



Companhia Paranaense de Energia

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Publicly-Held Company - CVM 1431-1

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# **INTERIM FINANCIAL INFORMATION**

**June / 2023**

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## FINANCIAL STATEMENTS

### Statements of Financial Position

as of June 30, 2023, and December 31, 2022

All amounts expressed in thousands of Brazilian reais

ASSETS	Note	Parent Company		Consolidated	
		06.30.2023	12.31.2022	06.30.2023	12.31.2022
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	5	37.570	199.877	4.447.484	2.678.457
Bonds and securities	6	94	93	94	93
Collaterals and escrow accounts		-	-	221	157
Trade accounts receivable	7	-	-	3.315.418	3.342.050
Dividends receivable		1.570.637	824.143	52.175	138.330
Sectorial financial assets	8	-	-	-	190.699
Accounts receivable - concessions	9	-	-	9.385	8.603
Contract assets	10	-	-	267.310	220.660
Other current receivables	11	1.332	977	1.064.925	897.380
Inventories		-	-	216.646	194.850
Income tax and social contribution receivable		120.180	107.523	364.309	355.065
Other current recoverable taxes	12.2	-	-	1.310.951	1.239.694
Prepaid expenses	13	1.775	855	58.720	60.076
Receivable from related parties	35	53.815	47.404	871	1.135
		<b>1.785.403</b>	<b>1.180.872</b>	<b>11.108.509</b>	<b>9.327.249</b>
<b>NONCURRENT ASSETS</b>					
<b>Long Term Assets</b>					
Bonds and securities	6	-	-	512.147	430.963
Other temporary investments		30.616	25.619	30.616	25.619
Trade accounts receivable	7	-	-	117.665	109.819
Judicial deposits	14	143.857	138.747	641.506	632.458
Sectorial financial assets	8	-	-	77.334	190.699
Accounts receivable - concessions	9	-	-	2.539.161	2.269.690
Contract assets	10	-	-	7.457.254	7.452.019
Other noncurrent receivables	11	19	18	1.359.257	931.452
Income tax and social contribution receivable		-	-	128.398	127.824
Deferred income tax and social contribution	12.1	339.014	333.877	1.617.571	1.644.299
Other noncurrent recoverable taxes	12.2	40.454	39.810	2.218.040	2.627.293
Prepaid expenses	13	7.263	-	7.446	10
		<b>561.223</b>	<b>538.071</b>	<b>16.706.395</b>	<b>16.442.145</b>
<b>Investments</b>	15	<b>20.285.849</b>	<b>20.339.344</b>	<b>3.503.682</b>	<b>3.325.731</b>
<b>Property, plant and equipment</b>	16	<b>7.658</b>	<b>7.948</b>	<b>10.952.699</b>	<b>10.069.468</b>
<b>Intangible assets</b>	17	<b>5.575</b>	<b>4.724</b>	<b>11.470.674</b>	<b>10.277.727</b>
<b>Right-of-use asset</b>	26.1	<b>5.145</b>	<b>4.586</b>	<b>265.115</b>	<b>261.380</b>
		<b>20.865.450</b>	<b>20.894.673</b>	<b>42.898.565</b>	<b>40.376.451</b>
<b>TOTAL ASSETS</b>		<b>22.650.853</b>	<b>22.075.545</b>	<b>54.007.074</b>	<b>49.703.700</b>

Notes are an integral part of this interim financial information

**Statements of Financial Position**  
**as of June 30, 2023, and December 31, 2022 (continuation)**  
**All amounts expressed in thousands of Brazilian reais**

LIABILITIES	Note	Parent Company		Consolidated	
		06.30.2023	12.31.2022	06.30.2023	12.31.2022
<b>CURRENT LIABILITIES</b>					
Payroll, social charges and accruals	18	8.055	6.605	280.944	252.789
Accounts payable to related parties	35	1.636	1.838	-	-
Accounts payable to suppliers	19	5.869	5.373	2.083.527	2.090.022
Income tax and social contribution payable		-	-	121.947	156.191
Other taxes due	12.2	2.239	28.690	286.626	303.606
Loans and financing	20	-	-	310.946	278.838
Debentures	21	-	-	1.977.145	1.346.347
Dividend payable		9.227	344.251	192.836	482.325
Post-employment benefits	22	3.829	2.957	85.814	73.814
Sectorial charges payable	23	-	-	60.966	46.488
Research and development and Energy efficiency	24	-	-	336.536	370.244
Accounts payable related to concession	25	-	-	100.486	105.003
Sectorial financial liabilities	8	-	-	971.470	433.914
Lease liability	26.2	450	436	62.239	64.870
Other accounts payable	27	729	558	699.747	601.619
PIS and Cofins to be refunded to consumers	12.2.1	-	-	-	550.527
		<b>32.034</b>	<b>390.708</b>	<b>7.571.229</b>	<b>7.156.597</b>
<b>NONCURRENT LIABILITIES</b>					
Accounts payable to related parties	35	5.851	5.851	-	-
Accounts payable to suppliers	19	-	-	134.731	125.448
Deferred income tax and social contribution	12.1	-	-	1.778.207	1.517.682
Other taxes due	12.2	3.820	3.676	628.191	633.491
Loans and financing	20	-	-	5.147.214	4.371.525
Debentures	21	-	-	8.872.408	6.457.508
Post-employment benefits	22	22.776	23.890	1.006.133	996.223
Research and development and Energy efficiency	24	-	-	275.205	244.514
Accounts payable related to concession	25	-	-	790.539	832.539
Sectorial financial liabilities	8	-	-	26.274	49.341
Lease liability	26.2	4.993	4.373	218.287	208.886
Other accounts payable	27	7.942	25.241	1.041.669	645.234
PIS and Cofins to be refunded to consumers	12.2.1	-	-	625.937	1.444.631
Provision for allocation of PIS and Cofins credits	12.2.1	-	-	1.912.748	1.851.257
Provisions for legal claims	28	812.618	804.442	1.967.370	2.037.599
		<b>858.000</b>	<b>867.473</b>	<b>24.424.913</b>	<b>21.415.878</b>
<b>EQUITY</b>					
<b>Attributable to controlling shareholders</b>					
Capital	29.1	10.800.000	10.800.000	10.800.000	10.800.000
Equity valuation adjustments	29.2	575.778	593.382	575.778	593.382
Legal reserve		1.512.687	1.512.687	1.512.687	1.512.687
Profit retention reserve		7.911.295	7.911.295	7.911.295	7.911.295
Accumulated profit		961.059	-	961.059	-
		<b>21.760.819</b>	<b>20.817.364</b>	<b>21.760.819</b>	<b>20.817.364</b>
<b>Attributable to non-controlling interests</b>	15.2.2	-	-	250.113	313.861
		<b>21.760.819</b>	<b>20.817.364</b>	<b>22.010.932</b>	<b>21.131.225</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>22.650.853</b>	<b>22.075.545</b>	<b>54.007.074</b>	<b>49.703.700</b>

Notes are an integral part of this interim financial information

## Statements of Income

for the six-month periods ended June 30, 2023, and 2022

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		06.30.2023	06.30.2022	06.30.2023	06.30.2022
CONTINUING OPERATIONS					
NET OPERATING REVENUE	30	-	-	10.890.393	10.846.315
Operating costs	31	-	-	(8.428.478)	(8.137.797)
GROSS OPERATING PROFIT		-	-	2.461.915	2.708.518
Other operational expenses / income					
Selling expenses	31	-	-	(45.726)	(113.533)
General and administrative expenses	31	(56.450)	(52.201)	(470.202)	(378.740)
Other operational income (expenses), net	31	16.620	(12.139)	(157.602)	(168.498)
Provision for allocation of PIS and Cofins credits	12.2.1	-	-	-	(810.563)
Equity in earnings of investees	15	950.147	257.061	176.833	321.206
		910.317	192.721	(496.697)	(1.150.128)
PROFIT BEFORE FINANCIAL RESULTS AND TAXES		910.317	192.721	1.965.218	1.558.390
Financial results	32				
Financial income		33.136	37.125	553.953	530.786
Financial expenses		(4.208)	(90.977)	(1.130.551)	(1.011.442)
Restatement of provision for allocation of PIS and Cofins credits	12.2.1	-	-	-	(1.011.370)
		28.928	(53.852)	(576.598)	(1.492.026)
OPERATING PROFIT		939.245	138.869	1.388.620	66.364
INCOME TAX AND SOCIAL CONTRIBUTION	12.3				
Current		-	(3.978)	(361.932)	(388.271)
Deferred		5.137	(7.073)	(83.492)	469.327
		5.137	(11.051)	(445.424)	81.056
NET INCOME		944.382	127.818	943.196	147.420
Attributed to shareholders of the parent company arising from continuing operations		-	-	944.382	127.818
Attributed to non-controlling shareholders resulting from continuing operations	15.2.2	-	-	(1.186)	19.602
BASIC AND DILUTED EARNING PER SHARE					
ATTRIBUTED TO CONTROLLING SHAREHOLDERS - Expressed in Brazilian Reais					
Common shares	29.3	0,32511	0,04400		
Class "A" Preferred shares		0,35762	0,04840		
Class "B" Preferred shares		0,35762	0,04840		

Notes are an integral part of this interim financial information

## Statements of Income - Second Quarter Movement

for the three-month periods ended June 30, 2023, and 2022

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
CONTINUING OPERATIONS					
NET OPERATING REVENUE	30	-	-	5.359.727	5.258.566
OPERATING COSTS	31	-	-	(4.325.876)	(3.958.993)
GROSS OPERATING PROFIT		-	-	1.033.851	1.299.573
Other operational expenses / income					
Selling expenses	31	-	-	(44.945)	(46.643)
General and administrative expenses	31	(24.457)	(28.606)	(214.123)	(182.335)
Other operational income (expenses), net	31	18.806	6.105	(96.550)	(80.547)
Provision for allocation of PIS and Cofins credits	12.2.1	-	-	-	(810.563)
Equity in earnings of investees		310.575	(454.678)	72.745	208.425
		304.924	(477.179)	(282.873)	(911.663)
PROFIT BEFORE FINANCIAL RESULTS AND TAXES		304.924	(477.179)	750.978	387.910
Financial results	32				
Financial income		18.212	20.043	313.314	270.911
Financial expenses		(3.667)	(53.877)	(556.773)	(538.340)
Update of provision for allocation of PIS and Cofins credits	12.2.1	-	-	-	(1.011.370)
		14.545	(33.834)	(243.459)	(1.278.799)
OPERATING PROFIT		319.469	(511.013)	507.519	(890.889)
INCOME TAX AND SOCIAL CONTRIBUTION	12.3				
Current		-	(3.978)	(200.109)	(114.422)
Deferred		(1.677)	(21.532)	296	482.940
		(1.677)	(25.510)	(199.813)	368.518
NET INCOME (LOSS)		317.792	(536.523)	307.706	(522.371)
Attributed to shareholders of the parent company arising from continuing operations		-	-	317.792	(536.523)
Attributed to non-controlling shareholders resulting from continuing operations		-	-	(10.086)	14.152
BASIC AND DILUTED EARNING PER SHARE					
ATTRIBUTED TO CONTROLLING SHAREHOLDERS - Expressed in Brazilian Reais	29.3				
Common shares		0,10940	(0,18470)		
Class "A" Preferred shares		0,12034	(0,20317)		
Class "B" Preferred shares		0,12034	(0,20317)		

The notes are an integral part of this interim financial information

**Statements of Comprehensive Income**  
**for the six-month periods ended June 30, 2023, and 2022**  
 All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		06.30.2023	06.30.2022	06.30.2023	06.30.2022
<b>NET INCOME</b>		<b>944.382</b>	<b>127.818</b>	<b>943.196</b>	<b>147.420</b>
<b>Other comprehensive income</b>					
<b>Items that may be reclassified to profit or loss</b>	29.2				
Adjustments related to financial assets		-	-	(2.007)	-
Adjustments related to financial assets - equity		(927)	-	-	-
Taxes on other comprehensive income		-	-	682	-
<b>Total other comprehensive income, net of taxes</b>		<b>(927)</b>	<b>-</b>	<b>(1.325)</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>943.455</b>	<b>127.818</b>	<b>941.871</b>	<b>147.420</b>
Attributed to shareholders of the parent company arising from continuing operations				943.455	127.818
Attributed to non-controlling shareholders resulting from continuing operations				(1.584)	19.602

Notes are an integral part of this interim financial information

**Statements of Comprehensive Income - Second Quarter Movement**  
**for the three-month periods ended June 30, 2023, and 2022**  
 in thousands of reais

	Parent Company		Consolidated	
	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>NET INCOME (LOSS)</b>	<b>317.792</b>	<b>(536.523)</b>	<b>307.706</b>	<b>(522.371)</b>
<b>Other comprehensive income</b>				
<b>Items that may be reclassified to profit or loss</b>				
Adjustments related to financial assets	-	-	(1.725)	-
Adjustments related to financial assets - equity	(797)	-	-	-
Taxes on other comprehensive income	-	-	586	-
<b>Total other comprehensive income, net of taxes</b>	<b>(797)</b>	<b>-</b>	<b>(1.139)</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>316.995</b>	<b>(536.523)</b>	<b>306.567</b>	<b>(522.371)</b>
Attributed to shareholders of the parent company arising from continuing operations			316.995	(536.523)
Attributed to non-controlling shareholders resulting from continuing operations			(10.428)	14.152

Notes are an integral part of this interim financial information

**Statements of Changes in Equity**  
 for the six-month periods ended June 30, 2023, and 2022  
 All amounts expressed in thousands of Brazilian reais

	Note	Attributable to controlling shareholders								Attributable to non - controlling interests	Equity Consolidated
		Capital	Equity valuation adjustments		Profit reserves			Accumulated profit	Shareholders' equity		
			Deemed cost	Other comprehensive income	Legal reserve	Profit retention reserve	Additional proposed dividends				
Balance as of January 1, 2023		10.800.000	597.276	(3.894)	1.512.687	7.911.295	-	-	20.817.364	313.861	21.131.225
Net income		-	-	-	-	-	-	944.382	944.382	(1.186)	943.196
Other comprehensive income		-	-	-	-	-	-	-	-	-	-
Adjustments related to financial assets	29.2	-	-	(927)	-	-	-	-	(927)	(398)	(1.325)
Total comprehensive income		-	-	(927)	-	-	-	944.382	943.455	(1.584)	941.871
Realization - deemed cost, net of taxes	29.2	-	(16.677)	-	-	-	-	16.677	-	-	-
Dividends	15.2.2	-	-	-	-	-	-	-	-	(62.164)	(62.164)
Balance as of June 30, 2023		10.800.000	580.599	(4.821)	1.512.687	7.911.295	-	961.059	21.760.819	250.113	22.010.932

	Note	Attributable to controlling shareholders								Attributable to non - controlling interests	Equity Consolidated
		Capital	Equity valuation adjustments		Profit reserves			Accumulated profit	Shareholders' equity		
			Deemed cost	Other comprehensive income	Legal reserve	Profit retention reserve	Additional proposed dividends				
Balance as of January 1, 2022		10.800.000	633.789	(207.619)	1.457.087	7.785.092	1.368.675	-	21.837.024	338.211	22.175.235
Net Income		-	-	-	-	-	-	127.818	127.818	19.602	147.420
Total comprehensive income		-	-	-	-	-	-	127.818	127.818	19.602	147.420
Realization - deemed cost, net of taxes		-	(20.315)	-	-	-	-	20.315	-	-	-
Deliberation of additional dividends proposed		-	-	-	-	-	(1.368.675)	-	(1.368.675)	-	(1.368.675)
Interest on equity (JSCP)		-	-	-	-	-	-	-	-	(8.251)	(8.251)
Balance as of June 30, 2022		10.800.000	613.474	(207.619)	1.457.087	7.785.092	-	148.133	20.596.167	349.562	20.945.729

Notes are an integral part of this interim financial information



## Statements of Cash Flows

for the six-month periods ended June 30, 2023, and 2022

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		06.30.2023	06.30.2022	06.30.2023	06.30.2022
CASH FLOWS FROM OPERATIONAL ACTIVITIES					
Net income		944.382	127.818	943.196	147.420
Adjustments to reconcile net income for the period with cash generation from operating activities:					
Unrealized monetary and exchange variation and debt charges - net		(29.378)	50.053	808.716	690.867
Interest - bonus from the grant of concession agreements under the quota system	9.2	-	-	(62.359)	(78.146)
Remuneration of transmission concession contracts	10.3	-	-	(393.015)	(547.268)
Provision for allocation of PIS and Cofins credits	12.2.1	-	-	-	1.821.933
Income tax and social contribution	12.3	-	3.978	361.932	388.271
Deferred income tax and social contribution	12.3	(5.137)	7.073	83.492	(469.327)
Equity in earnings of investees	15.1	(950.147)	(257.146)	(176.833)	(321.206)
Appropriation of post-employment benefits obligations	22.4	4.372	3.410	132.804	131.075
Creation for research and development and energy efficiency programs	24.1	-	-	79.849	76.881
Recognition of fair value of assets from the indemnity for the concession	30.1	-	-	(33.615)	(77.305)
Sectorial financial assets and liabilities result	30.1	-	-	(668.268)	(747.667)
Depreciation and amortization	31	1.482	1.231	710.272	641.872
Net operating estimated losses, provisions and reversals	31.4	(11.018)	12.305	214.202	175.837
Realization of added value in business combinations	10.3	-	-	(361)	(361)
Fair value in energy purchase and sale operations	30.1 and 31.1	-	-	(28.177)	17.393
Derivatives fair value	32	-	-	-	2.907
Loss on disposal of accounts receivable related to concession	9.1	-	-	144	26.625
Loss on disposal of contract assets	10.1	-	-	5.147	4.742
Loss on disposal of property, plant and equipment	16.2	7	-	3.199	874
Loss on disposal of intangible assets	17.1 and 17.4	-	-	48.138	24.731
Result of write-offs of use rights of assets and liabilities of leases - net	26.1 and 26.2	-	-	216	(54)
		(45.437)	(51.278)	2.028.679	1.910.094
Decrease (increase) in assets					
Trade accounts receivable		-	-	409.638	1.091.748
Dividends and interest on own capital received		302.248	2.146.655	95.557	52.223
Judicial deposits		(1.114)	76	12.688	(10.546)
Sectorial financial assets		-	-	67.123	606.154
Other receivables		(356)	7.299	(85.971)	113.186
Inventories		-	-	(17.485)	(9.010)
Income tax and social contribution recoverable		(5.981)	(26.144)	(12.648)	(50.082)
Other taxes recoverable		4.917	21.219	128.907	115.107
Prepaid expenses		(8.183)	(914)	(5.856)	(2.810)
Related parties		-	155.946	264	(952)
		291.531	2.304.137	592.217	1.905.018
Increase (decrease) in liabilities					
Payroll, social charges and accruals		1.450	(23.943)	123.222	(183.119)
Related parties		(202)	(715)	-	-
Suppliers		496	5.893	(141.719)	(529.029)
Other taxes		(26.307)	(19.156)	327.224	325.078
Post-employment benefits	22.4	(4.614)	(2.660)	(110.894)	(97.848)
Sectorial charges due		-	-	14.478	(145.853)
Research and development and energy efficiency	24.1	-	-	(96.911)	(116.075)
Payable related to the concession	25.1	-	-	(58.124)	(53.735)
Other accounts payable		(368)	(500)	15.945	48.109
Provisions for legal claims	28.1	(137)	(11)	(136.235)	(108.317)
		(29.682)	(41.092)	(63.014)	(860.789)
CASH GENERATED BY OPERATING ACTIVITIES					
		216.412	2.211.767	2.557.882	2.954.323
Income tax and social contribution paid		-	(4.728)	(346.529)	(206.005)
Loans and financing - interest due and paid	20.2	-	(48.454)	(271.476)	(166.625)
Debentures - interest due and paid	21.2	-	(28.351)	(455.091)	(370.660)
Charges for lease liabilities paid	26.2	(253)	(192)	(12.240)	(9.737)
Charges on loans granted/obtained from related parties		9.444	4.895	-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES					
		225.603	2.134.937	1.472.546	2.201.296

(continued)

## Statements of Cash Flows

for the six-month periods ended June 30, 2023, and 2022 (continuation)

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		06.30.2023	06.30.2022	06.30.2023	06.30.2022
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>					
Financial investments		(4.998)	(7.496)	(60.051)	77.638
Loans and financing granted to related parties		(236.024)	(100.000)	-	-
Receipt of loans and financing granted to related parties		233.000	100.000	-	-
Additions to contract assets		-	-	(958.578)	(1.021.933)
Acquisitions of subsidiaries - effect on cash	1.2	-	-	(911.450)	-
Additions in investments	15.1	(43.450)	(4.829)	(10.780)	(4.829)
Capital reduction of investees		-	-	-	61.537
Additions to property, plant and equipment		(254)	(1.086)	(123.612)	(353.477)
Additions to intangible assets	17.4	(929)	(742)	(4.710)	(3.468)
<b>NET CASH USED FROM INVESTING ACTIVITIES</b>		<b>(52.655)</b>	<b>(14.153)</b>	<b>(2.069.181)</b>	<b>(1.244.532)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Loans and financing obtained from third parties	20.2	-	-	31.303	121.927
Issue of debentures	21.2	-	-	2.900.000	1.500.000
Transaction costs in the issuing of debentures	21.2	-	-	(18.889)	(14.445)
Payments of principal - loans and financing	20.2	-	(134.894)	(129.139)	(242.732)
Payments of principal - debentures	21.2	-	(500.000)	(25.321)	(526.655)
Amortization of principal of lease liabilities	26.2	(231)	(170)	(35.682)	(26.327)
Dividends and interest on own capital paid		(335.024)	(1.623.198)	(356.610)	(1.623.198)
<b>NET CASH GENERATED (USED) FROM FINANCING ACTIVITIES</b>		<b>(335.255)</b>	<b>(2.258.262)</b>	<b>2.365.662</b>	<b>(811.430)</b>
<b>TOTAL EFFECTS ON CASH AND CASH EQUIVALENTS</b>		<b>(162.307)</b>	<b>(137.478)</b>	<b>1.769.027</b>	<b>145.334</b>
Cash and cash equivalents at the beginning of the period	5	199.877	626.052	2.678.457	3.472.845
Cash and cash equivalents at the end of the period	5	37.570	488.574	4.447.484	3.618.179
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>		<b>(162.307)</b>	<b>(137.478)</b>	<b>1.769.027</b>	<b>145.334</b>

