclusively for employees in isolation, for a period determined by a health professional.
- The face-to-face service, fully available to customers, must occur according to schedules defined in internal regulations. In locations where there are time or capacity restrictions, the Relationship Centers must comply with the current municipal decree or legislation. All criteria for social distancing and hygiene and protection protocol contained in the Contingency Plan for the Confrontation of the Coronavirus must be met.

# Companhia de Saneamento do Paraná – SANEPAR

## NOTES TO THE INTERIM FINANCIAL INFORMATION

Base Date September 30, 2022

(In thousands of Brazilian Reais, except when indicated otherwise)

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The extension of the postponement of the collection of water and sewage bills is in effect, for customers registered in the “Solidarity Water” category. The measure is valid for 90 days, starting on September 11, 2022, and was published as a Material Fact on September 05, 2022, in continuity with the actions implemented in 2020 and 2021 and following state law No. 20.187/2020, which remains in effect and restricts the interruption of service provision, for certain categories of consumers, during emergency situations, such as the Covid-19 pandemic.

In the 3rd quarter of 2022, the average monthly billing of the “Solidarity Water” category was R\$ 5.1 million, and an average of 269 thousand water savings and 187 thousand sewage savings were served.

Since the beginning of the pandemic period, on March 19, 2020, the Company has been analyzing collection and delinquency and, considering the best estimate, constituted a provision for expected losses of R\$29.8 million in accounts receivable (R\$ 9.2 million in 2022).

### 31. SUBSEQUENT EVENTS

On October 20, 2022, the Company's Board of Directors authorized the submission to the Regulatory Agency for Delegated Public Services of Paraná - AGEPAR, of the survey of the Regulatory Asset Base (BAR), base date 12/31/2020, carried out by company Setape Engenharia de Avaliação Ltda., as part of the 2nd phase of the 2nd Periodic Tariff Review (2nd RTP). The Appraisal Report will be subject to inspection by AGEPAR, according to Technical Note No. 01/2021 of 04/15/2021, and may change due to AGEPAR's analysis.

## INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To  
Shareholders, Advisers and Board of Directors of  
Companhia de Saneamento do Paraná - Sanepar  
Curitiba - PR

### Introduction

We have reviewed the interim financial information of Companhia de Saneamento do Paraná - Sanepar ("Company") contained within the Quarterly Financial Information - ITR, for the quarter ended on September 30, 2022, which comprise the balance sheet on September 30, 2022, and the related statements of income and comprehensive income for the three and nine-months period then ended, and the statements of changes in equity and cash flows for the nine-month period then ended, as well as a summary of the significant accounting practices and other notes.

The Management of the Company is responsible for the preparation of the interim financial information in accordance with NBC TG 21 (R4) - Interim Financial Reporting and with the International Accounting Standard (IAS) 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for the presentation of this interim financial information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the Quarterly Financial Information - ITR. Our responsibility is to express a conclusion on this interim financial information based on our review.

### Scope of the review

We conducted our review in accordance with Brazilian and International Standard on Review of interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim 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 International Standards on Auditing and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Conclusion on the interim financial information

Based on our review, we are not aware of any fact that causes us to believe that the interim financial information included in the Quarterly Financial information - ITR referred to above were not prepared, in all material respects, in accordance with NBC TG 21 (R4) and IAS 34 applicable to Quarterly Financial Information - ITR and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM).

### Other issues

#### Audit and review of values corresponding to the previous year and period

The interim financial information contained in the Quarterly Information Form - ITR mentioned in the first paragraph includes interim information corresponding to the statements of income and comprehensive income for the period of three and nine-months and the statements of changes in equity, cash flows and value added for the period of nine-months ended September 30, 2021, obtained from the interim financial information for that quarter, and the financial position as of December 31, 2021, obtained from the financial statements as of December 31, 2021, presented for comparison purposes. The review of the interim information for the quarter ended September 30, 2021 and the audit of the financial statements for the year ended December 31, 2021 were conducted under our responsibility, which contained an emphasis on "Independent Internal Investigation, related to operations "Rádio Patrulha", "Integração", "Águas Claras" and "Ductos", which were completed at the end of the year end of 2021, and we have issued review and audit reports dated November 11, 2021 and February 23, 2022, respectively, without qualification.

#### Interim statement of added value

The quarterly information referred to above includes the interim statements of value added (SVA) for the nine-month period ended September 30, 2022, prepared under the responsibility of Company management and presented as supplementary information for IAS 34 purposes. This information have been subject to review procedures performed in conjunction with the review of the quarterly information to conclude whether they are reconciled with the interim financial information and accounting records, as applicable, and whether their form and content are in accordance with the criteria defined in NBC TG 09 - Statement of Added Value. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with the criteria defined in referred to Standard and consistently with the interim financial information taken as a whole.

The accompanying financial statements have been translated into English for the convenience of readers outside Brazil.

Curitiba, November 3, 2022.

## **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 September 30, 2022.

Curitiba, October 24<sup>th</sup>, 2022.

**CLAUDIO STABILE**  
Chief Executive Officer

**ABEL DEMETRIO**  
Chief Financial and Investor  
Relations Officer

**SERGIO WIPPEL**  
Chief Operating Officer

**LEURA LUCIA CONTE DE OLIVEIRA**  
Chief Investment Officer

**ELERIAN DO ROCIO ZANETTI**  
Chief Commercial Officer

**ANDREI DE OLIVEIRA RECH**  
Chief Legal Officer

**PRISCILA MARCHINI BRUNETTA**  
Chief Administrative Officer

**JULIO CESAR GONCHOROSKY**  
Chief of Environment and Social Action Officer

## **STATEMENT**

Through 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 BDO RCS Auditores Independentes with respect to the Sanepar interim financial statements for the period ended on September 30, 2022.

Curitiba, November 3<sup>rd</sup>, 2022.

**CLAUDIO STABILE**  
Chief Executive Officer

**ABEL DEMETRIO**  
Chief Financial and Investor  
Relations Officer

**SERGIO WIPPEL**  
Chief Operating Officer

**LEURA LUCIA CONTE DE OLIVEIRA**  
Chief Investment Officer

**ELERIAN DO ROCIO ZANETTI**  
Chief Commercial Officer

**PRISCILA MARCHINI BRUNETTA**  
Interim Chief Legal Officer

**PRISCILA MARCHINI BRUNETTA**  
Chief Administrative Officer

**JULIO CESAR GONCHOROSKY**  
Chief of Environment and Social Action Officer