Notes are an integral part of this interim financial information

**Statements of Added Value**  
**for the six-month periods ended June 30, 2023, and 2022**  
 All amounts expressed in thousands of Brazilian reais

ADDED VALUE TO DISTRIBUTE	Parent Company		Consolidated	
	06.30.2023	06.30.2022	06.30.2023	06.30.2022
<b>Income</b>				
Sale of energy, services and other income	-	-	12.794.243	15.231.394
Construction income	-	-	1.207.692	1.115.069
Fair value of indemnifiable concession assets	-	-	33.615	77.305
Sectorial financial assets and liabilities result	-	-	668.268	747.667
Other income	5.075	7.731	29.895	27.848
Expected credit (losses)/reversal of losses	-	-	(16.484)	(82.407)
	<b>5.075</b>	<b>7.731</b>	<b>14.717.229</b>	<b>17.116.876</b>
<b>( - ) Supplies acquired from third parties</b>				
Energy purchased for resale	-	-	4.036.997	4.238.007
Charges for use of the main transmission grid ( - ) ESS and ERR	-	-	1.259.566	951.872
Materials, supplies and third parties services	16.196	19.352	546.159	524.629
Natural gas and supplies for gas operations	-	-	472.554	561.581
Construction costs	-	-	1.090.346	993.784
Loss of assets	24	7.658	71.868	62.018
Impairment	-	-	112.149	9.695
Provision for allocation of PIS and Cofins credits	-	-	-	810.563
Other supplies	(2.764)	21.857	167.204	180.491
	<b>13.456</b>	<b>48.867</b>	<b>7.756.843</b>	<b>8.332.640</b>
<b>( = ) GROSS ADDED VALUE</b>	<b>(8.381)</b>	<b>(41.136)</b>	<b>6.960.386</b>	<b>8.784.236</b>
<b>( - ) Depreciation and amortization</b>	<b>1.482</b>	<b>1.231</b>	<b>710.272</b>	<b>641.872</b>
<b>( = ) NET ADDED VALUE</b>	<b>(9.863)</b>	<b>(42.367)</b>	<b>6.250.114</b>	<b>8.142.364</b>
<b>( + ) Transferred added value</b>				
Equity in earnings of investees	950.147	257.061	176.833	321.206
Financial income	33.136	37.125	553.953	530.786
Other Income	1.123	679	230.495	172.706
	<b>984.406</b>	<b>294.865</b>	<b>961.281</b>	<b>1.024.698</b>
	<b>974.543</b>	<b>252.498</b>	<b>7.211.395</b>	<b>9.167.062</b>

(continued)

## Statements of Added Value

for the six-month periods ended June 30, 2023, and 2022 (continuation)

All amounts expressed in thousands of Brazilian reais

DISTRIBUTION OF ADDED VALUE	Parent Company				Consolidated			
	06.30.2023	%	06.30.2022	%	06.30.2023	%	06.30.2022	%
<b>Personnel</b>								
Salaries and management fees	17.900		14.560		544.697		408.861	
Private pension and health plans	4.281		3.227		133.233		134.582	
Meal and education allowance	843		1.040		56.521		50.333	
Social security charges - FGTS	1.073		976		27.022		25.834	
Voluntary retirement program	-		(2.087)		-		(8.526)	
Provisions for profit sharing	2.988		376		108.071		46.356	
	<b>27.085</b>	<b>2,8</b>	<b>18.092</b>	<b>7,2</b>	<b>869.544</b>	<b>12,0</b>	<b>657.440</b>	<b>7,2</b>
<b>Government</b>								
Federal								
Tax	17		26.919		1.164.623		679.463	
Sectorial charges	-		-		1.849.593		2.847.113	
State	4		23		1.248.213		2.803.142	
Municipal	2		882		4.263		7.321	
	<b>23</b>	<b>-</b>	<b>27.824</b>	<b>11,0</b>	<b>4.266.692</b>	<b>59,2</b>	<b>6.337.039</b>	<b>69,1</b>
<b>Third Parties</b>								
Interest	2.902		78.598		1.111.664		993.864	
Restatement of provision for allocation of PIS and Cofins credits	-		-		-		1.011.370	
Leasing and rent	151		166		18.692		18.496	
Donations, subsidies and contributions	-		-		1.607		1.433	
	<b>3.053</b>	<b>0,3</b>	<b>78.764</b>	<b>31,2</b>	<b>1.131.963</b>	<b>15,7</b>	<b>2.025.163</b>	<b>22,1</b>
<b>Shareholders</b>								
Accumulated profits	944.382		127.818		944.382		127.818	
Non-controlling interests	-		-		(1.186)		19.602	
	<b>944.382</b>	<b>96,9</b>	<b>127.818</b>	<b>50,6</b>	<b>943.196</b>	<b>13,1</b>	<b>147.420</b>	<b>1,6</b>
	<b>974.543</b>	<b>100,0</b>	<b>252.498</b>	<b>100,0</b>	<b>7.211.395</b>	<b>100,0</b>	<b>9.167.062</b>	<b>100,0</b>

Notes are an integral part of this interim financial information

## **NOTES TO THE INTERIM FINANCIAL INFORMATION**

**As of June 30, 2023**

**All amounts expressed in thousands of Brazilian reais**

### **1. Operations**

Companhia Paranaense de Energia (Copel, Company), with its head office located at Rua José Izidoro Biazzetto, 158, bloco A, Curitiba - State of Paraná, is a publicly-held company, whose shares are traded at Corporate Governance Level 2 of the Special Listing Segments of B3 S.A. - Brasil, Bolsa Balcão Stock Exchange and on the New York Stock Exchange (NYSE) and on the Madrid Stock Exchange, in the Latin American segment (Latibex). As of August 11, 2023, it became a company with dispersed capital and no controlling shareholder.

The core activities of Copel and its subsidiaries, which are regulated by the Brazilian Electricity Regulatory Agency (Aneel), linked to the Brazilian Ministry of Mines and Energy (MME), are to carry out research, study, plan, build and explore the production, transformation, transport, distribution and trading of energy, in any of its forms, mainly electricity. Furthermore, Copel participates in consortiums, in private sector and mixed-capital companies for the purpose of engaging in activities, mainly in areas of energy and natural gas.

On November 24, 2022, Law 21,272 of the State of Paraná authorized the transformation of Copel into a company with dispersed capital and no controlling shareholder ("Corporation") through a secondary public offering of shares and/or Units issued by the Company and owned by Controller. On December 21, 2022, with legal authorization, the Board of Directors of Copel approved studies to enable the full renewal of the Concessions of Hydroelectric Power Plants Governador Bento Munhoz da Rocha Netto, Governador Ney Braga and Governador José Richa and to analyze fundraising alternatives for the payment of the respective granting bonuses, estimated at R\$3,719,428 as per Interministerial Ordinance of the Brazilian Ministry of Mines and Energy and Ministry of Finance - MME/MF No. 01, dated March 30, 2023. The transformation of Copel into a "Corporation" will allow, under the terms of Law 9074/95, to maintain 100% of the Company's interest in the plants. On July 10, 2023, the Extraordinary General Meeting (AGE) approved the proposal to amend Copel's bylaws and on August 11, 2023, the public offering of shares was settled, as detailed in Note 39.1.

#### **1.1 Copel's equity interests**

Copel has direct and indirect interests in subsidiaries (1.1.1), joint ventures (1.1.2), associates (1.1.3) and joint operations (1.1.4). Until June 30, 2023, there were no changes, acquisitions and disposals in relation to the equity interests as of December 31, 2022, except for the business combination described in Note 1.2.

### 1.1.1 Subsidiaries

Subsidiaries	Headquarters	Main activity	Interest	
			%	Investor
Copel Geração e Transmissão S.A. (Copel GeT)	Curitiba/PR	Production and transmission of electricity	100,0	Copel
Copel Distribuição S.A. (Copel DIS)	Curitiba/PR	Distribution of electricity	100,0	Copel
Copel Serviços S.A. (Copel SER)	Curitiba/PR	Production of electricity	100,0	Copel
Copel Comercialização S.A. (Copel COM)	Curitiba/PR	Commercialization of electricity	100,0	Copel
Companhia Paranaense de Gás - Compagás	Curitiba/PR	Distribution of pipeline gas	51,0	Copel
Elejor - Centrais Elétricas do Rio Jordão S.A.	Curitiba/PR	Production of electricity	70,0	Copel
UEG Araucária S.A. (UEGA)	Curitiba/PR	Production of electricity from natural gas	20,3	Copel
			60,9	Copel GeT
São Bento Energia, Investimentos e Participações S.A. (São Bento)	Curitiba/PR	Control and management of interests	100,0	Copel GeT
Nova Asa Branca I Energias Renováveis S.A.	S. Miguel do Gostoso/RN	Production of electricity from wind sources	100,0	Copel GeT
Nova Asa Branca II Energias Renováveis S.A.	Parazinho/RN	Production of electricity from wind sources	100,0	Copel GeT
Nova Asa Branca III Energias Renováveis S.A.	Parazinho/RN	Production of electricity from wind sources	100,0	Copel GeT
Nova Euris IV Energias Renováveis S.A.	Touros/RN	Production of electricity from wind sources	100,0	Copel GeT
Santa Maria Energias Renováveis S.A.	Maracanaú/CE	Production of electricity from wind sources	100,0	Copel GeT
Santa Helena Energias Renováveis S.A.	Maracanaú/CE	Production of electricity from wind sources	100,0	Copel GeT
Ventos de Santo Uriel S.A.	João Câmara/RN	Production of electricity from wind sources	100,0	Copel GeT
Cutia Empreendimentos Eólicos S.A. (Cutia)	Curitiba/PR	Control and management of interests	100,0	Copel GeT
Brownfield Investment Holding Ltda. (Brownfield)	Curitiba/PR	Control and management of interests	100,0	Copel GeT
Ventos de Serra do Mel B S.A. (Serra do Mel)	Serra do Mel/RN	Control and management of interests	68,84	Copel GeT
			31,16	Brownfield
Aventura Holding S.A. (Aventura)	Curitiba/PR	Control and management of interests	100,0	Copel GeT
SRMN Holding S.A. (SRMN)	Curitiba/PR	Control and management of interests	100,0	Copel GeT
Costa Oeste Transmissora de Energia S.A.	Curitiba/PR	Transmission of electricity	100,0	Copel GeT
Marumbi Transmissora de Energia S.A.	Curitiba/PR	Transmission of electricity	100,0	Copel GeT
Uirapuru Transmissora de Energia S.A.	Curitiba/PR	Transmission of electricity	100,0	Copel GeT
Bela Vista Geração de Energia S.A.	Curitiba/PR	Production of electricity	100,0	Copel GeT
F.D.A. Geração de Energia Elétrica S.A. (FDA)	Curitiba/PR	Production of electricity	100,0	Copel GeT
Jandaíra I Energias Renováveis S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	Copel GeT
Jandaíra II Energias Renováveis S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	Copel GeT
Jandaíra III Energias Renováveis S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	Copel GeT
Jandaíra IV Energias Renováveis S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	Copel GeT
Eol Potiguar B61 SPE S.A. (a)	Serra do Mel/RN	Production of electricity from wind sources	100,0	Copel GeT
GE Olho D'Água S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	São Bento
GE Boa Vista S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	São Bento
GE Farol S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	São Bento
GE São Bento do Norte S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	São Bento
Central Geradora Eólica São Bento do Norte I S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Central Geradora Eólica São Bento do Norte II S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Central Geradora Eólica São Bento do Norte III S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Central Geradora Eólica São Miguel I S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Central Geradora Eólica São Miguel II S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Central Geradora Eólica São Miguel III S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Usina de Energia Eólica Guajiru S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Usina de Energia Eólica Jangada S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Usina de Energia Eólica Potiguar S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Usina de Energia Eólica Cutia S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Usina de Energia Eólica Maria Helena S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Usina de Energia Eólica Esperança do Nordeste S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Usina de Energia Eólica Paraíso dos Ventos do Nordeste S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100,0	Cutia
Eol Potiguar B141 SPE S.A.	Serra do Mel/RN	Production of electricity from wind sources	100,0	Serra do Mel
Eol Potiguar B142 SPE S.A.	Serra do Mel/RN	Production of electricity from wind sources	100,0	Serra do Mel
Eol Potiguar B143 SPE S.A.	Serra do Mel/RN	Production of electricity from wind sources	100,0	Serra do Mel
Eol Ventos de Vila Paraiba IV SPE S.A.	Serra do Mel/RN	Production of electricity from wind sources	100,0	Serra do Mel
Central Eólica Aventura II S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	Aventura
Central Eólica Aventura III S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	Aventura
Central Eólica Aventura IV S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	Aventura
Central Eólica Aventura V S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	Aventura
Central Eólica SRMN I S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	SRMN
Central Eólica SRMN II S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	SRMN
Central Eólica SRMN III S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	SRMN
Central Eólica SRMN IV S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	SRMN
Central Eólica SRMN V S.A.	Curitiba/PR	Production of electricity from wind sources	100,0	SRMN

(a) Wind farm with 99.99992% interest in Copel GeT and 0.00008% in Brownfield.

### 1.1.2 Joint Ventures

Joint ventures	Headquarters	Main activity	Interest	
			%	Investor
Voltalia São Miguel do Gostoso I Participações S.A.	São Paulo/SP	Interests in companies	49,0	Copel
Solar Paraná GD Participações S.A. (a)	Curitiba/PR	Interests in companies	49,0	Copel
Caiuá Transmissora de Energia S.A.	Rio de Janeiro/RJ	Transmission of electricity	49,0	Copel GeT
Integração Maranhense Transmissora de Energia S.A.	Rio de Janeiro/RJ	Transmission of electricity	49,0	Copel GeT
Matrinchã Transmissora de Energia (TP NORTE) S.A.	Rio de Janeiro/RJ	Transmission of electricity	49,0	Copel GeT
Guaraciaba Transmissora de Energia (TP SUL) S.A.	Rio de Janeiro/RJ	Transmission of electricity	49,0	Copel GeT
Paranaíba Transmissora de Energia S.A.	Rio de Janeiro/RJ	Transmission of electricity	24,5	Copel GeT
Mata de Santa Genebra Transmissão S.A.	Jundiaí/SP	Transmission of electricity	50,1	Copel GeT
Cantareira Transmissora de Energia S.A.	Rio de Janeiro/RJ	Transmission of electricity	49,0	Copel GeT

(a) Holding of 5 Special Purpose Entities (SPEs) operating in the distributed generation sector (photovoltaic plants): Pharma Solar II, Pharma Solar III, Pharma Solar IV, in commercial operation, and Bandeirantes Solar I and Bandeirantes Solar II, in pre-operating stage.

### 1.1.3 Associates

Associated companies	Headquarters	Main activity	Interest	
			%	Investor
Dona Francisca Energética S.A.	Agudo/RS	Production of electricity	23,03	Copel
Foz do Chopim Energética Ltda.	Curitiba/PR	Production of electricity	35,77	Copel GeT
Carbocampel S.A.	Figueira/PR	Coal exploration	49,0	Copel

### 1.1.4 Joint operations (consortiums)

The Company has interests in some joint operations. The two relevant consortiums, with amounts recorded in the Company's property, plant and equipment, are presented in Note 16.3.

## 1.2 **Acquisition of Aventura and Santa Rosa & Mundo Novo wind complexes**

On January 30, 2023, Copel GeT completed the acquisition of 100% of the shares of companies belonging to the Aventura and Santa Rosa & Mundo Novo Wind Complexes shown in the table below, with payment of R\$1,005,173 to the seller, EDP Renováveis Brasil S.A. At the transaction closing date, the shares were transferred to Copel GeT, and the appointment and investiture of new managers of the Companies were approved.

<b>Santa Rosa &amp; Mundo Novo Wind Complex</b>	<b>Aventura Wind Complex</b>
SRMN Holding S.A.	Aventura Holding S.A.
Central Eólica SRMN I S.A.	Central Eólica Aventura II S.A.
Central Eólica SRMN II S.A.	Central Eólica Aventura III S.A.
Central Eólica SRMN III S.A.	Central Eólica Aventura IV S.A.
Central Eólica SRMN IV S.A.	Central Eólica Aventura V S.A.
Central Eólica SRMN V S.A.	

The acquisition is in line with the sustainable growth strategy in renewable energy, expanding the generation matrix diversification in line with the Company's Strategic Planning and Investment Policy. The transaction includes the Locked box mechanism, in which all cash generated from January 1, 2022 to the closing date will remain in the cash of the acquired Companies.

Transaction closing was subject to the satisfaction of certain conditions precedent, which were fully complied with by January 30, 2023, including: obtaining approval from the Brazilian Antitrust Enforcement Agency (CADE), declarations and guarantees, compliance with covenants and obligations, third-party consent, absence of material adverse effect.

It is also important to highlight the need for unconditional and unrestricted consent from counterparties to change the control of the acquired Companies, including regarding credit limits for maintenance of financing agreements by the Companies, in accordance with National Monetary Council (CMN) Resolution No. 4995, of March 24, 2022, a condition that was only fulfilled in January 2023.

The complexes are located in the state of Rio Grande do Norte, the largest wind energy hub in the country, and have a 260.4 MW installed capacity, with 157.8 MWm of assured energy. The companies have long-term financing (maturities up to 2043) taken out from Banco do Nordeste - BNB, at IPCA rates + 2.19% p.a. (Aventura Complex) and IPCA + 1.98% p.a. (Santa Rosa & Mundo Novo Complex).

The seller is developing projects in the vicinity of the Aventura Complex wind farms which, during construction and/or operation, may potentially affect the volume of electricity generated by the wind farms (wake effect) in the future. The seller estimates that these undertakings may start up operations as of January 2027. If the wake effect materializes so that the acquired wind farms generate energy below what was agreed between the parties, the seller will have the obligation to indemnify Copel. Otherwise, if the energy generation is greater, Copel must indemnify the seller. The amount of this indemnification is limited to R\$4,167 for both situations, monetarily restated.

The tables below show the book value and fair value of the net assets acquired measured on a preliminary basis:

<b>Aventura Wind Complex</b>	<b>Book value</b>	<b>Fair value adjustment</b>	<b>Fair value at the acquisition date</b>
<b>Assets identified</b>	<b>518.158</b>	<b>254.390</b>	<b>772.548</b>
Cash and cash equivalents	42.671	-	42.671
Trade accounts receivable	7.150	-	7.150
Recoverable taxes	3.823	-	3.823
Collaterals and escrow accounts	9.118	-	9.118
Other receivables	2.917	-	2.917
Property, plant and equipment	452.475	-	452.475
Intangible assets	4	254.390	254.394
<b>Liabilities assumed</b>	<b>330.102</b>	<b>92.435</b>	<b>422.537</b>
Suppliers	6.950	-	6.950
Loans and financing	317.928	-	317.928
Tax obligations	2.879	-	2.879
Other accounts payable	2.345	-	2.345
Contingent liabilities	-	9.003	9.003
Deferred income tax and social contribution	-	83.432	83.432
<b>Net assets acquired</b>	<b>188.056</b>	<b>161.955</b>	<b>350.011</b>



Santa Rosa & Mundo Novo Wind Complex		Fair value	Fair value at the
	Book value	adjustment	acquisition date
<b>Assets identified</b>	<b>840.938</b>	<b>360.568</b>	<b>1.201.506</b>
Cash and cash equivalents	50.363	-	50.363
Trade accounts receivable	23.961	-	23.961
Recoverable taxes	5.747	-	5.747
Collaterals and escrow accounts	17.077	-	17.077
Other receivables	9.157	-	9.157
Property, plant and equipment	734.633	-	734.633
Intangible assets	-	360.568	360.568
<b>Liabilities assumed</b>	<b>625.811</b>	<b>125.665</b>	<b>751.476</b>
Suppliers	56.611	-	56.611
Loans and financing	557.810	-	557.810
Tax obligations	7.579	-	7.579
Other accounts payable	3.811	-	3.811
Contingent liabilities	-	4.654	4.654
Deferred income tax and social contribution	-	121.011	121.011
<b>Net assets acquired</b>	<b>215.127</b>	<b>234.903</b>	<b>450.030</b>

Contingent liabilities mainly refer to tax risks for which management believes that providing information regarding the timing of any cash outflows is impracticable, in view of the unpredictability and dynamics of the Brazilian legal, tax and regulatory systems. A final outcome depends on the conclusions of legal proceedings.

The authorization right and the deferred tax liability generated in the business combination were recorded in Copel GeT's investment. In the consolidated balance sheet these amounts will compose the balances of intangible assets and deferred income and social contribution taxes.

The table below shows the consideration transferred for assets acquired and technical goodwill calculated as a result of the recognized deferred tax liability in the business combination:

	Book value	Fair value	Fair value at the
		adjustment	acquisition date
<b>Total of net assets acquired</b>	<b>403.183</b>	<b>396.858</b>	<b>800.041</b>
Technical goodwill			204.443
<b>Consideration amount</b>			<b>1.004.484</b>

The amount paid is supported by the discounted cash flow projections of the operations of the acquired wind complexes. Considering the cash acquired in the amount of R\$93,034, the net effect on the Company's cash was R\$911,450 as presented in the Statements of Cash Flows.

If this business combination had been effective on January 1, 2023, the consolidated net operating revenue would increase by R\$13,143, totaling R\$10,903,536, and the consolidated net income would decrease by R\$1,824, totaling R\$941,372.

## 2. Concessions and Authorizations

### 2.1 Concession contracts or authorizations obtained by Copel

Concession agreement / authorization of the equity		Interest %	Maturity
Copel DIS	Contract 046/1999, extended by 5 <sup>th</sup> addendum to the contract	100	07.07.2045
Elejor	Contract 125/2001 - HPP Fundão	70	06.11.2040
	Contract 125/2001 - HPP Santa Clara		05.10.2040
	Fundão I and SHP Santa Clara I		(a)
Dona Francisca Energética	Contract 188/1998 - HPP Dona Francisca	23	09.21.2037
UEG Araucária	Authorization 351/1999 - TPP Araucária (60.9% Copel GET)	20.3	12.23.2029
Compagás (2.1.1)	Concession gas distribution contract	51	07.06.2054
Usina de Energia Eólica São João S.A. (b)	MME Ordinance 173 /2012 - WPP São João	49	03.26.2047
Usina de Energia Eólica Carnaúba S.A. (b)	MME Ordinance 204 /2012 - WPP Carnaúbas	49	04.09.2047
Usina de Energia Eólica Reduto S.A. (b)	MME Ordinance 230 /2012 - WPP Reduto	49	04.16.2047
Usina de Energia Eólica Santo Cristo S.A. (b)	MME Ordinance 233/2012 - WPP Santo Cristo	49	04.18.2047

(a) Projects had the conversion of authorization into registration, according to Authorizing Resolutions No. 14,744/2023 and 14,745/2023.

(b) Subsidiaries of Volitalia São Miguel do Gostoso I Participações S.A.

Hydroelectric Power Plant - HPP

Small Hydroelectric Plant - SHP

Thermal Power Plant - TPP

#### 2.1.1 Compagas

Compagas has a service concession arrangement signed with the Granting Authority, the State of Paraná, effective for 30 years as of July 6, 1994, extended for the same period as of the ending date of the original term, based on article 16 of the State Supplementary Law No. 205/2017. Therefore, the final term of the arrangement was extended to July 6, 2054.

The main requirements for concession renewal, among others, are: adoption of the price-cap regulation model; remuneration based on the weighted average cost of capital (WACC), initially at 9.125% p.a.; definition of the initial Net Regulatory Remuneration Base (BRRL) contemplating the assets not amortized in the current concession, the granting bonus, offset against regulatory liabilities; total estimated Capex of R\$2.5 billion to be realized over 30 years; tariff adjustment based on Brazil's Extended Consumer Price Index (IPCA) variations.

The new arrangement was signed on December 26, 2022 and the service concession was extended upon payment of a R\$508,000 grant bonus through offsetting of concessionaire credits referring to the previous service concession arrangement in the amount of R\$98,000 and financial disbursement of R\$410,000 in December 2022.

As a result of this process, the accounts receivable related to concessions were transferred to intangible assets, where the consideration for the granting bonus was also recorded.

## 2.2 Concession contracts or authorizations obtained by Copel Get and its investees

Generation concessions		Interest %	Maturity
<b>ONEROUS CONCESSION BY THE USE OF PUBLIC PROPERTY - UBP</b>			
Concession Contract 001/2007 - HPP Gov. Jayme Canet Júnior (Mauá)		51	05.27.2047
Concession Contract 001/2011 - HPP Colíder		100	01.30.2046
Authorization - Ordinance 133/2011 - SHP Cavernoso II		100	12.06.2050
Concession Contract 002/2012 - HPP Baixo Iguaçu		30	12.03.2049
Concession Contract 007/2013			
HPP Apucarantina		100	01.27.2027
HPP Chaminé		100	08.02.2028
HPP Derivação do Rio Jordão		100	06.21.2032
HPP Cavernoso		100	06.23.2033
<b>PUBLIC SERVICE CONCESSIONS</b>			
Concession Contract 045/1999			
TPP Figueira (Note 34.2.6)		100	03.27.2019
HPP São Jorge (Note 34.2.6)		100	07.24.2026
HPP Gov. Ney Aminthas de Barros Braga (Segredo)		100	09.25.2032
HPP Gov. José Richa (Salto Caxias)		100	03.20.2033
Concession Contract 001/2020			
UHE Guaricana		100	07.21.2028
Authorization - Resolution 278/1999 - WPP Palmas		100	09.29.2029
Dispatch 182/2002 - Hydroelectric Generating Plant - HGP Melissa, HGP Pitangui and HGP Salto do Vau (only register with ANEEL)		100	-
Concession Contract 003/2016 - HPP Gov. Pedro Viriato Parigot de Souza (GPS)		100	01.03.2053
HPP Marumbi - Power generating plant registration: CGH. PH. PR. 001501-6.02		100	-
Authorization Aneel 5,373/2015 - HGP Chopim I (only register with ANEEL)		100	-
<b>Concession agreement / authorization of the equity</b>			
UEG Araucária	Authorization 351/1999 - TPP Araucária (20,3% - Copel)	60,9	12.23.2029
Nova Asa Branca I	MME Ordinance 267/2011 - WPP Asa Branca I	100	04.25.2046
Nova Asa Branca II	MME Ordinance 333/2011 - WPP Asa Branca II	100	05.31.2046
Nova Asa Branca III	MME Ordinance 334/2011 - WPP Asa Branca III	100	05.31.2046
Nova Eurús IV	MME Ordinance 273/2011 - WPP Eurús IV	100	04.27.2046
Santa Maria	MME Ordinance 274/2012 - WPP SM	100	05.08.2047
Santa Helena	MME Ordinance 207/2012 - WPP Santa Helena	100	04.09.2047
Ventos de Santo Uriel	MME Ordinance 201/2012 - WPP Santo Uriel	100	04.09.2047
GE Boa Vista	MME Ordinance 276 /2011 - WPP Dreen Boa Vista	100	04.28.2046
GE Farol	MME Ordinance 263 /2011 - WPP Farol	100	04.20.2046
GE Olho D'Água	MME Ordinance 343 /2011 - WPP Dreen Olho D'Água	100	06.01.2046
GE São Bento do Norte	MME Ordinance 310 /2011 - WPP Dreen São Bento do Norte	100	05.19.2046
Esperança do Nordeste	MME Ordinance 183/2015 - WPP Esperança do Nordeste	100	05.11.2050
Paraíso dos Ventos do Nordeste	MME Ordinance 182/2015 - WPP Paraíso dos Ventos do Nordeste	100	05.11.2050
Usina de Energia Eólica Jangada	Resolution 3,257/2011 - WPP GE Jangada	100	01.05.2042
Maria Helena	Resolution 3,259/2011 - WPP GE Maria Helena	100	01.05.2042
Usina de Energia Eólica Potiguar	MME Ordinance 179/2015 - WPP Potiguar	100	05.11.2050
Usina de Energia Eólica Guajiru	Resolution 3,256/2011 - WPP Dreen Guajiru	100	01.05.2042
Usina de Energia Eólica Cutia	Resolution 3,258/2011 - WPP Dreen Cutia	100	01.05.2042
São Bento do Norte I	Ordinance 349/2015 - WPP São Bento do Norte I	100	08.04.2050
São Bento do Norte II	Ordinance 348/2015 - WPP São Bento do Norte II	100	08.04.2050
São Bento do Norte III	Ordinance 347/2015 - WPP São Bento do Norte III	100	08.04.2050
São Miguel I	Ordinance 352/2015 - WPP São Miguel I	100	08.04.2050
São Miguel II	Ordinance 351/2015 - WPP São Miguel II	100	08.04.2050
São Miguel III	Ordinance 350/2015 - WPP São Miguel III	100	08.04.2050
Foz do Chopim	Authorization 114/2000 - SHP Arturo Andreoli	35,77	08.15.2032
SHP Bela Vista (Note 16.5.1)	Resolution 913/2017 - transfer of title under Resolution 7,802/2019	100	01.02.2041
F.D.A. Electricity Generation (Note 34.2.6)	Generation Concession Contract 002/2020	100	12.21.2024
Jandaíra I Energias Renováveis	Ordinance 140/2020 - WPP Jandaíra I	100	04.02.2055
Jandaíra II Energias Renováveis	Ordinance 141/2020 - WPP Jandaíra II	100	04.02.2055
Jandaíra III Energias Renováveis	Ordinance 142/2020 - WPP Jandaíra III	100	04.02.2055
Jandaíra IV Energias Renováveis	Ordinance 139/2020 - WPP Jandaíra IV	100	04.02.2055
EOL Potiguar B 141 SPE S.A.	Ordinance 02/2019 - WPP Vila Maranhão I	100	01.11.2054
EOL Potiguar B 142 SPE S.A.	Ordinance 12/2019 - WPP Vila Maranhão II	100	01.14.2054
EOL Potiguar B 143 SPE S.A.	Ordinance 13/2019 - WPP Vila Maranhão III	100	01.14.2054
EOL Potiguar B 61 SPE S.A.	Ordinance 453/2019 - WPP Ventos de Vila Mato Grosso I	100	12.06.2054
Ventos de Vila Paraiba IV SPE S.A.	Ordinance 10/2019 - WPP Vila Ceará I	100	01.14.2054
EOL Aventura II	Ordinance 209/2018 - Aventura II	100	06.05.2053
EOL Aventura III	Ordinance 220/2018 - Aventura III - REA n° 7.820/2019	100	06.11.2053
EOL Aventura IV	Ordinance 215/2018 - Aventura IV	100	06.05.2053
EOL Aventura V	Ordinance 213/2018 - Aventura V	100	06.05.2053
EOL SRMN I S.A.	Ordinance 196/2018 - Santa Rosa e Novo Mundo I	100	06.04.2053
EOL SRMN II S.A.	Ordinance 194/2018 - Santa Rosa e Novo Mundo II	100	06.04.2053
EOL SRMN III S.A.	Ordinance 197/2018 - Santa Rosa e Novo Mundo III	100	06.04.2053
EOL SRMN IV S.A.	Ordinance 188/2018 - Santa Rosa e Novo Mundo IV	100	06.01.2053
EOL SRMN V S.A.	Ordinance 189/2018 - Santa Rosa e Novo Mundo V - Resolution 7.783/2019	100	06.01.2053

(a) On May 2, 2023 it was granted, through Resolution 14,435, the request to recompose the term of the concession for exploration of the plant in 469 days (process of exclusion of responsibility). The Company awaits the recalculation of the concession term by the CCEE.

Transmission concessions		Interest %	Maturity	Next tariff review
<b>Transmission lines and substations concession agreements</b>				
<b>Contract 060/2001</b> - Transmission facilities (sundry Transmission lines and Substations) - extended by the 3 <sup>rd</sup> additive term		100	01.01.2043	2023 (b)
<b>Contract 075/2001</b> - Transmission line 230 kV Bateias - Jaguariaíva		100	08.17.2031	(a)
<b>Contract 006/2008</b> - Transmission line 230 kV Bateias - Pilarzinho		100	03.17.2038	2023 (c)
<b>Contract 027/2009</b> - Transmission line 525 kV Foz do Iguaçu - Cascavel Oeste		100	11.19.2039	2025
<b>Contract 010/2010</b> - Transmission line 500 kV Araraquara II - Taubaté		100	10.06.2040	2026
<b>Contract 015/2010</b> - Substation Cerquillo III 230/138 kV		100	10.06.2040	2026
<b>Contract 022/2012</b> - Transmission line 230 kV Londrina - Figueira and Transmission line 230 kV Foz do Chopim - Salto Osório		100	08.27.2042	2023 (c)
<b>Contract 002/2013</b> - Transmission line 230 kV Assis - Paraguaçu Paulista II e Substation Paraguaçu Paulista II 230 kV		100	02.25.2043	2023 (c)
<b>Contract 005/2014</b> - Transmission line 230 kV Bateias - Curitiba Norte e Substation Curitiba Norte 230/138 kV		100	01.29.2044	2024
<b>Contract 021/2014</b> - Transmission line 230 kV Foz do Chopim - Realeza e Substation Realeza 230/138 kV		100	09.05.2044	2025
<b>Contract 022/2014</b> - Transmission line 500 kV Assis - Londrina		100	09.05.2044	2025
<b>Contract 006/2016</b> - Transmission line 525 kV Curitiba Leste - Blumenau		100	04.07.2046	2026
Transmission line 230 kV Baixo Iguaçu - Realeza				
Transmission line 230 kV Curitiba Centro - Uberaba				
Substation Medianeira 230/138 kV				
Substation Curitiba Centro 230/138 kV				
Substation Andará Leste 230/138 kV				
<b>Concession agreement / authorization of the equity</b>				
<b>Costa Oeste Transmissora</b>	<b>Contract 001/2012:</b> Transmission line 230 kV Cascavel Oeste - Umuarama Substation Umuarama 230/138 kV	100	01.12.2042	2027
<b>Caiuá Transmissora</b>	<b>Contract 007/2012:</b> Transmission line 230 kV Umuarama - Guaíra Transmission line 230 kV Cascavel Oeste - Cascavel Norte Substation Santa Quitéria 230/138/13,8 kV Substation Cascavel Norte 230/138/13,8 kV	49	05.10.2042	2027
<b>Marumbi Transmissora</b>	<b>Contract 008/2012:</b> Transmission line 525 kV Curitiba - Curitiba Leste Substation Curitiba Leste 525/230 kV	100	05.10.2042	2027
<b>Integração Maranhense</b>	<b>Contract 011/2012:</b> Transmission line 500 Kv Açailândia - Miranda II	49	05.10.2042	2027
<b>Matrinchã Transmissora</b>	<b>Contract 012/2012:</b> Transmission line 500 kV Paranaíba - Cláudia Transmission line 500 kV Cláudia - Paranatinga Transmission line 500 kV Paranatinga - Ribeirãozinho Substation Paranaíba 500 kV Substation Cláudia 500 kV Substation Paranatinga 500 kV	49	05.10.2042	2027
<b>Guaraciaba Transmissora</b>	<b>Contract 013/2012:</b> Transmission line 500 kV Ribeirãozinho - Rio Verde Norte Transmission line 500 kV Rio Verde Norte - Marimbondo II Substation Marimbondo II 500 kV	49	05.10.2042	2027
<b>Paranaíba Transmissora</b>	<b>Contract 007/2013:</b> Transmission line 500 kV Barreiras II - Rio das Éguas Transmission line 500 kV Rio das Éguas - Luziânia Transmission line 500 kV Luziânia - Pirapora 2	24,5	05.02.2043	2023 (c)
<b>Mata de Santa Genebra</b>	<b>Contract 001/2014:</b> Transmission line 500 kV Itatiba - Bateias Transmission line 500 kV Araraquara 2 - Itatiba Transmission line 500 kV Araraquara 2 - Fernão Dias Substation Santa Bárbara D'Oeste 440 kV Substation Itatiba 500 kV Substation Fernão Dias 500/440 kV	50,1	05.14.2044	2024
<b>Cantareira Transmissora</b>	<b>Contract 019/2014:</b> Transmission line Estreito - Fernão Dias	49	09.05.2044	2025
<b>Uirapuru Transmissora</b>	<b>Contract 002/2005:</b> Transmission line 525 kV Ivaiporã - Londrina	100	03.04.2035	(a)

(a) Do not undergo tariff review and RAP reduces to 50% in the 16<sup>th</sup> year.

(b) Review postponed to 2024 (but referring to 2023), under the terms of Order No. 402/2023.

(c) Homologatory Resolution 3,205/2023 repositioned the RAP of the transmission companies. However, the effects were disregarded in Homologatory Resolution 3,216/2023 for the 2023/2024 RAP cycle. The company filed an administrative appeal with Anel asking for the tariff repositioning to be taken into account.

### 3. Basis of Preparation

These individual and consolidated interim financial information have been prepared in accordance with standard CPC 21 - *Demonstração Intermediária*, issued by the Brazilian Accounting Pronouncements Committee (CPC), and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, and presented following the standards issued by the Brazilian Securities and Exchange Commission (CVM).

Management declares that all relevant information from the individual and consolidated interim financial information, and only them, is being evidenced and corresponds to that used in management.

The issuance of these individual and consolidated interim financial statements was authorized by the Board of Directors on August 14, 2023.

### **3.1 Functional and presentation currency**

The individual and the consolidated interim financial information are presented in Brazilian Reais, which is the functional and presentation currency of the Company. Balances herein have been rounded to the nearest thousand, unless otherwise indicated.

### **3.2 Basis of measurement**

The individual and the consolidated interim financial information were prepared based on the historical cost, except for certain financial instruments and investments measured at fair value, as described in the respective accounting policies and notes.

### **3.3 Use of estimates and judgments**

In the preparation of these individual and consolidated interim financial information, Management used judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses of the Company and its subsidiaries. Actual results may differ from those estimates, which are revised on an ongoing basis. Revisions to estimates are recognized prospectively.

The information about the use of estimates and judgments regarding the application of accounting policies adopted that have effect on the amounts recognized in these interim financial statements is the same as that disclosed in Note 3.3 to the financial statements as of December 31, 2022.

### **3.4 Management's judgment ongoing concern**

Management has concluded that there are no material uncertainties that cast doubt on the Company's ability to continue as a going concern. No events or conditions were identified that, individually or collectively, may raise significant doubts on its ability to continue as a going concern.

The main bases of judgment used for such conclusion are: (i) main activities resulting from long-term concessions; (ii) robust equity; (iii) strong operating cash generation, including financial capacity to settle commitments entered into with financial institutions; (iv) historical profitability; and (v) fulfillment of the objectives and targets outlined in the Company's Strategic Planning, which is approved by Management, monitored and reviewed periodically, seeking the continuity of its activities.

## 4. Significant Accounting Policies

The Company's accounting policies are consistent with those presented in the financial statements as of December 31, 2022.

### 4.1 Standards applicable to the Company effective January 1, 2023

The following changes, with no significant impact on the Company's financial statements, are effective as of January 1, 2023:

- (i) CPC 26 / IAS 1 and IFRS practical expedient 2: classification of liabilities as current or non-current and change in accounting policy disclosures;
- (ii) CPC 50 / IFRS 17: new standards for insurance contracts, replacing CPC 11 / IFRS 4;
- (iii) CPC 23 / IAS 8: updating of accounting estimates definitions;
- (iv) CPC 32 / IAS 12: amendment to the treatment of deferred tax related to assets and liabilities arising from a single transaction.

## 5. Cash and Cash Equivalents

	Parent Company		Consolidated	
	06.30.2023	12.31.2022	06.30.2023	12.31.2022
Cash and bank accounts	264	173	263.626	222.641
Financial investments with immediate liquidity	37.306	199.704	4.183.858	2.455.816
	<b>37.570</b>	<b>199.877</b>	<b>4.447.484</b>	<b>2.678.457</b>

These comprise cash on hand, deposits with banks and short-term highly liquid investments, which can be redeemed in cash within 90 days from the investment date. These short-term investments are recorded at cost, plus earnings net of income tax accrued until the closing date of the period and with insignificant risk of change in value.

Financial investments of the Company and its subsidiaries refer to Bank Deposit Certificates - CDBs and Repurchase Agreements, which are the sale of a security with the commitment of the seller (Bank) to repurchase it, and of the purchaser to resell it in the future. Investments, depending on the incidence of IOF and the liquidity period negotiated at the time of contracting, have post-fixed interest rates between 92.0% and 101% of Interbank Deposit Certificate ("CDI").

## 6. Bonds and Securities

The Company and its subsidiaries hold securities that yield variable interest rates. The term of these securities ranges from 1 to 58 months from the end of the period, however, most of the balance is recorded in noncurrent assets as they refer to funds tied to the financial guarantee of long-term contracts.

Category	Index	Parent Company		Consolidated	
		06.30.2023	12.31.2022	06.30.2023	12.31.2022
Units in Funds (a)	CDI	94	93	430.281	353.454
Bank Deposit Certificates - CDB	96% to 101% of CDI	-	-	81.960	77.602
		<b>94</b>	<b>93</b>	<b>512.241</b>	<b>431.056</b>
	<b>Current</b>	<b>94</b>	<b>93</b>	<b>94</b>	<b>93</b>
	<b>Noncurrent</b>	<b>-</b>	<b>-</b>	<b>512.147</b>	<b>430.963</b>

Interbank Deposit Certificate - CDI

(a) These are mostly reserve accounts intended for the fulfillment of contracts with the BNDES.

## 7. Trade Accounts Receivable

Consolidated	Balances falling due	Overdue up to 90 days	Overdue for more than 90 days	Total 06.30.2023	Total 12.31.2022
<b>Customers</b>					
Residential	331.604	179.225	22.259	533.088	513.096
Industrial	159.774	14.875	37.197	211.846	178.856
Commercial	204.947	42.038	22.826	269.811	260.260
Rural	81.273	19.904	2.490	103.667	101.645
Public Entities	35.528	2.271	1.038	38.837	39.107
Public lighting	30.023	-	-	30.023	28.328
Public service	42.060	233	810	43.103	39.293
Unbilled - captive costumers	524.334	-	-	524.334	462.426
Energy installments plan - captive customers (7.1)	272.736	36.510	70.223	379.469	403.518
Low income subsidy	29.391	-	-	29.391	28.342
Free consumers	203.031	3.551	5.315	211.897	208.631
Other receivables	93.207	27.155	31.231	151.593	111.436
	<b>2.007.908</b>	<b>325.762</b>	<b>193.389</b>	<b>2.527.059</b>	<b>2.374.938</b>
<b>Concessionaires, permission holder and trading companies</b>					
Bilateral contracts	152.093	826	781	153.700	278.148
Regulated contracts	286.709	37	7.423	294.169	205.070
CCEE (7.2)	76.771	464	119.665	196.900	196.627
<b>Energy supply</b>	<b>515.573</b>	<b>1.327</b>	<b>127.869</b>	<b>644.769</b>	<b>679.845</b>
<b>Charges from using transmission grid</b>	<b>383.004</b>	<b>3.271</b>	<b>12.828</b>	<b>399.103</b>	<b>530.259</b>
<b>Gas distribution</b>	<b>109.124</b>	<b>2.640</b>	<b>12.203</b>	<b>123.967</b>	<b>138.770</b>
<b>(-) Expected credit losses (7.3)</b>	<b>(15.712)</b>	<b>(15.227)</b>	<b>(230.876)</b>	<b>(261.815)</b>	<b>(271.943)</b>
	<b>2.999.897</b>	<b>317.773</b>	<b>115.413</b>	<b>3.433.083</b>	<b>3.451.869</b>
	<b>Current</b>			<b>3.315.418</b>	<b>3.342.050</b>
	<b>Noncurrent</b>			<b>117.665</b>	<b>109.819</b>

### 7.1 Energy installments plan – captive customers

The trade accounts receivable renegotiated are discounted to present value as of June 30, 2023, taking into consideration the future value, the maturity dates, the dates of settlement and the discount rate of 1.20% p.m. (1,10% p.m. as of December 31, 2022).

### 7.2 Electricity Trading Chamber - CCEE

Balance receivable deriving from the positive position in the monthly settlement of the spot market centralized by CCEE. Amounts are received in the second month following the recognition of revenue or offset against future settlements when the result is negative for the subsidiary.



Of the total presented, R\$119,665 refer to the controversial portion resulting from the effects of the injunction for exclusion of responsibility of HPP Colíder. As a result of unforeseeable circumstances and force majeure, the power plant had its commercial start-up delayed, which was initially scheduled for January 2015. The Company is contesting in court, filing a request for exclusion of liability so that the mandatory supply of energy contracted by the plant, in the period in delay, could be postponed. Expected credit losses were recorded in the same amount as the receivable balance, as presented in Note 7.3.

Copel GeT filed a lawsuit in 2018 against Aneel with the aim of challenging the resolutions that rejected the request to recognize the exclusion of liability for the displacement of the implementation schedule of the Colíder HPP contained in Concession Contract No. 01/2011-MME-UHE Colíder, of which it is the holder, while also maintaining the supply schedule in the Power Trading Contracts in the Regulated Environment (CCEAR). A provisional injunction in favor of the Company was granted by the Federal Regional Court of the 1<sup>st</sup> Region ("TRF1") to suspend the sanctioning and contractual effects of the disputed resolutions. In May 2023, a ruling was issued by the competent Federal Court, recognizing the periods of 95 days (related to the destruction of construction sites) and 156 days (of delay in signing concession contracts and CCEARs), accepting the claims for reimbursement of costs and exemption from charges, tariffs and fines, in proportion to the recognized exclusions. Copel GeT filed an appeal with the TRF1 defending the extension of the recognition of the exclusions for the entire period and renewed the request for appellate relief to maintain the suspension of the effects of Aneel's deliberations, until the judgment of the appeal, which was again granted in August 2023 by the Reporting Judge. The appeal is awaiting processing and judgment.

The contracted energy of the plant is 125 MW average. For overdue periods the contract was fulfilled and, due to the fact it is awaiting a decision on the merits of the lawsuit, the Company recognized the revenue limited to the financial covenants of the agreement and the regulatory rules, as well as the cost of energy to cover the contractual guarantee.



### 7.3 Expected credit losses

Consolidated	Balance as of January 1, 2023	Additions / (Reversals)	Write offs (a)	Balance as of June 30, 2023
<b>Customers</b>				
Residential	62.526	(602)	(9.462)	52.462
Industrial	32.836	600	(4.465)	28.971
Commercial	32.040	20.299	(12.662)	39.677
Rural	3.827	(1.962)	781	2.646
Public Entities	536	(540)	298	294
Public lighting	18	2	-	20
Public service	1.950	(49)	(304)	1.597
Unbilled - captives customers	987	(654)	-	333
Adjustment to present value	(2.650)	(1.466)	-	(4.116)
	<b>132.070</b>	<b>15.628</b>	<b>(25.814)</b>	<b>121.884</b>
<b>Concessionaires, permission holder and trading companies</b>				
CCEE (7.2)	119.665	-	-	119.665
Concessionaries and permission holder	9.827	(261)	(25)	9.541
	<b>129.492</b>	<b>(261)</b>	<b>(25)</b>	<b>129.206</b>
<b>Gas distribution</b>	<b>10.381</b>	<b>477</b>	<b>(133)</b>	<b>10.725</b>
	<b>271.943</b>	<b>15.844</b>	<b>(25.972)</b>	<b>261.815</b>

(a) Net losses from recovered invoice balances.

## 8. Net Sectorial Financial Assets and Liabilities

The Sectorial Financial Assets and Liabilities comprise the differences calculated between the balances considered in the tariff coverage to cover energy costs, charges and other financial components, and the actual costs incurred, resulting in a balance to be received by the distributor or to be refunded to consumers. The current balance consists of amounts approved by Aneel in the last tariff adjustment and amounts that will be ratified in the next tariff events.

Consolidated	Balance as of January 1, 2023	Operating revenues		Financial results	Tariff flags	Statement of Financial Position	Balance as of June 30, 2023
		Constitution	Amortization	Updating		Constitution	
<b>Portion A</b>							
Electricity purchased for resale - Itaipu	819.649	(50.031)	(553.365)	50.793	-	-	267.046
Electricity purchased for resale - CVA Energ	(582.059)	(191.052)	289.094	(59.260)	-	-	(543.277)
Transport of energy using the transmission system - basic grid	253.766	256.920	(4.794)	22.783	-	-	528.675
Transport of energy purchased from Itaipu	10.706	16.283	3.534	1.329	-	-	31.852
ESS	227.329	198.243	(278.701)	18.049	(27.631)	-	137.289
CDE	200.493	(53.712)	(151.230)	5.408	-	-	959
Proinfa	42.078	(32.582)	(38.550)	(274)	-	-	(29.328)
<b>Other financial components</b>							
Refunds of Pis and Cofins	(765.573)	-	794.014	-	-	(1.462.674)	(1.434.233)
Neutrality	98.598	19.624	(45.434)	1.524	-	-	74.312
Offset of bilateral contracts under CCEAR	(186)	-	186	-	-	-	-
Hydrological risk	(524.806)	(188.267)	316.213	(12.378)	-	-	(409.238)
Tariff refunds	(175.460)	(25.325)	45.085	(6.230)	-	-	(161.930)
Overcontracting	436.324	170.315	82.249	31.480	(297)	-	720.071
Itaipu Bonus	4.943	(68)	(8.029)	(1.076)	-	-	(4.230)
Water shortage account	(71.188)	-	71.188	-	-	-	-
CDE Eletrobras	(184.100)	145.570	920	(6.727)	-	(39.195)	(83.532)
Other	107.629	(5.605)	(114.425)	(2.445)	-	-	(14.846)
	<b>(101.857)</b>	<b>260.313</b>	<b>407.955</b>	<b>42.976</b>	<b>(27.928)</b>	<b>(1.501.869)</b>	<b>(920.410)</b>
<b>Current assets</b>	<b>190.699</b>						<b>-</b>
<b>Noncurrent assets</b>	<b>190.699</b>						<b>77.334</b>
<b>Current liabilities</b>	<b>(433.914)</b>						<b>(971.470)</b>
<b>Noncurrent liabilities</b>	<b>(49.341)</b>						<b>(26.274)</b>

## 9. Accounts Receivables - Concessions

Consolidated	06.30.2023	12.31.2022
Power distribution service concession (9.1)	1.691.901	1.442.819
Bonus from the grant of concession agreements under the quota system (9.2)	785.649	766.832
Generation concession agreements (9.3)	70.996	68.642
	<b>2.548.546</b>	<b>2.278.293</b>
<b>Current</b>	<b>9.385</b>	<b>8.603</b>
<b>Noncurrent</b>	<b>2.539.161</b>	<b>2.269.690</b>

### 9.1 Power distribution service concession

<b>Balance as of January 1, 2023</b>	<b>1.442.819</b>
Transfers from contract assets (Note 10.1)	216.535
Transfers to other receivables (assets held for disposal)	(924)
Fair value recognition	33.615
Loss on disposal	(144)
<b>Balance as of June 30, 2023</b>	<b>1.691.901</b>

Balance corresponding to the estimated portion of investments made in the public service infrastructure whose useful life exceeds the concession period and which, according to the contractual provision, will be indemnified by the Granting Authority at the end of the concession.

## 9.2 Bonus from the grant of concession contracts under the quota system

<b>Balance as of January 1, 2023</b>	<b>766.832</b>
Transfers to electricity grid use charges - customers	(43.542)
Interest (Note 30.1)	62.359
<b>Balance as of June 30, 2023</b>	<b>785.649</b>

On January 5, 2016, Copel GeT entered into a 30-year concession agreement of HPP GPS, in accordance with Law No. 12,783/2013, with payment of the Bonus from the Grant - BO to the Granting Authority, amounting to R\$574,827, as per Aneel Invitation to Bid 12/2015.

The amount of the bonus for the grant was recognized as a financial asset due to the unconditional right of Copel GeT to receive the amount paid with inflation adjustment based on IPCA and interest during the concession period.

## 9.3 Power generation concession contracts

<b>Balance as of January 1, 2023</b>	<b>68.642</b>
Fair value adjustment	2.354
<b>Balance as of June 30, 2023</b>	<b>70.996</b>

Residual balance of the electricity generation assets of HPP GPS and HPP Mourão I. Copel GeT depreciated the plants until 2015, the expiration date of the concessions, and the remaining balance was reclassified to accounts receivable related to the concession and subsequently measured at the best estimate of fair value.

In 2015, Copel GeT expressed to Aneel its interest in receiving the indemnifiable amount, with proof of the realization of the respective investments, and in 2022, it filed the updated indemnifiable amount evaluation report (Note nº 34.2.1 - e).

## 10. Contract assets

<b>Consolidated</b>	<b>06.30.2023</b>	<b>12.31.2022</b>
Power distribution service concession (10.1)	2.260.928	2.332.171
Piped gas distribution service concession (10.2)	31.796	30.032
Power transmission concession (10.3)	5.431.840	5.310.476
	<b>7.724.564</b>	<b>7.672.679</b>
	<b>Current</b>	<b>220.660</b>
	<b>Noncurrent</b>	<b>7.452.019</b>

### 10.1 Power distribution service concession contract

Consolidated	Assets	Special liabilities	Total
<b>Balance as of January 1, 2023</b>	<b>2.405.124</b>	<b>(72.953)</b>	<b>2.332.171</b>
Acquisitions	1.108.548	-	1.108.548
Customers contributions	-	(153.068)	(153.068)
Transfers to intangible assets (Note 17.1)	(910.451)	110.403	(800.048)
Transfers to accounts receivable - concessions (Note 9.1)	(237.587)	21.052	(216.535)
Other transfers	(4.993)	-	(4.993)
Loss on disposal	(5.147)	-	(5.147)
<b>Balance as of June 30, 2023</b>	<b>2.355.494</b>	<b>(94.566)</b>	<b>2.260.928</b>

Balance composed of works in progress mainly related to the construction and expansion of substations, distribution lines and networks and measuring equipment, measured at historical cost, net of special liabilities. As these works are concluded, the amounts are transferred to Accounts receivable related to the concessions and Intangible assets, according to the form of remuneration. During the construction phase, loans, financing and debentures costs are capitalized. In the first 6 months of 2023 these costs totaled R\$8,738, at an average rate of 0.14% p.a. (R\$8,001, at an average rate of 0.17% p.a., in the same period of 2022).

### 10.2 Piped gas distribution service concession contract

<b>Balance as of January 1, 2023</b>	<b>30.032</b>
Acquisitions	6.605
Transfers to intangible assets (Note 17.3)	(4.841)
<b>Balance as of June 30, 2023</b>	<b>31.796</b>

### 10.3 Transmission service concession contract

	Concession assets	RBSE assets	Total
<b>Balance as of January 1, 2023</b>	<b>3.894.276</b>	<b>1.416.200</b>	<b>5.310.476</b>
Realization of gains/losses in business combinations	361	-	361
Transfers to electricity grid use charges - customers	(212.961)	(119.083)	(332.044)
Transfers to property, plant and equipment	(2.092)	-	(2.092)
Transfers from litigations	521	-	521
Remuneration	279.333	103.691	383.024
Construction revenue	61.603	-	61.603
Construction income	1.008	-	1.008
Gain from efficiency (10.3.1)	8.983	-	8.983
<b>Balance as of June 30, 2023</b>	<b>4.031.032</b>	<b>1.400.808</b>	<b>5.431.840</b>

In June 2022, Technical Note No. 85/2022-SGT/Aneel was issued, which dealt with the analysis of the requests for reconsideration on the payment of the financial component and reprofiling of the RBSE Assets, with a monocratic decision (Order No. 1,762/2022) deliberated by a director of Aneel on the subject. This decision was suspended by the collegiate, according to Order No. 1,844/2022, and the terms of that Technical Note are under discussion by the advisors of the Aneel Board of Directors, together with the Superintendence of Tariff Management and Economic Regulation, about the assumptions, methodologies and calculations considered for the formation of this tariff component. More recently, on April 27, 2023, Technical Note No. 85/2023-SGT/Aneel was issued, which presented a technical analysis of the statements about the calculations presented in Technical Note No. 085/2022-SGT/Aneel. Considering that this matter has not yet been deliberated by Aneel Board of Directors, the values approved by Aneel Resolution No. 2,847 of April 22, 2021 are still in effect and appropriate.

#### 10.3.1 Gain (loss) due to efficiency or inefficiency in the implementation and operation of transmission infrastructure

In the construction and operation of the transmission infrastructure, possible positive or negative impacts are expected due to delays and additional costs due to environmental issues, variation in costs, mainly with cables and structures when indexed to foreign currency, additional easement costs and land negotiations, potential earthworks for unforeseen events, early maturity of commercial transactions and RAP revision/readjustment according to the regulatory standards and contractual provisions. Changes in the original project that affect its profitability are recognized directly in the statement of income when incurred, except for the part of RAP related to the operation and maintenance performance of the assets that is recognized as the services are performed. In June 2023, Aneel ratified the tariff review of Copel GeT Concession contracts No. 006/2008 - Bateias/Pilarzinho, No. 022/2012 - Londrina/Figueira and No. 002/2013 - Assis/Paraguaçu Paulista II, with positive repositioning in nominal terms of 11.15%, 4.15% and 7.84%, respectively, generating a gain of R\$ 4,014.

#### 10.3.2 Assumptions adopted for the calculation of contract assets

	06.30.2023			12.31.2022		
	Concession assets	RBSE assets		Concession assets	RBSE assets	
		Financial	Economic		Financial	Economic
Construction margin	1.65%	N/A	N/A	1.65%	N/A	N/A
Operating and maintenance margin	1.65%	N/A	N/A	1.65%	N/A	N/A
Remuneration rate (a)	9.59% p.a.	8.11% p.a.	11.10% p.a.	9.58% p.a.	8.11% p.a.	11.10% p.a.
Contract correction index	IPCA (b)	IPCA	IPCA	IPCA (b)	IPCA	IPCA
Annual RAP, according to Ratifying Resolution	533.479	91.276	151.560	523.713	91.276	151.560

(a) Average rate of contracts

(b) Contract 075/2001 - LT 230 kV Bateias - Jaguariaíva, from Copel GET, and contract 002/2005 - LT 525 kV Ivaiporã - Londrina, from Uirapuru, are adjusted by the IGPM.

## 11. Other Receivables

	Parent Company		Consolidated	
	06.30.2023	12.31.2022	06.30.2023	12.31.2022
Fair value in the purchase and sale of power (Note 34.2.12)	-	-	1.582.397	1.081.758
Services in progress (a)	-	-	374.788	369.916
CDE Transfer (11.2)	-	-	132.169	83.649
Reimbursement of coal consumption values by CDE	-	-	58.422	58.367
Credits on purchases of gas (11.1)	-	-	48.579	45.673
Disposals and decommissioning in progress	14	7	47.342	39.768
Advance payments to employees	815	536	35.045	20.768
Credits - gas concession (11.3)	-	-	21.406	32.825
Contractual advances to suppliers	-	-	19.992	12.709
Bonus for voluntary consumption reduction	-	-	2.917	2.917
Employees transferred compensation to be recovered	374	305	1.148	1.261
Other receivables	148	147	99.977	79.221
	<b>1.351</b>	<b>995</b>	<b>2.424.182</b>	<b>1.828.832</b>
	<b>Current</b>	<b>1.332</b>	<b>977</b>	<b>1.064.925</b>
	<b>Noncurrent</b>	<b>19</b>	<b>1.359.257</b>	<b>931.452</b>

(a) Refers, most of which, to the Research and Development and Energy Efficiency programs, which upon conclusion are offset against the respective liability recorded for this purpose.

### 11.1 Credits on purchases of gas - Compagas

It refers to the acquisition of contracted and guaranteed gas volumes, higher than those effectively withdrawn and used, for which the contract provides for future compensation. Compagas has the right to use and offset this gas within one year after the expiration of the contract. According to the contractual provisions and consumption perspectives, Compagas estimates to fully compensate the contracted volumes up to 2023. The contracts with Petrobras foresee the right to assign this asset.

### 11.2 CDE Transfer

Values of the Energy Development Account - CDE to cover tariff discounts on tariffs, defined in Law No. 10,438/2002 and Decree No. 7,891/2013. The values are stipulated in the Annual Tariff Adjustment/Revision and, monthly, the Company estimates the differences to be compensated in the next tariff adjustment.

### 11.3 Credits - gas concession

Compagas credits recorded to neutralize the economic impacts on the Company's results due to gas price differences and/or difference in margin between the prices contained in the supply tariffs applied to consumers and those billed by suppliers to the concessionaire. The recovery of these values is determined by the Regulatory Agency of Paraná - Agepar, in the process of revising and updating the tariff.

## 12. Taxes

### 12.1 Deferred income tax and social contribution

Parent Company					
	Balance as of January 1, 2023	Recognized in income		Balance as of June 30, 2023	
<b>Noncurrent assets</b>					
Provisions for legal claims	273.514	2.780		276.294	
Expected credit losses	49.443	-		49.443	
Tax losses and negative tax basis	16.271	4.888		21.159	
Post-employment benefits	9.125	(81)		9.044	
Amortization - concession	5.232	191		5.423	
Lease liability	1.635	216		1.851	
Voluntary retirement program	546	(151)		395	
Others	8.393	542		8.935	
	<b>364.159</b>	<b>8.385</b>		<b>372.544</b>	
<b>(-) Noncurrent liabilities</b>					
Escrow deposits monetary variation	23.867	1.359		25.226	
Right-of-use asset	1.556	190		1.746	
Financial instruments	4.859	1.699		6.558	
	<b>30.282</b>	<b>3.248</b>		<b>33.530</b>	
<b>Net</b>	<b>333.877</b>	<b>5.137</b>		<b>339.014</b>	

  

Consolidated					
	Balance as of January 1, 2023	Recognized in income	Business combination effects (Note 1.2)	Recognized comprehensive income	Balance as of June 30, 2023
<b>Noncurrent assets</b>					
Provision for allocation of PIS and Cofins credits	629.427	20.907	-	-	650.334
Provisions for legal claims	635.048	(10.145)	4.643	-	629.546
Post-employment benefits	363.297	7.556	-	-	370.853
Impairment of assets	295.789	(18.932)	-	-	276.857
Tax losses and negative tax basis	195.062	(59.478)	-	-	135.584
Research and development and energy efficiency programs	127.083	14.024	-	-	141.107
Taxes with suspended liability	82.181	3.875	-	-	86.056
Expected credit losses	139.737	(3.562)	-	-	136.175
Lease liability	74.783	405	-	-	75.188
Amortization - concession	57.649	2.610	-	-	60.259
Provisions for performance and profit sharing	14.914	18.152	-	-	33.066
Concession contracts	18.702	(534)	-	-	18.168
Voluntary retirement program	479	(84)	-	-	395
Others	123.861	(2.881)	-	-	120.980
	<b>2.758.012</b>	<b>(28.087)</b>	<b>4.643</b>	<b>-</b>	<b>2.734.568</b>
<b>(-) Noncurrent liabilities</b>					
Concession contracts	1.848.548	31.128	209.086	-	2.088.762
Deemed cost of property, plant and equipment	307.687	(8.591)	-	-	299.096
Accelerated depreciation	128.156	12.916	-	-	141.072
Derivative financial instruments	116.638	9.580	-	-	126.218
Escrow deposits monetary variation	72.827	6.373	-	-	79.200
Right-of-use asset	71.877	(372)	-	-	71.505
Transaction cost on loans and financing and debentures	30.316	1.838	-	-	32.154
Others	55.346	2.533	-	(682)	57.197
	<b>2.631.395</b>	<b>55.405</b>	<b>209.086</b>	<b>(682)</b>	<b>2.895.204</b>
<b>Net</b>	<b>126.617</b>	<b>(83.492)</b>	<b>(204.443)</b>	<b>682</b>	<b>(160.636)</b>
Assets presented in the Statement of Financial Position	1.644.299				1.617.571
Liabilities presented in the Statement of Financial Position	(1.517.682)				(1.778.207)

### 12.1.1 Projection for realization of deferred income tax and social contribution:

	Parent Company		Consolidated	
	Assets	Liabilities	Assets	Liabilities
2023	26.238	(560)	229.031	(120.652)
2024	213.207	(1.102)	660.582	(306.490)
2025	8.134	(1.085)	501.888	(254.492)
2026	8.137	(1.088)	134.950	(258.052)
2027	8.140	(1.090)	99.508	(185.525)
2028 to 2030	23.653	(3.287)	229.588	(484.870)
after 2030	85.035	(25.318)	879.021	(1.285.123)
	<b>372.544</b>	<b>(33.530)</b>	<b>2.734.568</b>	<b>(2.895.204)</b>

### 12.1.2 Unrecognized tax credits

As of June 30, 2023, Company did not recognize income tax and social contribution credits on income tax and social contribution tax losses in the amount of R\$289,981 (R\$197,540, as of December 31, 2022) for not having a reasonable assurance of generation of future taxable profits sufficient to allow the utilization of these tax credits.

## 12.2 Other taxes recoverable and other tax obligations

	Parent Company		Consolidated	
	06.30.2023	12.31.2022	06.30.2023	12.31.2022
<b>Current assets</b>				
Recoverable ICMS (VAT)	-	-	156.944	128.288
Recoverable PIS/Pasep and Cofins taxes (a)	-	-	1.153.187	1.110.659
Other recoverable taxes	-	-	820	747
	-	-	<b>1.310.951</b>	<b>1.239.694</b>
<b>Noncurrent assets</b>				
Recoverable ICMS (VAT)	-	-	189.124	171.374
Recoverable PIS/Pasep and Cofins taxes (a)	40.454	39.810	1.994.400	2.421.176
Other recoverable taxes	-	-	34.516	34.743
	<b>40.454</b>	<b>39.810</b>	<b>2.218.040</b>	<b>2.627.293</b>
<b>Current liabilities</b>				
ICMS (VAT) payable (Note 12.2.3)	-	-	196.742	149.506
ICMS installment payment (Note 12.2.4)	-	-	10.909	10.437
PIS/Pasep and Cofins payable	1.534	28.297	13.533	70.423
IRRF on interest on capital	-	-	2.040	11.372
Special Tax Regularization Program - Pert	-	-	59.776	57.046
Other taxes	705	393	3.626	4.822
	<b>2.239</b>	<b>28.690</b>	<b>286.626</b>	<b>303.606</b>
<b>Noncurrent liabilities</b>				
Social security contributions - injunction on judicial deposit	3.820	3.676	253.664	242.248
ICMS installment payment (Note 12.2.4)	-	-	34.158	37.883
Special Tax Regularization Program - Pert	-	-	333.749	347.029
Other taxes	-	-	6.620	6.331
	<b>3.820</b>	<b>3.676</b>	<b>628.191</b>	<b>633.491</b>

\* Balances of assets and liabilities presented on a net basis, considering the Company's right and intention to realize the assets and liabilities on a net basis.



### 12.2.1 Pis and Cofins credit on ICMS - Copel Distribuição

On August 12, 2009, Copel DIS filed for a writ of mandamus No. 5032406-35.2013.404.7000 with the 3<sup>rd</sup> Federal Court of Curitiba applying for the granting of an order to stop including ICMS in the PIS and Cofins tax base on June 16, 2020, a final unappealable ruling was handed down by the 2<sup>nd</sup> Panel of the Federal Regional Court of the 4<sup>th</sup> Region recognizing the right of Copel DIS to exclude from the PIS and Cofins tax base the full amount of ICMS included in the energy supply and distribution invoices. The ruling also recognized that the limitation period, in this case, is of five years and that, therefore, Copel has the right to recover the amounts that have been paid during the five years preceding the filing of the writ of mandamus until the date of the final unappealable decision.

Based on this favorable decision, Copel DIS recognized the tax credit updated in assets, which has been recovered through offsetting with taxes payable since June 2021, from the qualification of the credit originating from Cofins with the Brazilian Federal Revenue Service. The credit originating from PIS was qualified by the Brazilian Federal Revenue Service on August 25, 2022 and is ready to be used through offsetting.

On May 13, 2021, the Federal Supreme Court concluded the judgment of the motions for clarification filed by the Federal Government in Extraordinary Appeal 574.706/PR, partially granting the following terms: (i) relating to ICMS excluded from the PIS and Cofins calculation basis, the understanding that it is the highlighted ICMS prevailed; and (ii) modulate the effects of the judgment whose production will take place after March 15, 2017, except for the judicial and administrative actions filed up to the date of the session in which the judgment was delivered. Therefore, the final decision on this matter did not impact the final and unappealable decision in favor of Copel DIS, maintaining the treatment and amounts recorded.

The following table shows the movement of the asset:

<b>Balance as of January 1, 2023</b>	<b>3.484.616</b>
Monetary variation	136.970
Offsetting with taxes payable	(473.798)
<b>Balance as of June 30, 2023</b>	<b>3.147.788</b>
	<b>Current 1.235.872</b>
	<b>Noncurrent 1.911.916</b>

The asset balance will continue to be offset against future federal tax debts.

#### **a) Liabilities to be refunded to consumers**

The Company recorded a liability to be refunded to consumers related to the recovery of tax credits for the last 10 years, counting from the date of the final and unappealable decision, considering the current legislation, the statute of limitations period defined in the civil code and the jurisprudence of the courts.

On February 09, 2021, Aneel opened Public Consultation No. 05/2021 aimed at discussing how to return tax credits to consumers, proposing that the amounts to be returned for each tariff cycle (credits with the Brazilian Federal Revenue Office, added to any judicial deposits already received by the concessionaire/permissionaire) are deducted from the electricity bill, through apportionment by the set of

consumers.

Additionally, Aneel Order No. 361/2021 established that in exceptional situations, in which there is a possibility of a significant tariff increase, part of the PIS and Cofins credits may be used in advance of the conclusion of the public consultation, limited to 20% of the total involved in lawsuits filed by distributors.

The following table shows the movement of the liabilities:

<b>Balance as of January 1, 2023</b>	<b>1.995.158</b>
Monetary variation	93.452
(-) Transfer to sectorial financial liabilities (Note 8)	(1.462.673)
<b>Balance as of June 30, 2023</b>	<b>625.937</b>

The balance of the liability will be refunded to the consumer as the tax credits in the asset are offset.

#### **b) Provision for allocation of PIS and Cofins credits**

On June 27, 2022, Federal Law No. 14,385 was enacted, which defines the allocation of mandatory tax amounts collected in excess by the providers of the public electricity distribution service, due to the recognition by the judiciary that ICMS should be excluded from the PIS and Cofins calculation basis.

As detailed earlier in this note, Copel DIS has recognized the right to exclude the full amount of ICMS from the PIS and Cofins calculation basis and has already transferred part of these amounts to consumers, through reductions in the tariff adjustments approved by Aneel.

In this context, despite the lack of regulation of this Law, based on the review of the risk assessment carried out by Management, Copel DIS decided to recognize an additional provision, with no immediate cash effect, referring to the period between the 11<sup>th</sup> and the 16<sup>th</sup> year from the date of the final and unappealable decision of the lawsuit. Thus, on June 30, 2022, R\$810,563 was recorded as a provision for allocation of PIS and Cofins credits and R\$1,011,370 as monetary restatement, totaling R\$1,821,933.

The Management of Copel DIS understands that the refund to consumers is limited to the tax credit amounts of the last 10 years from the date of the final and unappealable decision and, therefore, is evaluating the appropriate measures to be taken, including legal measures, considering the shelter given to unappealable decisions and applicable limitation periods.

On December 12, 2022, the Brazilian Association of Electric Energy Distributors - Abradee filed a Direct Action of Unconstitutionality - ADI with the Federal Supreme Court - STF, questioning Law No. 14,385/2022, which has not yet been judged. The Company awaits the unfolding of the ADI.

The table below shows the changes in the provision:

<b>Balance as of January 1, 2023</b>	<b>1.851.257</b>
Monetary variation	61.491
<b>Balance as of June 30, 2023</b>	<b>1.912.748</b>

Any allocation of this provision will occur only after the asset's tax credits are offset.

### 12.2.2 PIS and Cofins credit on ICMS - Compagas

Balance arising from the final and unappealable decision of the lawsuit in which Compagas discussed the exclusion of ICMS from the PIS and Cofins calculation basis. Given the favorable decision, Compagas recorded assets of R\$107,453 in September 2019 and the entire credit was recovered by March 2023.

### 12.2.3 ICMS on electricity operations

Supplementary Law No. 194/2022 was published on June 23, 2022, prohibiting that ICMS rates be set on electricity transactions at a level higher than on general transactions, considering the essentiality of related goods and services. Furthermore, it set forth that ICMS is not levied on transmission and distribution services and sector charges related to electric energy transactions. In compliance with the law, and after issue of state tax authorities' opinions, the Company implemented the necessary changes in September 2022 to comply with the legislation. However, on February 9, 2023, the Brazilian Supreme Court - STF granted to the States in a preliminary decision, in the records of Direct Action of Unconstitutionality - ADI 7195, the suspension of the article that excluded such items from the taxed portion of the electricity bill. Considering this decision, the Company resumed ICMS taxation on said services and sector charges. On March 3, 2023, the preliminary injunction was approved by the Plenary of the STF.

### 12.2.4 Incentive installment payment program for ICMS tax credits in the State of Paraná

On September 27, 2022, the Company adhered to the installment payment program for previously recognized ICMS, established by the State of Paraná through State Law No. 20946/2021, regulated by State Decree No. 10766/2022, wherein R\$92,249 debts were entered in its report of tax position, updated until September 2022 with fine, interest and monetary restatement. By adhering to said program, the Company reduced R\$41,696 in charges, with a consolidated balance of R\$50,553 at the adhesion date, to be paid in 60 monthly installments until September 2027, according to the mentioned program regulation. The Company has been paying the monthly installments on a regular basis, restated by the Selic rate.

## 12.3 Reconciliation of provision for income tax (IRPJ) and social contribution (CSLL)

	Parent Company			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Income before IRPJ and CSLL</b>	<b>939.245</b>	<b>138.869</b>	<b>319.469</b>	<b>(511.013)</b>
(-) Equity in income	(953.306)	(123.473)	(313.451)	569.476
	<b>(14.061)</b>	<b>15.396</b>	<b>6.018</b>	<b>58.463</b>
<b>IRPJ and CSLL (34%)</b>	<b>4.781</b>	<b>(5.235)</b>	<b>(2.046)</b>	<b>(19.878)</b>
<b>Tax effects on:</b>				
Dividends	379	148	379	88
Non deductible expenses	(23)	(6.001)	(10)	(5.757)
Tax incentives	-	24	-	24
Others	-	13	-	13
<b>Current IRPJ and CSLL</b>	<b>-</b>	<b>(3.978)</b>	<b>-</b>	<b>(3.978)</b>
<b>Deferred IRPJ and CSLL</b>	<b>5.137</b>	<b>(7.073)</b>	<b>(1.677)</b>	<b>(21.532)</b>
Effective rate - %	36,5%	71,8%	27,9%	43,6%

	Consolidated			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Income before IRPJ and CSLL</b>	<b>1.388.620</b>	<b>66.364</b>	<b>507.519</b>	<b>(890.889)</b>
(-) Equity in income	(176.833)	(321.206)	(72.746)	(208.424)
	<b>1.211.787</b>	<b>(254.842)</b>	<b>434.773</b>	<b>(1.099.313)</b>
<b>IRPJ and CSLL (34%)</b>	<b>(412.008)</b>	<b>86.646</b>	<b>(147.823)</b>	<b>373.766</b>
<b>Tax effects on:</b>				
Interest on equity (JSCP)	-	2.806	-	1.483
Dividends	379	148	379	88
Non deductible expenses	(8.208)	(5.978)	(4.285)	(405)
Tax incentives	1.684	5.812	917	2.150
Unrecognized tax loss and negative basis of CSLL	(92.224)	(30.737)	(77.212)	(20.010)
Difference between tax bases of deemed profit and taxable profit	13.183	23.398	(1.772)	13.338
Effect of non taxable monetary variation (Selic) on undue tax payments	46.570	-	22.668	-
Others	5.200	(1.039)	7.315	(1.892)
<b>Current IRPJ and CSLL</b>	<b>(361.932)</b>	<b>(388.271)</b>	<b>(200.109)</b>	<b>(114.422)</b>
<b>Deferred IRPJ and CSLL</b>	<b>(83.492)</b>	<b>469.327</b>	<b>296</b>	<b>482.940</b>
Effective rate - %	36,8%	31,8%	46,0%	33,5%

### 13. Prepaid Expenses

Consolidated		
	06.30.2023	12.31.2022
Program for incentive to alternative energy sources - Proinfra	30.907	30.538
Insurance premiums	17.868	20.919
Transaction costs in the issue of shares (Note 39.1)	7.436	-
Others	9.955	8.629
	<b>66.166</b>	<b>60.086</b>
	<b>Current</b>	<b>58.720</b>
	<b>Noncurrent</b>	<b>7.446</b>
		<b>60.076</b>
		<b>10</b>

### 14. Judicial Deposits

	Parent Company		Consolidated	
	06.30.2023	12.31.2022	06.30.2023	12.31.2022
<b>Taxes claims (14.1)</b>	<b>139.125</b>	<b>135.105</b>	<b>470.594</b>	<b>444.134</b>
<b>Labor claims</b>	<b>641</b>	<b>410</b>	<b>105.290</b>	<b>125.862</b>
<b>Civil claims</b>				
Civil claims	-	-	40.842	39.597
Easements	-	-	16.960	14.726
Customers	-	-	3.674	4.862
	-	-	<b>61.476</b>	<b>59.185</b>
<b>Others</b>	<b>4.091</b>	<b>3.232</b>	<b>4.146</b>	<b>3.277</b>
	<b>143.857</b>	<b>138.747</b>	<b>641.506</b>	<b>632.458</b>

## 14.1 Tax judicial deposits

Of the Consolidated balance on June 30, 2023, R\$254,013 (R\$241,681 on December 31, 2022) refers to the challenge in court of the levy of social security contribution (INSS payable) on certain salary amounts. The liability is recorded under Other Tax Obligations (Note 12.2).

## 15. Investments

### 15.1 Changes in investments

Parent Company	Balance as of January 1, 2023	Equity (a)	Equity valuation adjustments	Investment/ AFAC	Amorti- zation	Dividends and JSCP	Balance as of June 30, 2023
<b>Subsidiaries</b>							
Copel GeT	12.790.070	572.233	-	-	-	(842.153)	12.520.150
Copel DIS	6.610.274	301.220	-	13.000	-	-	6.924.494
Copel SER	8.635	(1.677)	-	30.450	-	-	37.408
Copel COM	418.780	87.838	-	-	-	(138.640)	367.978
UEG Araucária (15.2)	55.414	(41.309)	-	-	-	-	14.105
Compagás (15.2)	284.135	30.696	-	-	-	(64.701)	250.130
Elejor (15.2)	-	927	(927)	-	-	-	-
Elejor - concession rights	9.990	-	-	-	(377)	-	9.613
	<b>20.177.298</b>	<b>949.928</b>	<b>(927)</b>	<b>43.450</b>	<b>(377)</b>	<b>(1.045.494)</b>	<b>20.123.878</b>
<b>Joint Ventures</b>							
Voltalia São Miguel do Gostoso I (15.3)	115.976	(2.525)	-	-	-	-	113.451
Voltalia São Miguel do Gostoso - authorization rights	8.937	-	-	-	(184)	-	8.753
Solar Paraná	7.156	228	-	-	-	(110)	7.274
	<b>132.069</b>	<b>(2.297)</b>	<b>-</b>	<b>-</b>	<b>(184)</b>	<b>(110)</b>	<b>129.478</b>
<b>Associates</b>							
Dona Francisca Energética (15.4)	28.043	2.518	-	-	-	-	30.561
Other	1.934	(2)	-	-	-	-	1.932
	<b>29.977</b>	<b>2.516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32.493</b>
	<b>20.339.344</b>	<b>950.147</b>	<b>(927)</b>	<b>43.450</b>	<b>(561)</b>	<b>(1.045.604)</b>	<b>20.285.849</b>

(a) Adjusted equity, resulting from Subsidiaries' capital deficiency

Consolidated	Balance as of January 1, 2023	Equity	Investment/ AFAC	Amorti- zation	Dividends and JSCP	Other (a)	Balance as of June 30, 2023
<b>Joint Ventures (15.3)</b>							
Voltalia São Miguel do Gostoso I	115.976	(2.525)	-	-	-	-	113.451
Voltalia São Miguel do Gostoso - authorization rights	8.937	-	-	(184)	-	-	8.753
Caiuá	125.297	6.731	-	-	-	-	132.028
Integração Maranhense	192.502	14.831	10.780	-	-	-	218.113
Matrinchã	931.528	45.772	-	-	-	-	977.300
Guaraciaba	467.099	19.391	-	-	-	-	486.490
Paranaíba	263.979	23.623	-	-	134	-	287.736
Mata de Santa Genebra	692.260	33.045	-	-	-	-	725.305
Cantareira	473.369	24.928	-	-	-	-	498.297
Solar Paraná	7.156	228	-	-	(110)	-	7.274
	<b>3.278.103</b>	<b>166.024</b>	<b>10.780</b>	<b>(184)</b>	<b>24</b>	<b>-</b>	<b>3.454.747</b>
<b>Associates</b>							
Dona Francisca Energética (15.4)	28.043	2.518	-	-	-	-	30.561
Foz do Chopim Energética (15.4)	17.116	8.293	-	-	(9.426)	-	15.983
Other	1.934	(2)	-	-	-	-	1.932
	<b>47.093</b>	<b>10.809</b>	<b>-</b>	<b>-</b>	<b>(9.426)</b>	<b>-</b>	<b>48.476</b>
<b>Investment property</b>	<b>535</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>(74)</b>	<b>459</b>
	<b>3.325.731</b>	<b>176.833</b>	<b>10.780</b>	<b>(186)</b>	<b>(9.402)</b>	<b>(74)</b>	<b>3.503.682</b>

(a) Transfers to contract assets, intangible assets and other receivables (assets intended for disposal).

AFAC - Advance for future capital increase

JSCP - Interest on equity

## 15.2 Subsidiaries with non-controlling interests

### 15.2.1 Summarized financial information

Balance as of June 30, 2023	Compagás	Elejor	UEG Araucária
<b>ASSETS</b>	<b>1.072.730</b>	<b>830.586</b>	<b>141.947</b>
Current assets	286.404	221.925	71.357
Noncurrent assets	786.326	608.661	70.590
<b>LIABILITIES</b>	<b>1.072.730</b>	<b>830.586</b>	<b>141.947</b>
Current liabilities	482.048	112.629	55.974
Noncurrent liabilities	100.228	728.856	16.485
Equity	490.454	(10.899)	69.488
<b>STATEMENT OF INCOME</b>			
Net operating revenue	523.183	75.256	-
Operating costs and expenses	(427.478)	(45.366)	(194.687)
Financial results	(4.927)	3.577	4.808
Income tax and social contribution	(30.590)	(8.201)	(13.614)
<b>Net income (loss)</b>	<b>60.188</b>	<b>25.266</b>	<b>(203.493)</b>
Other comprehensive income	-	(1.325)	-
<b>Total comprehensive income</b>	<b>60.188</b>	<b>23.941</b>	<b>(203.493)</b>
<b>STATEMENTS OF CASH FLOWS</b>			
Cash flows from operating activities	106.611	(4.632)	(19.953)
Cash flows from investing activities	(6.607)	(3.762)	(9.475)
Cash flows from financing activities	(45.749)	-	-
<b>TOTAL EFFECTS ON CASH AND CASH EQUIVALENTS</b>	<b>54.255</b>	<b>(8.394)</b>	<b>(29.428)</b>
Cash and cash equivalents at the beginning of the year	61.059	185.916	64.991
Cash and cash equivalents at the end of the year	115.314	177.522	35.563
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>54.255</b>	<b>(8.394)</b>	<b>(29.428)</b>

To balance Compagás short-term financial capacity, which has negative net working capital, Management is monitoring and adopting measures to lengthen the debt. The loss recorded at UEG Araucária is due to the absence of revenue, given that the plant was not dispatched in the period, because of the positive hydrological scenario.

### 15.2.2 Changes in equity attributable to non-controlling shareholders

	Compagás 49%	Elejor 30%	UEG Araucária 18.8%	Consolidated
<b>Participation in capital stock</b>				
<b>Balance as of January 1, 2023</b>	<b>272.995</b>	<b>(10.451)</b>	<b>51.317</b>	<b>313.861</b>
Net income (loss)	29.491	7.579	(38.256)	(1.186)
Other comprehensive income	-	(398)	-	(398)
Dividends	(62.164)	-	-	(62.164)
<b>Balance as of June 30, 2023</b>	<b>240.322</b>	<b>(3.270)</b>	<b>13.061</b>	<b>250.113</b>

### 15.3 Summarized information on the main joint ventures

	Voltalia	Caiuá	Integração Maranhense	Matrinchã	Guaraciaba	Paranaíba	Mata de Santa Genebra	Cantareira
<b>Balance as of June 30, 2023</b>								
<b>ASSETS</b>	<b>233.837</b>	<b>332.510</b>	<b>614.018</b>	<b>2.942.413</b>	<b>1.615.499</b>	<b>2.006.905</b>	<b>3.691.288</b>	<b>1.865.331</b>
<b>Current assets</b>	<b>11.353</b>	<b>40.033</b>	<b>98.303</b>	<b>397.451</b>	<b>234.986</b>	<b>213.199</b>	<b>647.647</b>	<b>247.721</b>
Cash and cash equivalents	11.121	10.111	28.755	98.047	66.440	38.930	53.033	80.686
Other current assets	232	29.922	69.548	299.404	168.546	174.269	594.614	167.035
<b>Noncurrent assets</b>	<b>222.484</b>	<b>292.477</b>	<b>515.715</b>	<b>2.544.962</b>	<b>1.380.513</b>	<b>1.793.706</b>	<b>3.043.641</b>	<b>1.617.610</b>
<b>LIABILITIES</b>	<b>233.837</b>	<b>332.510</b>	<b>614.018</b>	<b>2.942.413</b>	<b>1.615.499</b>	<b>2.006.905</b>	<b>3.691.288</b>	<b>1.865.331</b>
<b>Current liabilities</b>	<b>2.303</b>	<b>12.639</b>	<b>18.510</b>	<b>144.005</b>	<b>159.469</b>	<b>99.588</b>	<b>91.376</b>	<b>72.860</b>
Financial liabilities	-	6.419	10.193	131.661	44.111	65.219	72.896	63.346
Other current liabilities	2.303	6.220	8.317	12.344	115.358	34.369	18.480	9.514
<b>Noncurrent liabilities</b>	<b>-</b>	<b>50.427</b>	<b>150.380</b>	<b>803.914</b>	<b>463.193</b>	<b>732.883</b>	<b>2.152.196</b>	<b>775.537</b>
Financial liabilities	-	26.089	36.733	540.517	381.196	448.768	1.696.128	407.263
Other noncurrent liabilities	-	24.338	113.647	263.397	81.997	284.115	456.068	368.274
<b>Equity</b>	<b>231.534</b>	<b>269.444</b>	<b>445.128</b>	<b>1.994.494</b>	<b>992.837</b>	<b>1.174.434</b>	<b>1.447.716</b>	<b>1.016.934</b>
<b>STATEMENT OF INCOME</b>								
Net operating revenue	-	19.797	36.194	171.052	89.544	179.359	223.684	97.769
Operating costs and expenses	(45)	(3.204)	4.690	(13.948)	(8.120)	(9.743)	(32.252)	(3.141)
Financial results	534	(239)	(307)	(27.481)	(19.300)	(26.152)	(91.427)	(17.565)
Equity in earnings of investees	(5.540)	-	-	-	-	-	-	-
Income tax and social contribution	(102)	(2.618)	(10.311)	(36.209)	(22.550)	(47.043)	(34.047)	(26.190)
<b>Net income (loss)</b>	<b>(5.153)</b>	<b>13.736</b>	<b>30.266</b>	<b>93.414</b>	<b>39.574</b>	<b>96.421</b>	<b>65.958</b>	<b>50.873</b>
Other comprehensive income	-	-	-	-	-	-	-	-
<b>Total comprehensive income</b>	<b>(5.153)</b>	<b>13.736</b>	<b>30.266</b>	<b>93.414</b>	<b>39.574</b>	<b>96.421</b>	<b>65.958</b>	<b>50.873</b>
Investment interest - %	49,0	49,0	49,0	49,0	49,0	24,5	50,1	49,0
Investment book value	113.451	132.028	218.113	977.300	486.490	287.736	725.305	498.297

On June 30, 2023, the interest of Copel in the contingent liabilities classified as a possible loss is equivalent to R\$313,531 (R\$413,034 as of December 31, 2022).

### 15.4 Summarized information of the main associates

	Dona Francisca	Foz do Chopim
<b>Balance as of June 30, 2023</b>		
<b>ASSETS</b>	<b>174.801</b>	<b>46.655</b>
Current assets	14.900	7.730
Noncurrent assets	159.901	38.925
<b>LIABILITIES</b>	<b>174.801</b>	<b>46.655</b>
Current liabilities	17.876	1.974
Noncurrent liabilities	24.216	-
Equity	132.709	44.681
<b>STATEMENT OF INCOME</b>		
Net operating revenue	33.119	29.978
Operating costs and expenses	(18.791)	(5.896)
Financial results	(2.213)	106
Income tax and social contribution	(1.182)	(1.007)
<b>Net income</b>	<b>10.933</b>	<b>23.181</b>
Other comprehensive income	-	-
<b>Total comprehensive income</b>	<b>10.933</b>	<b>23.181</b>
Investment interest - %	23,03	35,77
Investment book value	30.561	15.983

On June 30, 2023, the interest of Copel in the contingent liabilities of its associates is equivalent to R\$2,827 (R\$2,581 as of December 31, 2022).

## 16. Property, Plant and Equipment

### 16.1 Property, plant and equipment by asset class

Consolidated	Cost	Accumulated depreciation	06.30.2023	Cost	Accumulated depreciation	12.31.2022
<b>In service</b>						
Reservoirs, dams and aqueducts	8.200.849	(4.998.014)	3.202.835	8.200.744	(4.925.970)	3.274.774
Machinery and equipment	10.366.154	(3.277.672)	7.088.482	8.951.061	(3.060.695)	5.890.366
Buildings	2.015.270	(1.177.642)	837.628	2.001.801	(1.160.549)	841.252
Land	515.206	(64.227)	450.979	510.681	(59.157)	451.524
Vehicles and aircraft	33.160	(31.065)	2.095	35.457	(33.115)	2.342
Furniture and fixtures	17.147	(11.087)	6.060	17.007	(10.871)	6.136
(-) Impairment (16.4)	(1.071.565)	-	(1.071.565)	(785.205)	-	(785.205)
(-) Special Obligations	(748)	392	(356)	(748)	330	(418)
	<b>20.075.473</b>	<b>(9.559.315)</b>	<b>10.516.158</b>	<b>18.930.798</b>	<b>(9.250.027)</b>	<b>9.680.771</b>
<b>In progress</b>						
Cost	451.420	-	451.420	575.080	-	575.080
(-) Impairment (16.4)	(14.879)	-	(14.879)	(186.383)	-	(186.383)
	<b>436.541</b>	<b>-</b>	<b>436.541</b>	<b>388.697</b>	<b>-</b>	<b>388.697</b>
	<b>20.512.014</b>	<b>(9.559.315)</b>	<b>10.952.699</b>	<b>19.319.495</b>	<b>(9.250.027)</b>	<b>10.069.468</b>

On March 25, 2023, the scheduled stoppage for inspection of the generating unit 3 of HPP GBM, a plant belonging to FDA, subsidiary of Copel GET, was concluded. An isolated fault was identified in the upper wear ring of the turbine rotor, The recovery procedures are in progress and any financial impacts resulting from the unavailability of the generating unit or any reduction in the plant's assured energy can only be estimated once the work has been completed.

On June 07, 2023, the generating center (Stream Diver) of the SHP Bela Vista was cleared for commercial operation, completing 100% of the project. However, the three generating units went into commercial operation in 2021.



## 16.2 Changes in property, plant and equipment

Consolidated	Balance as of January 1, 2023	Additions / Impairment	Depreciation	Loss on disposal	Transfers	Effects of business combination (Note 1.2)	Balance as of June 30, 2023
<b>In service</b>							
Reservoirs, dams and aqueducts	3.274.774	-	(72.061)	(14)	136	-	3.202.835
Machinery and equipment	5.890.366	-	(194.316)	(2.157)	255.161	1.139.428	7.088.482
Buildings	841.252	-	(18.360)	(501)	15.237	-	837.628
Land	451.524	-	(5.145)	(523)	5.123	-	450.979
Vehicles and aircraft	2.342	-	(247)	-	-	-	2.095
Furniture and fixtures	6.136	-	(307)	(2)	228	5	6.060
(-) Impairment (16.4)	(785.205)	(114.856)	-	-	(171.504)	-	(1.071.565)
(-) Special Obligations	(418)	-	62	-	-	-	(356)
	<b>9.680.771</b>	<b>(114.856)</b>	<b>(290.374)</b>	<b>(3.197)</b>	<b>104.381</b>	<b>1.139.433</b>	<b>10.516.158</b>
<b>In progress</b>							
Cost	575.080	102.460	-	(2)	(273.793)	47.675	451.420
(-) Impairment (16.4)	(186.383)	-	-	-	171.504	-	(14.879)
	<b>388.697</b>	<b>102.460</b>	<b>-</b>	<b>(2)</b>	<b>(102.289)</b>	<b>47.675</b>	<b>436.541</b>
	<b>10.069.468</b>	<b>(12.396)</b>	<b>(290.374)</b>	<b>(3.199)</b>	<b>2.092</b>	<b>1.187.108</b>	<b>10.952.699</b>

During the construction phase, loans, financing and debentures costs are capitalized. In the first 6 months of 2023 these costs totaled R\$871, at an average rate of 0.016% p.a. (R\$9,761, at an average rate of 0.24% p.a., in the same period of 2022).

## 16.3 Joint operations - consortiums

The amounts recorded under property, plant and equipment referring to the share of interest of Copel GeT in consortiums are shown below:

Joint operations	Share Copel GeT (%)	Annual average depreciation rate (%)	06.30.2023	12.31.2022
<b>HPP Gov. Jayme Canet Júnior (Mauá) - Consórcio Energético Cruzeiro do Sul</b>	<b>51,0</b>			
In service			859.882	859.882
(-) Accumulated depreciation		2,90	(301.218)	(288.728)
In progress			20.222	19.899
			<b>578.886</b>	<b>591.053</b>
<b>HPP Baixo Iguaçu</b>	<b>30,0</b>			
In service			695.367	693.487
(-) Accumulated depreciation		3,28	(98.608)	(87.278)
In progress			50.183	55.863
			<b>646.942</b>	<b>662.072</b>
			<b>1.225.828</b>	<b>1.253.125</b>

## 16.4 Impairment of generation segment assets

The assets with impairment balances recorded as of June 30, 2023, are the following:

Consolidated	Property, Plant and Equipment			Value in use
	Cost	Depreciation	Impairment	
HPP Colíder	2.579.557	(353.135)	(603.988)	1.622.434
UEGA	695.808	(395.917)	(258.556)	41.335
Consórcio Tapajós (a)	14.879	-	(14.879)	-
Power plants in Paraná	1.031.421	(120.085)	(209.021)	702.315
	<b>4.321.665</b>	<b>(869.137)</b>	<b>(1.086.444)</b>	<b>2.366.084</b>

(a) Project under development

The table below shows the changes in the impairment:

Consolidated	Balance as of January 1, 2023	Impairment / Reversal	Transfer	Balance as of June 30, 2023
<b>In service</b>				
HPP Colíder	(632.559)	28.571	-	(603.988)
UEGA	(108.132)	(150.424)	-	(258.556)
Power plants in Paraná	(44.514)	6.997	(171.504)	(209.021)
	<b>(785.205)</b>	<b>(114.856)</b>	<b>(171.504)</b>	<b>(1.071.565)</b>
<b>In progress</b>				
Consórcio Tapajós	(14.879)	-	-	(14.879)
Power plants in Paraná	(171.504)	-	171.504	-
	<b>(186.383)</b>	<b>-</b>	<b>171.504</b>	<b>(14.879)</b>
	<b>(971.588)</b>	<b>(114.856)</b>	<b>-</b>	<b>(1.086.444)</b>

For HPP Colíder and other power plants in Paraná, the value in use calculation considered assumptions and budgets of the Company, and the after-tax discount rate derived from the WACC methodology for the electric energy generation segment, which remained the same as on December 31, 2022 (5.71% p.a.). The review of the expected revenue from the sale of energy, which offset increases in operating costs and regulatory charges, as well as the change in book value, allowed the partial reversal of the impairment in March 2023.

For UEGA, the value in use calculation considered the assumptions and budgets of the Company, review of the expected dispatch, update of the Variable Unit Cost ("CVU") and the after-tax discount rate derived from the WACC methodology for the electric energy generation segment, plus the additional risk associated with the variation in revenue, which remained the same as on December 31, 2022 (7.00% p.a.). Due to the review of the assumptions, mainly the reduction in the expectation of dispatch from the plant as a result of the hydrological scenario, impairment was recognized in June 2023.

The transfer refers to the accumulated impairment balance of TPP Figueira, made after the completion of the modernization work and the plant's entry into commercial operation.

## 17. Intangible assets

Consolidated	06.30.2023	12.31.2022
Concession agreement - distribution of electricity (17.1)	7.778.351	7.257.827
Generation concession agreements/ authorization (17.2)	2.937.264	2.252.615
Concession agreement - piped gas distribution (17.3)	713.004	726.107
Other (17.4)	42.055	41.178
	<b>11.470.674</b>	<b>10.277.727</b>

Management did not identify evidence that would justify the need to recognize impairment of intangible assets.

### 17.1 Power distribution service concession

Consolidated	Intangible asset in service	Special liabilities in service	Total
<b>Balance as of January 1, 2023</b>	<b>10.033.251</b>	<b>(2.775.424)</b>	<b>7.257.827</b>
Transfers from contract assets (Note 10.1)	910.451	(110.403)	800.048
Other transfers	3	-	3
Amortization quotas - concession (a)	(306.400)	80.226	(226.174)
Amortization quotas - PIS/Pasep and Cofins credits	(5.220)	-	(5.220)
Loss on disposal	(48.133)	-	(48.133)
<b>Balance as of June 30, 2023</b>	<b>10.583.952</b>	<b>(2.805.601)</b>	<b>7.778.351</b>

The balance refers to the portion of infrastructure that will be used during concession, net of special liabilities. The special liabilities represent the resources related to the financial participation of consumers, the Federal, State and Municipal Governments, destined for investments in projects related to the concession, and are not onerous liabilities or shareholder credits.

### 17.2 Generation concession agreements

Consolidated	Concession contract (a)	Concession and authorization rights/ goodwill	Total
<b>Balance as of January 1, 2023</b>	<b>1.530.777</b>	<b>721.838</b>	<b>2.252.615</b>
Effect of acquisition of control (Note 1.2)	-	614.958	614.958
Technical goodwill arising from the business combination (Note 1.2)	-	204.443	204.443
Amortization quotas - concession and authorization (b)	(114.250)	(20.502)	(134.752)
<b>Balance as of June 30, 2023</b>	<b>1.416.527</b>	<b>1.520.737</b>	<b>2.937.264</b>

(a) Includes the balances of use of public asset and hydrological risk renegotiation

(b) Amortization during the concession/authorization as of the start of commercial operations of the enterprises.

### 17.3 Piped gas distribution service concession

<b>Balance as of January 1, 2023</b>	<b>726.107</b>
Transfers from contract assets (Note 10.2)	4.841
Amortization quotas - concession (a)	(17.944)
<b>Balance as of June 30, 2023</b>	<b>713.004</b>

(a) Amortization by the expected useful life of the asset (30 years for gas distribution operation assets and 10 years for other assets) limited to the final term of the concession.

## 17.4 Other intangible assets

Assets consisting of software purchased from third parties or generated internally, measured at total acquisition cost minus amortization expenses.

Consolidated	in service	in progress	Total
<b>Balance as of January 1, 2023</b>	<b>12.848</b>	<b>28.330</b>	<b>41.178</b>
Business combination effects (Note 1.2)	4	-	4
Acquisitions	18	4.692	4.710
Capitalizations for intangible in service	13.767	(13.767)	-
Amortization quotas (a)	(3.832)	-	(3.832)
Loss on disposal	-	(5)	(5)
<b>Balance as of June 30, 2023</b>	<b>22.805</b>	<b>19.250</b>	<b>42.055</b>

(a) Annual amortization rate: 20%.

## 18. Payroll, Social Charges and Accruals

	Parent Company		Consolidated	
	06.30.2023	12.31.2022	06.30.2023	12.31.2022
<b>Social security liabilities</b>				
Taxes and social contribution	1.048	1.262	33.090	42.829
Social security charges on paid vacation and 13th salary	996	773	24.793	15.547
	<b>2.044</b>	<b>2.035</b>	<b>57.883</b>	<b>58.376</b>
<b>Labor liabilities</b>				
Payroll, net (a)	-	875	85	47.462
Vacation and 13 <sup>th</sup> salary	2.875	2.543	110.765	95.930
Provisions for performance and profit sharing	3.116	688	111.678	47.726
Voluntary dismissal program	13	458	58	2.895
Other liabilities	7	6	475	400
	<b>6.011</b>	<b>4.570</b>	<b>223.061</b>	<b>194.413</b>
	<b>8.055</b>	<b>6.605</b>	<b>280.944</b>	<b>252.789</b>

(a) The balance as of December 31, 2022 refers to the provision for the salary adjustment referring to the Collective Labour Agreement approved in January 2023, with retroactive effects to October 2022 (base date of the agreement).

## 19. Accounts Payable to Suppliers

Consolidated	06.30.2023	12.31.2022
Energy power	1.200.290	1.208.733
Materials and supplies	639.326	626.710
Natural gas for resale	76.718	93.696
Charges for use of grid system	301.924	286.331
	<b>2.218.258</b>	<b>2.215.470</b>
	<b>Current</b>	<b>2.083.527</b>
	<b>Noncurrent</b>	<b>134.731</b>
		<b>2.090.022</b>
		<b>125.448</b>

## 20. Loans and Financing

Consolidated												
Contracts	Company	Allocation	Guarantees	Issue Date	Number of installment	Final maturity	Payment of charges	Contractual financial charges p.a.	Effective interest rate p.a.	Contract amount	06.30.2023	12.31.2022
LOCAL CURRENCY Banco do Brasil CCB 265.901.903	Copel DIS	Working capital.	Credit assignment	06.29.2022	2	06.24.2025	Quarterly	DI + spread 1,25%	DI + spread 2,14%	750.000	751.673 751.673	751.673 751.673
Caixa Econômica Federal												
Commercial paper (a)	Copel GET	Partial amortization of the 3 <sup>rd</sup> , 4 <sup>th</sup> and 5 <sup>th</sup> debenture issues and meeting various short-term obligations, including energy purchases, regulatory obligations and dividends.	Personal guarantee	09.10.2022	2	09.10.2025	Half-yearly	DI + spread 1,22%	DI + spread 1,31%	1.000.000	1.043.151 1.043.151	1.037.946 1.037.946
Caixa Econômica Federal 415.855-22/14	Copel DIS	Rural Electricity Program - Luz para Todos.	Own revenue; issue of promissory notes and commercial duplicates.	03.31.2015	120	12.08.2026	Monthly	6.0%	6.0%	16.984	6.704 6.704	7.664 7.664
Banco do Nordeste do Brasil		Implementation of Jandaira Wind Complex.	Bank guarantee	05.31.2021	192	06.15.2038	Monthly	2.7086% + IPCA <sup>(1)</sup>	3.0107% + IPCA	21.687	20.593	17.969
35202164527986	Jandaira II			05.31.2021	192	06.15.2038	Monthly	2.2161% + IPCA <sup>(1)</sup> and 2.7086% + IPCA <sup>(1)</sup>	3.0107% + IPCA	56.421	53.559	46.644
35202162927987	Jandaira III			05.31.2021	192	06.15.2038	Monthly	2.7086% + IPCA <sup>(1)</sup>	3.0107% + IPCA	65.158	61.817	53.843
35202160027984	Jandaira IV			05.31.2021	192	06.15.2038	Monthly	2.2161% + IPCA <sup>(1)</sup> and 2.7086% + IPCA <sup>(1)</sup>	3.0107% + IPCA	65.421	62.075	54.053
35201915725525	Potiguar B141			Implementation of Vilas Wind Complex.	Fiduciary assignment of credit rights; fiduciary assignment of rights under the O&M contract; fiduciary assignment of rights arising from the authorization; pledge of shares; fiduciary alienation of project machinery and equipment; 100% bank guarantee; fiduciary assignment of the Debt Service Reserve Accounts; fiduciary assignment of the operating reserve account (O&M); Shareholder support agreement	04.04.2019	216	04.15.2039	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	92.138
35201922425522	Potiguar B142	04.04.2019	216			04.15.2039	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	92.213	87.928	89.709
35201926525533	Potiguar B143	04.11.2019	216			04.15.2039	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	92.138	87.602	89.376
35201910625534	Ventos de Vila Paraiba IV	04.18.2019	216			05.15.2039	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	92.138	89.094	91.004
352020148727169	Potiguar B61	08.11.2020	216			08.15.2040	Monthly	IPCA + 1.4865%	IPCA + 1.4865%	163.886	183.176	186.552
18120185433499	Aventura II	Implementation of Aventura Wind Complex	Bank guarantee	12.28.2018	204	01.15.2039	Monthly	IPCA + 2.5707%	IPCA + 2.5707%	69.338	62.594	-
18120185473500	Aventura III			12.28.2018	204	01.15.2039	Monthly	IPCA + 2.5707%	IPCA + 2.5707%	82.490	74.716	-
18120185483501	Aventura IV			12.28.2018	204	01.15.2039	Monthly	IPCA + 2.5707%	IPCA + 2.5707%	97.887	88.082	-
18120185493502	Aventura V			12.28.2018	204	01.15.2039	Monthly	IPCA + 2.5707%	IPCA + 2.5707%	98.684	89.504	-
18720193955241	SRMN I	Implementation of Santa Rosa & Mundo Novo Wind Complex (SRMN)	Bank guarantee	04.30.2019	252	05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	110.922	118.288	-
18720193965240	SRMN II			04.30.2019	252	05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	97.057	102.715	-
18720193875242	SRMN III			04.30.2019	252	05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	110.922	119.537	-
18720193985243	SRMN IV			04.30.2019	252	05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	110.922	120.794	-
18720193995244	SRMN V			04.30.2019	252	05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	83.192	89.177 1.599.156	- 718.835
Banco do Brasil - BNDES Transfer												
21/02000-0	Copel GeT	Implementation of Mauá HPP.	Revenue from energy sales from the plant.	04.16.2009	179	01.15.2028	Monthly	2.13% above TJLP	2.13% above TJLP	169.500	55.078 55.078	60.720 60.720

(a) Commercial paper, single series, for public distribution with restricted efforts. Guarantor: Copel. Trustee: Pentágono S.A. DTVM.

(1) - IPCA used in the calculation of interest and not in the update of the principal.

(continued)

Consolidated														
Contracts	Company	Allocation	Guarantees	Issue Date	Number of installment	Final maturity	Payment of charges	Contractual financial charges p.a.	Effective interest rate p.a.	Contract amount	06.30.2023	12.31.2022		
BNDES														
820989.1	Copel GeT	Implementation of Mauá HPP.	Revenue from energy sales from the plant.	03.17.2009	179	01.15.2028	Monthly	1.63% above TJLP	1.63% above TJLP	169.500	55.078	60.719		
1120952.1		Implementation of transmission line between Foz do Iguaçu and Cascavel Oeste substations.	Assignment of receivables; revenue from energy transmission services.	12.16.2011	168	04.15.2026	Monthly	1.82% and 1.42% above TJLP	1.82% and 1.42% above TJLP	44.723	9.566	11.186		
1220768.1		Implementation of Cavernoso II SHP.	Revenue from energy sales from the plant.	09.28.2012	192	07.15.2029	Monthly	1.36% above TJLP	1.36% above TJLP	73.122	29.760	32.012		
13211061		Implementation of Colider HPP.	Assignment of receivables	12.04.2013	192	10.15.2031	Monthly	0% and 1.49% above TJLP	6.43% and 7.68%	1.041.155	584.621	615.968		
13210331		Implementation of Cerquinho III substation.		12.03.2013	168	08.15.2028	Monthly	1.49% and 1.89% above TJLP	1.49% and 1.89% above TJLP	17.644	6.881	7.502		
15206041		Implementation of transmission line Assis - Paraguaçu Paulista II.		12.28.2015	168	06.15.2030	Monthly	2.42% above TJLP	9.04%	34.265	15.154	16.139		
15205921		Implementation of transmission lines Londrina - Figueira and Salto Osório - Foz do Chopim.		12.28.2015	168	12.15.2029	Monthly	2.32% above TJLP	8.93%	21.584	8.914	9.542		
18205101		Implementation of Baixo Iguaçu HPP.		11.22.2018	192	06.15.2035	Monthly	1.94% above TJLP	8.50%	194.000	154.473	159.948		
19207901 - A+B+E+F+G+H		Implementation of transmission facilities for the line: substation Medianeira; substation Curitiba Centro and Curitiba Uberaba and substation Andará Leste.		06.03.2020	279	12.15.2043	Monthly	IPCA + 4.8165%	IPCA + 4.8570%	206.882	204.404	200.932		
19207901 - C+D+I+J		Implementation of transmission facilities for the line: transmission line Curitiba Leste - Blumenau and Baixo Iguaçu - Realeza.		06.03.2020	267	12.15.2043	Monthly	IPCA + 4.8165%	IPCA + 4.8570%	225.230	192.125	188.869		
14205611-C	Copel DIS	Preservation of business, improvements, operating support and general investments in the expansion and consolidation of projects and social investment programs of companies (ISE).		Surety of Copel; assignment of revenues and indemnity rights under the concession.	12.15.2014	113	06.15.2024	Monthly	6.0%	6.0%	78.921	7.837	11.757	
14.2.1271.1	Santa Maria	Construction and implementation of wind generating plants.	Surety of Copel; pledge of shares; assignment of receivables and revenues.	06.01.2015	192	08.15.2031	Monthly	1.66% above TJLP	8.26%	71.676	32.351	34.125		
14.2.1272.1	Santa Helena			06.01.2015	192	08.15.2031	Monthly	1.66% above TJLP	8.26%	82.973	35.102	37.027		
11211521	GE Farol		Pledge of shares; assignment of receivables from energy sales from the project; assignment of machinery and equipment.	03.19.2012	192	06.15.2030	Monthly	2.34% above TJLP	2.34% above TJLP	54.100	28.085	29.888		
11211531	GE Boa Vista			03.19.2012	192	06.15.2030	Monthly	2.34% above TJLP	2.34% above TJLP	40.050	20.764	22.096		
11211541	GE S.B. do Norte			03.19.2012	192	06.15.2030	Monthly	2.34% above TJLP	2.34% above TJLP	90.900	47.090	50.112		
11211551	GE Olho D'Água			03.19.2012	192	06.15.2030	Monthly	2.34% above TJLP	2.34% above TJLP	97.000	50.292	53.519		
18204611	Cutia		Pledge of shares; assignment of receivables.	10.10.2018	192	07.15.2035	Monthly	2.04% above TJLP	8.37%	619.405	533.646	543.337		
13212221 - A	Costa Oeste	Implementation of transmission line between Cascavel Oeste and Umuarama Sul substations and implementation of Umuarama Sul substation.	Assignment of receivables; 100% of pledged shares.	12.03.2013	168	11.30.2028	Monthly	1.95% + TJLP	1.95% + TJLP	27.634	11.828	12.842		
13212221 - B				12.03.2013	106	09.30.2023	Monthly	3.5%	3.5%	9.086	199	598		
14205851 - A	Marumbi	Implementation of transmission line between Curitiba and Curitiba Leste and implementation of Curitiba Leste substation.		07.08.2014	168	06.30.2029	Monthly	2.00% + TJLP	2.00% + TJLP	33.460	15.770	16.981		
14205851 - B				07.08.2014	106	04.30.2024	Monthly	6.0%	6.0%	21.577	1.886	3.020		
Total local currency														

DI - Interbank Deposit Rate  
 IPCA - Inflation Index  
 TJLP - Long term interest rate

## 20.1 Maturity of noncurrent installments

	Consolidated		
	Gross debt	(-) Transaction cost	Net debt
<b>06.30.2023</b>			
2024	504.779	(4.570)	500.209
2025	1.636.896	(5.845)	1.631.051
2026	265.212	(2.350)	262.862
2027	268.978	(2.351)	266.627
2028	254.676	(2.364)	252.312
After 2028	2.251.030	(16.877)	2.234.153
	<b>5.181.571</b>	<b>(34.357)</b>	<b>5.147.214</b>

## 20.2 Changes in loans and financing

Consolidated	Total
<b>Balance as of January 1, 2023</b>	<b>4.650.363</b>
Business combination effects (Note 1.2)	875.738
Funding	31.303
Charges	276.391
Monetary and exchange variations	24.980
Amortization - principal	(129.139)
Payment - charges	(271.476)
<b>Balance as of June 30, 2023</b>	<b>5.458.160</b>

## 20.3 Covenants

Loans and financing agreements contain clauses that require economic and financial ratios to be maintained within pre-determined parameters, requiring annual fulfillment and other conditions to be complied with, such as not changing the Company's interest in the capital stock of subsidiaries that would represent change of control without prior consent. The non-compliance with the contracted conditions may result in fines or in the declaration of the early maturity of debts.

On December 31, 2022, all financial indicators measured annually were fully met. On June 30, 2023, all other agreed indicators and conditions were fully met.

As a result of the process of transforming Copel into a company with dispersed capital and no controlling shareholder, as detailed in Note 39.1, the consent of the creditors was obtained, through financial compensation (paid in July 2023, except for the compensation agreed at the General Meeting of Note Holders which defined payment within ten days of the settlement of the offer) so that the change in shareholder control would not characterize an event of early maturity of the Company's debts. In addition, the administrative and communication items with the financial institutions provided for in the consent documents are being dealt with.

As far as the BNDES is concerned, the process was authorized on July 13, 2023, with other conditions as resolutions, as follows:

- (i) No unfavorable pronouncement from the Paraná State Court of Auditors invalidating the process;
- (ii) Value of the primary offer within the agreed limit;

(iii) Consent to the change of control of Copel by the debenture holders, note holders and other financial creditors; and

(iv) Obtaining the new concessions for the hydroelectric plants Governador Bento Munhoz da Rocha Netto, Governador Ney Braga and Governador José Richa.

The company has begun the formal procedures for signing the new concession contracts, which should take place by December 2023, and so far there have been no unfavorable pronouncements from the Paraná State Court of Auditors.

The financial covenants contained in the agreements are presented below:

Company	Contractual Instrument	Annual financial ratios	Limit
Copel GeT	BNDES Finem No. 820989.1 - Mauá Banco do Brasil No. 21/02000-0 - Mauá	EBITDA / Net financial results	≥ 1.3
	Commercial paper	Debt service coverage ratio Consolidated net debt / Consolidated EBITDA	≥ 1.5 ≤ 3.5
Copel DIS	BNDES Finem No. 14205611	Financial indebtedness / EBITDA	≤ 4.0
Santa Maria	BNDES Finem No. 14212711	Debt service coverage ratio	≥ 1.3
Santa Helena	BNDES Finem No. 14212721		
São Bento Energia, Investimento e Participações	BNDES Assignment Agreement	Debt service coverage ratio	≥ 1.3
GE Boa Vista S.A.	BNDES Finem No. 11211531		
GE Farol S.A.	BNDES Finem No. 11211521		
GE Olho D'Água S.A.	BNDES Finem No. 11211551		
GE São Bento do Norte S.A.	BNDES Finem No. 11211541		
Cutia	BNDES Finem No. 18204611	Debt service coverage ratio (a)	≥ 1.2
Costa Oeste	BNDES Finem No. 13212221	Debt service coverage ratio	≥ 1.3
Marumbi	BNDES Finem No. 14205851	Debt service coverage ratio	≥ 1.3

Financing for businesses - Finem

(a) financial ratio calculated based on the amounts of the consolidated financial statements of Cutia Empreendimentos Eólicos S.A. The contract establishes that, should the index be in the range between 1.10 and 1.20, the value of the funds invested in the Reserve Account must be complemented so that the total reaches the index of 1.20, within 2 days of the release of the financial statements.



## 21. Debentures

Company	Issue	Characteristics	Allocation	Guarantees	Issue Date	Number of installment	Final maturity	Payment of charges	Contractual financial charges p.a.	Effective interest rate p.a.	Contract amount	06.30.2023	12.31.2022
Copel GeT	4 <sup>th</sup>	(a)	Full early redemption of the 4 <sup>th</sup> issue of the Company's trade promissory notes and partial payment of the 1 <sup>st</sup> amortization installment of the 2 <sup>nd</sup> issue of debentures.	Personal guarantee	07.23.2018	3	07.23.2023	Half-yearly	126.0% of DI	133.77% of DI	1.000.000	357.178	357.573
	5 <sup>th</sup>	(b)	Reimbursement of expenses related to the construction of the Transmission Lines Araraquara II - Taubaté, Assis - Londrina and Foz do Chopim.		09.25.2018	5	09.15.2025	Half-yearly	IPCA + 7.6475%	IPCA+ 8.3295%	290.000	233.140	225.643
	6 <sup>th</sup> (1 <sup>st</sup> serie)	(c)	Full early redemption of the 5 <sup>th</sup> issue of the Company's trade promissory notes and partial payment of the 2 <sup>nd</sup> amortization installment of the 2 <sup>nd</sup> issue of debentures.		07.15.2019	2	07.15.2024	Half-yearly	109.0% of DI	111.25% of DI	800.000	851.628	852.816
	6 <sup>th</sup> (2 <sup>nd</sup> serie)		Reimbursement of expenses related to the Colider HPP and Baixo Iguaçu HPP projects		07.15.2019	1	07.15.2025	Half-yearly	IPCA + 3.90%	IPCA+ 4.46%	200.000	259.597	251.363
	7 <sup>th</sup> (1 <sup>st</sup> serie)		Reinforcement of the Issuer's working capital; amortization and/or reimbursement of cash of the principal portion of the 3 <sup>rd</sup> and 4 <sup>th</sup> issue of debentures.		10.15.2021	2	10.15.2026	Half-yearly	DI + spread 1.38%	DI + spread 1.45%	1.133.363	1.166.326	1.166.982
	7 <sup>th</sup> (2 <sup>nd</sup> serie)		Investments for expansion, renovation or improvement and/or reimbursement of expenses within the scope of the Projects: Improvements of Gov. Bento Munhoz da Rocha Netto HPP; Implementation of the Assets of Lot "E", from Aneel Auction No. 05/2015; Investments in Mata de Santa Genebra Transmissão S.A. and Bela Vista Geração de Energia S.A.		10.15.2021	3	10.15.2031	Half-yearly	IPCA + 5.7138%	IPCA + 6.1033%	366.637	410.954	397.825
	8 <sup>th</sup> (1 <sup>st</sup> serie)		Acquisition of Santa Rosa & Mundo Novo Wind Complex (SRMN) and Aventura Wind Complexes.		01.15.2023	2	01.15.2030	Half-yearly	DI + spread 1.40%	DI + spread 1.41%	1.100.000	1.166.321	-
8 <sup>th</sup> (2 <sup>nd</sup> serie)	Reimbursement of investment expenses and/or contributions in the scope of the Jandairás I, II, III and IV Wind Power Generating Plants Projects.	01.15.2023	3	01.15.2035	Half-yearly	IPCA +6.8226%	IPCA +7.5817%	200.000	211.040	-			
Copel DIS	4 <sup>th</sup>	(a)	Working capital and payment of the 1 <sup>st</sup> installment of amortization of the 2 <sup>nd</sup> issue of debentures.	Personal guarantee	09.27.2018	3	09.27.2023	Half-yearly	DI + spread 2.70%	CDI + 3.96%	1.000.000	346.895	346.895
	5 <sup>th</sup> (1 <sup>st</sup> serie)	(c)	Investment for expansion, renovation or improvement and reimbursement of expenses of the Issuer's electricity distribution network linked to concession contract No. 46/1999 of ANEEL.		11.15.2019	3	11.15.2027	Half-yearly	IPCA + 4.20%	IPCA+ 4.61%	500.000	638.856	618.209
	6 <sup>th</sup> (1 <sup>st</sup> serie)		Reinforcement of working capital and amortization of the first installment of the principal of the debentures of each of the Issuer's following issues: 3 <sup>rd</sup> , 4 <sup>th</sup> and 5 <sup>th</sup> Issue.		06.16.2021	2	06.15.2026	Half-yearly	CDI + 1.95%	CDI + 2.02%	1.000.000	1.006.363	1.006.449
	6 <sup>th</sup> (2 <sup>nd</sup> serie)		Investment for expansion, renovation or improvement and reimbursement of expenses of the Issuer's electricity distribution network linked to concession contract No. 46/1999 of ANEEL.		06.16.2021	3	06.15.2031	Half-yearly	IPCA + 4.7742%	IPCA + 5.1564%	500.000	578.760	559.894
	7 <sup>th</sup> (1 <sup>st</sup> serie)	(e)	Reinforcement of working capital; redemption of 3 <sup>rd</sup> issue debentures; amortization of the 2 <sup>nd</sup> installment of the principal of the 4 <sup>th</sup> and 5 <sup>th</sup> issuance.		05.15.2022	2	05.15.2025	Half-yearly	CDI + 1.21%	CDI + 1.28%	300.000	305.550	305.380
	7 <sup>th</sup> (2 <sup>nd</sup> serie)		Investments for expansion, renovation or improvement and/or reimbursement of expenses of the issuer's electricity distribution network, linked to Aneel's Concession Agreement No. 46/1999.		05.15.2022	2	05.15.2027	Half-yearly	CDI + 1.36%	CDI + 1.42%	901.450	918.305	917.789
	7 <sup>th</sup> (3 <sup>rd</sup> serie)	(e)	Investments for expansion, renovation or improvement and/or reimbursement of expenses of the issuer's electricity distribution network, linked to Aneel's Concession Agreement No. 46/1999.		05.15.2022	3	05.15.2032	Half-yearly	IPCA + 6.1732%	IPCA + 6.6587%	298.550	312.744	301.830
	8 <sup>th</sup> (1 <sup>st</sup> serie)		Exclusively for cash reinforcement to meet the Issuer commitments.		06.15.2023	1	06.15.2024	Half-yearly	CDI + 1.45%	CDI + 1.89%	400.000	401.812	-
	8 <sup>th</sup> (2 <sup>nd</sup> serie)		Exclusively for amortization of principal and interest due under the Private Deed of the 4 <sup>th</sup> Issue of Debentures, and the remaining amount, if any, for cash reinforcement to meet the Issuer commitments.		06.15.2023	2	06.15.2027	Half-yearly	CDI + 2.00%	CDI + 2.14%	800.000	803.761	-
8 <sup>th</sup> (3 <sup>rd</sup> serie)	Exclusively for cash reinforcement to meet the Issuer commitments.	06.15.2023	1	06.15.2028	Half-yearly	CDI + 2.25%	CDI + 2.35%	400.000	401.912	-			
Brisa Potiguar	2 <sup>nd</sup> (1 <sup>st</sup> serie) 2 <sup>nd</sup> (2 <sup>nd</sup> serie)	(d)	Implementation of wind generating plants.	Real and personal guarantee and pledge of Copel GeT shares.	03.24.2016	192	07.15.2032	Monthly	TJLP + 2.02%	TJLP + 2.02%	147.575	87.219	91.468
					03.24.2016	192	07.15.2032	Monthly	IPCA + 9.87%	IPCA+ 10.92%	153.258	123.436	126.067
Cutia	1 <sup>st</sup>	(b)	Construction and implementation of wind generating plants.	Personal guarantee	03.20.2019	26	12.15.2031	Half-yearly	IPCA + 5.8813%	IPCA+ 6.83%	360.000	358.990	360.894
Gross debt												10.940.787	7.887.077
(-) Transaction cost												(91.234)	(83.222)
Net debt												10.849.553	7.803.855
Current												1.977.145	1.346.347
Noncurrent												8.872.408	6.457.508

(a) Simple debentures, single series, not convertible into shares, unsecured, for public distribution with restricted placement efforts, according to CVM No. 476. Guarantor: Copel. Trustee: Pentágono S.A. DTVM.

(b) Simple debentures, single series, not convertible into shares, with security interest and additional personal guarantee, for public distribution with restricted efforts, pursuant to CVM Instruction No. 476. Guarantor: Copel. Trustee: Pentágono S.A. DTVM.

(c) Simple debentures, two series, not convertible into shares, unsecured, for public distribution with restricted placement efforts, according to CVM No. 476. Guarantor: Copel. Trustee: Pentágono S.A. DTVM.

(d) Simple debentures, two series, not convertible into shares, issued privately. Companies: Nova Asa Branca I, Nova Asa Branca II, Nova Asa Branca III, Nova Eurus and Ventos de Santo Uriel. Guarantor: Copel. They have no trustee.

(e) Simple debentures, three series, not convertible into shares, unsecured, with additional personal guarantee, for public distribution with restricted placement efforts, pursuant to CVM Instruction No. 476. Guarantor: Copel. Trustee: Pentágono S.A. DTVM.

## 21.1 Maturity of noncurrent installments

	Consolidated		
	Gross debt	(-) Transaction cost	Net debt
<b>06.30.2023</b>			
2024	499.174	(7.616)	491.558
2025	1.817.499	(13.879)	1.803.620
2026	2.198.523	(11.615)	2.186.908
2027	1.127.220	(9.511)	1.117.709
2028	464.687	(7.295)	457.392
After 2028	2.837.184	(21.963)	2.815.221
	<b>8.944.287</b>	<b>(71.879)</b>	<b>8.872.408</b>

## 21.2 Changes in debentures

	Consolidated
<b>Balance as of January 1, 2023</b>	<b>7.803.855</b>
Funding	2.900.000
(-) Transaction costs	(18.889)
Charges and monetary variations	644.999
Amortization - principal	(25.321)
Payment - charges	(455.091)
<b>Balance as of June 30, 2023</b>	<b>10.849.553</b>

## 21.3 Covenants

The issued debentures contain clauses that require the maintenance of certain economic and financial ratios within pre-determined parameters, requiring annual fulfillment and other conditions to be complied with, such as not changing the Company's interest in the capital stock that would represent change of control without prior consent from the debenture holders; not paying out dividends or interest on capital if it is in arrears in relation to honoring any of its financial obligations or not maintaining the financial ratios as determined without prior written consent of the debenture holders. The non-compliance with the contracted conditions may imply the need to request consent from the debenture holders or the declaration of early maturity of the debts.

On December 31, 2022, all financial indicators measured annually were fully met, except for the subsidiaries Ventos de Santo Uriel and Nova Asa Branca III which did not meet the Debt Service Coverage Ratio (ICSD) of 1.3. However, the Company preventively requested and received, on December 30, 2022, according to letter from BNDES AE/DEENE2 No. 061/2022, the commitment of the development banking institution not to declare the early maturity of the debenture deeds, based on the performance of this index in fiscal year 2022. On June 30, 2023, all other agreed indicators and conditions were fully met.

As a result of the process of transforming Copel into a company with dispersed capital and no controlling shareholder, as detailed in NE 39.1, General Meetings of Debenture Holders were held to decide on consent to carry out the operation, by means of a financial compensation (waiver fee), so that the change in shareholder control would not characterize an event of early maturity of the Company's debts. The financial compensation was conditional on the success of the offer, with payment within ten days of its settlement, and corresponds to a remuneration of 0.20%, multiplied by the remaining duration of the debentures, on their

updated nominal value on the date of the Meetings, except for the 1<sup>st</sup> series of the 6<sup>th</sup> Issue of Copel GeT and the 4<sup>th</sup> Issue of Copel Dis, for which the remuneration rate is 0.15% on the updated nominal value on the date of the Meetings.

The financial covenants contained in the debenture agreements are presented as follows:

Company	Contractual Instrument	Annual financial ratio	Limit
Copel GeT	4 <sup>th</sup> issue of Debentures	Consolidated net debt / Consolidated EBITDA Debt service coverage ratio	≤ 3.5 ≥ 1.5
	5 <sup>th</sup> issue of Debentures		
	6 <sup>th</sup> issue of Debentures		
	7 <sup>th</sup> issue of Debentures		
	8 <sup>th</sup> issue of Debentures		
Copel DIS	4 <sup>th</sup> issue of Debentures	Consolidated net debt / Consolidated EBITDA Debt service coverage ratio	≤ 3.5 ≥ 1.5
	5 <sup>th</sup> issue of Debentures		
	6 <sup>th</sup> issue of Debentures		
	7 <sup>th</sup> issue of Debentures		
	8 <sup>th</sup> issue of Debentures		
Nova Asa Branca I Nova Asa Branca II Nova Asa Branca III Nova Eurus IV Ventos de Santo Uriel	2 <sup>nd</sup> issue of Debentures	Debt service coverage ratio	≥ 1.3
Cutia	1 <sup>st</sup> issue of Debentures	Debt service coverage ratio (a)	≥ 1.2

(a) financial ratio calculated based on the amounts of the consolidated financial statements of Cutia Empreendimentos Eólicos S.A. The contract establishes that, should the index be in the range between 1.10 and 1.20, the value of the funds invested in the Reserve Account must be complemented so that the total reaches the index of 1.20, within 2 days of the release of the financial statements.

## 22. Post-employment Benefits

The Company and its subsidiaries sponsor private retirement and pension plans (Unified Plan and Plan III) and Healthcare Plan for medical and dental care ("ProSaúde II" and "ProSaúde III" Plans) for their active employees and their legal dependents. The lifetime sponsorship of the Healthcare Plan for retirees, pensioners and legal dependents is only applied to "Prosaúde II" plan participants. Fundação Copel de Previdência e Assistência is the entity that manages these plans.

### 22.1 Pension plan

The Unified Plan is a Defined Benefit plan - BD in which the income is predetermined, according to each individual's salary. This plan is closed for new participants since 1998.

The Plan III, the only plan available for new participants, is a Variable Contribution - CV plan in the contributory phase and, after retirement, it becomes a Defined Benefit - BD plan.

### 22.2 Healthcare Plan

The Company and its subsidiaries allocate resources for the coverage of healthcare expenses incurred by their employees and their dependents, within rules, limits and conditions set in "ProSaúde II" and "ProSaúde III" Plans' regulations. Coverage includes periodic medical exams in both plans and is extended to all retirees and pensioners for life only in the "ProSaúde II" plan.

## 22.3 Statement of financial position and statement of income

Amounts recognized in liabilities, under post-employment benefits, are summarized below:

	Parent Company		Consolidated	
	06.30.2023	12.31.2022	06.30.2023	12.31.2022
Pension plans	4	8	231	949
Healthcare plans	26.601	26.839	1.091.716	1.069.088
	<b>26.605</b>	<b>26.847</b>	<b>1.091.947</b>	<b>1.070.037</b>
<b>Current</b>	<b>3.829</b>	<b>2.957</b>	<b>85.814</b>	<b>73.814</b>
<b>Noncurrent</b>	<b>22.776</b>	<b>23.890</b>	<b>1.006.133</b>	<b>996.223</b>

Amounts recognized in the statement of income are shown below:

	Parent Company			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Employees</b>				
Pension plans	1.529	1.154	964	492
Healthcare plan - post employment	1.601	875	800	437
Healthcare plan - active employees	781	835	386	358
	<b>3.911</b>	<b>2.864</b>	<b>2.150</b>	<b>1.287</b>
<b>Management</b>				
Pension plans	332	329	169	164
Healthcare plan	38	34	19	17
	<b>370</b>	<b>363</b>	<b>188</b>	<b>181</b>
	<b>4.281</b>	<b>3.227</b>	<b>2.338</b>	<b>1.468</b>

  

	Consolidated			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Employees</b>				
Pension plans	29.013	28.281	14.768	13.772
Healthcare plan - post employment	65.064	70.146	32.532	35.072
Healthcare plan - active employees	38.473	35.503	19.580	17.333
	<b>132.550</b>	<b>133.930</b>	<b>66.880</b>	<b>66.177</b>
<b>Management</b>				
Pension plans	584	579	301	284
Healthcare plan	99	73	54	36
	<b>683</b>	<b>652</b>	<b>355</b>	<b>320</b>
	<b>133.233</b>	<b>134.582</b>	<b>67.235</b>	<b>66.497</b>

## 22.4 Changes in post-employment benefits

	Parent Company	Consolidated
<b>Balance as of January 1, 2023</b>	<b>26.847</b>	<b>1.070.037</b>
Appropriation of actuarial calculation	1.601	65.064
Appropriation of pension and healthcare contributions	2.771	67.740
Amortizations	(4.614)	(110.894)
<b>Balance as of June 30, 2023</b>	<b>26.605</b>	<b>1.091.947</b>

## 23. Sectorial Charges Payable

Consolidated	06.30.2023	12.31.2022
Energy Development Account - CDE	57.286	41.122
Global Reversal Reserve - RGR	3.680	5.366
	<b>60.966</b>	<b>46.488</b>

## 24. Research and Development and Energy Efficiency

In accordance with Law No. 9,991/2000 and supplementary regulations, concession operators and licensees of electric power generation and transmission are required to allocate annually the percentage of 1% of their net operating regulatory revenue to research and development of the electricity sector activities, and the electric power distribution concession operators must segregate this same percentage into the research and development and energy efficiency programs of the electricity sector.

The registered balances of Research and Development - R&D and Energy Efficiency Program - EEP are shown in the table below:

Consolidated	Disbursed and not completed	Balance to be collected	Balance to disburse	Balance as of 06.30.2023	Balance as of 12.31.2022
<b>Research and Development - R&amp;D</b>					
FNDCT	-	8.167	-	8.167	6.588
MME	-	4.085	-	4.085	3.314
R&D	178.684	1.853	54.950	235.487	260.243
	<b>178.684</b>	<b>14.105</b>	<b>54.950</b>	<b>247.739</b>	<b>270.145</b>
<b>Energy efficiency program - EEP</b>					
Procel	-	14.253	-	14.253	11.960
EEP	168.058	1.022	180.669	349.749	332.653
	<b>168.058</b>	<b>15.275</b>	<b>180.669</b>	<b>364.002</b>	<b>344.613</b>
	<b>346.742</b>	<b>29.380</b>	<b>235.619</b>	<b>611.741</b>	<b>614.758</b>
				<b>Current</b>	<b>336.536</b>
				<b>Noncurrent</b>	<b>275.205</b>
					<b>370.244</b>
					<b>244.514</b>

National Fund for Scientific and Technological Development - FNDCT

National Program of Electricity Conservation - Procel

### 24.1 Changes in R&D and EEP balances

Consolidated	FNDCT	MME	R&D	Procel	EEP	Total
<b>Balance as of January 1, 2023</b>	<b>6.588</b>	<b>3.314</b>	<b>260.243</b>	<b>11.960</b>	<b>332.653</b>	<b>614.758</b>
Additions	25.157	12.625	25.115	2.901	11.602	77.400
Performance agreement	-	-	-	-	2.449	2.449
Interest rate (Note 32)	-	-	3.035	(608)	11.618	14.045
Payments	(23.578)	(11.854)	(4.764)	-	(4.702)	(44.898)
Concluded projects	-	-	(48.142)	-	(3.871)	(52.013)
<b>Balance as of June 30, 2023</b>	<b>8.167</b>	<b>4.085</b>	<b>235.487</b>	<b>14.253</b>	<b>349.749</b>	<b>611.741</b>

## 25. Accounts Payable Related to Concessions

Consolidated	Company	Grant	Signature	Closing	Discount rate	Annual Adjustment	06.30.2023	12.31.2022
HPP Mauá	Copel GeT	06.29.2007	07.03.2007	05.2047	5.65% p.y.	IPCA	22.007	21.587
HPP Colider	Copel GeT	12.29.2010	01.17.2011	01.2046	7.74% p.y.	IPCA	31.259	30.518
HPP Baixo Iguaçu	Copel GeT	07.19.2012	08.20.2012	01.2047	7.74% p.y.	IPCA	9.261	9.050
HPP Guaricana	Copel GeT	03.03.2020	03.03.2020	03.2025	7.74% p.y.	IPCA	1.793	2.200
HPP Fundação and HPP Santa Clara	Elejor	10.23.2001	10.25.2001	05.2037	11.00% p.y.	IGPM	826.705	874.187
							<b>891.025</b>	<b>937.542</b>
							<b>Current</b>	<b>100.486</b>
							<b>Noncurrent</b>	<b>790.539</b>
								<b>832.539</b>

### Discount rate applied to calculate present value

Real and net discount rate, compatible with the estimated long-term rate, not being linked to the expectation of return from the project.

### Payment to the federal government

Monthly installments equivalent to 1/12 of the annual payment restated, as defined in the concession agreement.

### 25.1 Changes in accounts payable related to concessions

<b>Balance as of January 1, 2023</b>	<b>937.542</b>
Adjustment to present value	(47.247)
Monetary variations	58.854
Payments	(58.124)
<b>Balance as of June 30, 2023</b>	<b>891.025</b>

## 26. Right-of-use Asset and Lease Liability

### 26.1 Right-of-use asset

Consolidated	Balance as of January 1, 2023	Additions	Remeasurement adjustment	Amortization	Loss on disposal	Balance as of June 30, 2023
Real estate	136.489	11.574	17.377	(5.734)	(140)	159.566
Vehicles	113.018	8.301	4.664	(27.562)	-	98.421
Equipment	11.873	326	112	(5.183)	-	7.128
	<b>261.380</b>	<b>20.201</b>	<b>22.153</b>	<b>(38.479)</b>	<b>(140)</b>	<b>265.115</b>

### 26.2 Lease liability

#### 26.2.1 Changes in lease liability

	Parent Company	Consolidated
<b>Balance as of January 1, 2023</b>	<b>4.809</b>	<b>273.756</b>
Additions	-	20.201
Remeasurement adjustment	865	22.153
Charges	253	12.262
Amortization - principal	(231)	(35.682)
Payment - charges	(253)	(12.240)
Loss on disposal	-	76
<b>Balance as of June 30, 2023</b>	<b>5.443</b>	<b>280.526</b>
	<b>Current</b>	<b>450</b>
	<b>Noncurrent</b>	<b>4.993</b>
		<b>218.287</b>

The Company defines the discount rate based on the nominal interest rate applied to the last fundraising, disregarding subsidized or incentivized funding. The interest rates applied range from 3.58% to 15.55% p.a.

#### 26.2.2 Maturity of noncurrent installments

2024	27.040
2025	37.878
2026	38.409
2027	12.663
2028	12.056
After 2028	207.474
<b>Undiscounted amounts</b>	<b>335.520</b>
Imputed interest	(117.233)
<b>Lease liabilities balance</b>	<b>218.287</b>

#### 26.2.3 Potential PIS/Cofins recoverable rights

The following table shows the potential PIS/Cofins recoverable rights embedded in the leasing consideration, according to the expected payment periods.

<b>Cash Flows</b>	<b>Nominal value</b>	<b>Present value</b>
Lease consideration	471.164	280.526
<b>Potential PIS/Cofins</b>	<b>35.125</b>	<b>21.900</b>

### 26.3 Impact of forecast inflation on discounted cash flows

In accordance with CPC 06 (R2) / IFRS 16, in measuring and remeasuring lease liabilities and right-of-use assets, the Company used the discounted cash flow method without considering forecast future inflation, according to the prohibition imposed by the standard.

However, given the current reality of long-term interest rates in the Brazilian economic environment, the table below shows the comparative balances between the information recorded in accordance with CPC 06 (R2) / IFRS 16 and the amount that would be recorded considering forecast inflation:

<b>Consolidated</b>	<b>Balance in accordance with IFRS 16</b>	<b>Inflation projected balance</b>	<b>%</b>
Lease liabilities	280.526	338.002	20,49%
Right to use assets	265.115	301.436	13,70%
Financial expense	12.254	14.631	19,40%
Amortization expense	38.479	41.336	7,42%

### 26.4 Commitments from leases and rentals

For leases of low value assets, such as computers, printers and furniture, short-term leases, as well as for leases of land for development of wind power generation projects, whose payment is made based on variable remuneration, the amounts are recognized in the statement of income as operating costs and/or expenses (Note 31.6). The balance of commitments from leases and rentals is shown below:

Consolidated	Less than 1 year	1 to 5 years	Over 5 years	06.30.2023
Commitments from leases and rentals	10.013	46.193	216.080	272.286

## 26.5 Receivables from leases

Consolidated	Less than 1 year	1 to 5 years	Over 5 years	Total 06.30.2023
Facilities sharing	1.665	6.659	21.705	30.029

## 27. Other Accounts Payable

Consolidated	06.30.2023	12.31.2022
Fair value in the purchase and sale of power (Note 34.2.12)	1.211.165	738.703
Generation deviation - wind projects (Note 34.2.11)	201.082	184.813
Public lighting rate collected	53.008	52.520
Payments/returns to consumers	74.210	50.652
Aneel Order No. 084/2017 provision	40.604	38.145
Obligations to customers in gas sales operations (a)	33.792	33.223
Pledges in guarantee	34.435	29.924
Financial offset for the use of water resources	16.056	28.511
Other liabilities	77.064	90.362
	<b>1.741.416</b>	<b>1.246.853</b>
	<b>Current</b>	<b>699.747</b>
	<b>Noncurrent</b>	<b>1.041.669</b>
		<b>601.619</b>
		<b>645.234</b>

(a) Refers to amounts paid for the purchase of contracted gas volumes not yet taken by customers.

## 28. Provisions for Legal Claims and Contingent Liabilities

The Company and its subsidiaries are responsible for several legal and administrative proceedings before different courts. Based on assessments made by the Company's legal counsel, Management makes provisions for legal claims in which the losses are rated probable, when the criteria for recognition of provisioning described in Note 4.11 of the financial statements as of December 31, 2022 are met.

The Company's management believes it is impracticable to provide information regarding the timing of any cash outflows related to the lawsuits for which the Company and its subsidiaries are responsible on the date of preparation of the financial statements, in view of the unpredictability and dynamics of the Brazilian judicial, tax and regulatory systems, and that the final resolution depends on the conclusions of the lawsuits. For this reason, this information is not provided.



## 28.1 Change in provision for legal claims

Parent company	Balance as of January 1, 2023	Income		Settlements	Balance as of June 30, 2023
		Additions	Reversals		
<b>Tax</b>					
Cofins	123.564	2.433	-	-	125.997
Others	35.671	1.189	-	(87)	36.773
	<b>159.235</b>	<b>3.622</b>	<b>-</b>	<b>(87)</b>	<b>162.770</b>
<b>Labor</b>	<b>3.514</b>	<b>1.128</b>	<b>-</b>	<b>(50)</b>	<b>4.592</b>
<b>Employee benefits</b>	<b>745</b>	<b>1</b>	<b>(516)</b>	<b>-</b>	<b>230</b>
<b>Civil</b>	<b>640.948</b>	<b>4.078</b>	<b>-</b>	<b>-</b>	<b>645.026</b>
	<b>804.442</b>	<b>8.829</b>	<b>(516)</b>	<b>(137)</b>	<b>812.618</b>

Consolidated		Income			Additions to assets	Settlements	Transfers/ Others	Balances as of June 30, 2023
		Provision for litigations		Construction cost				
		Balances as of January 1, 2023	Additions	Reversals				
Tax								
Cofins	123.564	2.433	-	-	-	-	-	125.997
Others	78.186	12.685	(5.731)	-	-	(10.979)	7.856	82.017
	201.750	15.118	(5.731)	-	-	(10.979)	7.856	208.014
Labors	536.464	38.913	(7.507)	-	(92)	(67.211)	-	500.567
Employee benefits	30.126	1.702	(4.328)	-	-	(287)	-	27.213
Civil								
Civil and administrative claims	958.111	43.487	(4.108)	-	267	(57.048)	-	940.709
Easements	138.724	764	-	(13.923)	3.279	(617)	-	128.227
Expropriations and property	154.912	1.490	(47)	(3.216)	(22.782)	(5)	-	130.352
Customers	3.750	83	(1.676)	-	-	-	-	2.157
Environmental	5.269	819	(813)	-	-	-	-	5.275
	1.260.766	46.643	(6.644)	(17.139)	(19.236)	(57.670)	-	1.206.720
Regulatory	8.493	18.945	(2.494)	-	-	(88)	-	24.856
	2.037.599	121.321	(26.704)	(17.139)	(19.328)	(136.235)	7.856	1.967.370

## 28.2 Details of provisions for legal claims and contingent liabilities

The following table shows the details of the provisions for legal claims recorded and, in addition, the amounts of contingent liabilities, which are present obligations arising from past events, but without provisions recognized because it is not probable an outflow of resources that incorporate economic benefits to settle the obligation.

	Description	Consolidated			
		Provisions		Contingent liabilities	
		03.31.2023	12.31.2022	03.31.2023	12.31.2022
<b>Tax</b>					
Cofins	Requirement of the Federal Revenue Service for the period from August 1995 to December 1996, due to the termination of a judicial decision that has recognized the Company's exemption from Cofins.	125.997	123.564	8.746	9.550
INSS	Tax requirements related to the social security contribution.	31.389	30.899	112.746	56.790
Federal taxes	Administrative requirements and questions from Receita Federal do Brasil (Federal Revenue Service).	2.195	2.100	42.461	53.682
ICMS (VAT)	Administrative requirements and questions from the State regarding the payment of ICMS (VAT) on the Company's invoices.	7.018	4.035	26.118	24.930
IPTU	Tax Requirement on Urban Territorial Property (IPTU) on properties affected by the public electricity service.	9.575	9.332	167.358	152.113
ISS	City halls tax requirement as ISS on construction services provided by third parties.	214	181	60.134	56.731
Other	Taxes, fees and other federal, state and municipal taxes in which the Company discusses the levy or not, as well as its bases and amounts for payment	31.626	31.639	118.375	149.518
		<b>208.014</b>	<b>201.750</b>	<b>535.938</b>	<b>503.314</b>
<b>Labor</b>	Charging of overtime, hazardous work, transfer surcharge, equalization / salary adjustment, among others, by employees and former employees of Copel; collection of indemnity installments and others, by ex-employees of contractors and outsourced companies (subsidiary responsibility).	<b>500.567</b>	<b>536.374</b>	<b>423.251</b>	<b>378.737</b>
<b>Employee benefits</b>	Labor claims filed by former retired employees against Fundação Copel, which will consequently cause repercussions for the Company and its wholly-owned subsidiaries, to the extent that additional contributions are required.	<b>27.213</b>	<b>30.126</b>	<b>10.704</b>	<b>12.716</b>
<b>Regulatory</b>					
ESBR	ESBR filed Ordinary Lawsuit No. 10426-71.2013.4.01.4100 against ANEEL in the Federal Court of Rondônia, whose ruling: (i) acknowledged the exclusion of liability for the 535-day schedule overrun in the construction of the Jirau Hydropower Station; (ii) declares any obligations, penalties and costs imposed on ESBR as a result of the schedule overrun to be unenforceable, and (iii) annuls ANEEL Resolution 1,732/2013, which had recognized a schedule overrun of only 52 days. An appeal has been brought by ANEEL, pending judgment by the Federal Court of the 1st Region. The practical consequence of the ruling was, at the time it exempted ESBR, to expose the distributors with whom it entered into power trading contracts (CCEARs) to the Short-Term Market and to the high value of the Settlement Price of the Differences (Preço de Liquidação das Diferenças - PLD, in Portuguese) in the period, including Copel DIS. This occurred because the rules for the sale of electricity require that all energy consumed should have a corresponding contractual coverage. If the lawsuits are judged unfavorably against Copel, the amount will be classified as Sectorial Financial Asset to be recovered through tariff rates.	-	-	1.140.085	1.130.845
Colider exclusion of liability	Discussion on the value of the Tariff for use of the transmission system - TUST and monetary adjustment on energy values referring to the exclusion of liability period. As a result of the court injunction that excluded the delay period for the Colider HPP from being responsible for the delivery of energy contracted in the Regulated Contracting Environment ("ACR"), CCEE proceeded to credit, valued to PLD, the energy previously backed to comply with ACR contracts. However, in the event of failure in the lawsuit, the Company must return the amounts credited, updated by the IGPM. Further information on the lawsuit is presented in Note 7.2	-	-	304.081	320.044
"MCSD" (Surplus and Deficit Compensation Mechanism)	Discussion of the merits involving an administrative appeal aimed at rectifying the methodology and parameters used in the calculation for processing the "MCSD" of Existing Energy for the contracts renegotiated by Copel GeT under the terms of Order No. 1,395/2019, the effects of which are suspended by Order No. 2,094/2023.	16.850	-	70.858	-
Other	Aneel's notifications about possible breaches of regulatory standards	8.006	8.493	47.554	45.718
		<b>24.856</b>	<b>8.493</b>	<b>1.562.578</b>	<b>1.496.607</b>

(continued)

	Description	Consolidated			
		Provisions		Contingent liabilities	
		03.31.2023	12.31.2022	03.31.2023	12.31.2022
<b>Civil</b>					
Tobacco growers	Actions whose main cause is the lack of electricity causing loss of production.	59.663	73.366	58.910	71.237
Arbitration	Arbitration protected by secrecy and confidentiality, in the early stage of award settlement.	630.617	629.056	340.677 <sup>(a)</sup>	338.779
Civil and administrative law	Other actions involving billing, supposed irregular procedures, administrative contracts and contractual fines, indemnity for accidents with the electric power network and accident with vehicles.	146.166	154.550	551.171	549.115
Indemnification to third parties (civil)	Actions for indemnity for resulting from damages caused during the construction of power plants. The execution of the sentence began without the previously determined accounting expertise. In the 1 <sup>st</sup> degree, Copel challenged the execution and presented an insurance policy as a guarantee until a decision on the performance of an expert examination and excess of the value. As there was still no favorable position on the merits, the risk was reassessed with a change in the provisioned balance.	104.259	101.076	101.767	98.940
Easements	Discussion between the amount determined by Copel for payment and the amount claimed by the property owner and/or when the owner's documentation supporting title to the property may not be registered (when probate proceedings are still in progress, properties have no registry number with the land registry, etc.), intervention in third-party adverse possession, either as a confronter, or in case of a property where there are areas of easement of passage, in order to preserve the limits and boundaries of expropriated areas	127.398	138.841	26.624	31.063
Expropriations and property	Discussion between the amount assessed by Copel for payment and the amount claimed by the owner, and / or when the owner's documentation does not present conditions for registration (inventories in progress, properties without registration, among others); actions for repossession of real estate owned by the concessionaire; intervention in the adverse possession of third parties, as a confrontant, in order to preserve the limits and confrontations of the expropriated areas.	131.178	154.943	23.619	38.030
Consumers	Lawsuits seeking compensation for damages caused in household appliances, industrial and commercial machines, lawsuits claiming damages for pain and suffering caused by service interruption and lawsuits filed by industrial consumers, challenging the lawfulness of the increase in electricity prices while Plano Cruzado (anti-inflation economic plan) was in effect and claiming reimbursement for the amounts paid by the Company.	2.165	3.758	1.385	1.911
Environmental	Public civil and class actions whose purpose is to obstruct the progress of environmental licensing for new projects or to recover permanent preservation areas located around the hydroelectric power plant dams unlawfully used by private individuals. If the outcome of the lawsuits is unfavorable to the Company, Management estimates only the cost to prepare new environmental studies and to recover the areas owned by Copel GeT. They also include the Commitment Agreements (Termos de Ajuste de Conduta - TAC, in Portuguese), which refer to the commitments agreed-upon and approved between the Company and the relevant bodies, for noncompliance with any condition provided for by the Installation and Operating Licenses.	5.274	5.266	226.671	216.380
		<b>1.206.720</b>	<b>1.260.856</b>	<b>1.330.824</b>	<b>1.345.455</b>
		<b>1.967.370</b>	<b>2.037.599</b>	<b>3.863.295</b>	<b>3.736.829</b>

(a) refers to the estimate of possible loss of a total, monetarily restated, of R\$2,983,468 of the plaintiff's claim.

## 29. Equity

### 29.1 Capital

On June 30, 2023, paid in capital is R\$10,800,000 (R\$10,800,000 as of December 31, 2022). Its composition by shares (without par value) and the main shareholders are shown below:

06.30.2023	Number of shares in units							
	Common		Class "A" Preferred		Class "B" preferred		Total	
	number of shares	%	number of shares	%	number of shares	%	number of shares	%
State of Paraná	734.298.319	69,66	-	-	116.081.402	6,91	850.379.721	31,07
BNDESPAR	131.161.562	12,44	-	-	524.646.248	31,24	655.807.810	23,96
Free float:								
B3	140.099.276	13,30	681.830	21,80	916.875.804	54,60	1.057.656.910	38,65
NYSE	29.716.698	2,82	-	-	118.866.792	7,08	148.583.490	5,43
Latibex	220.067	0,02	-	-	1.852.943	0,11	2.073.010	0,08
Other shareholders	18.594.538	1,76	2.446.170	78,20	1.012.101	0,06	22.052.809	0,81
	<b>1.054.090.460</b>	<b>100,00</b>	<b>3.128.000</b>	<b>100,00</b>	<b>1.679.335.290</b>	<b>100,00</b>	<b>2.736.553.750</b>	<b>100,00</b>

On August 11, 2023, the offer of Copel shares was settled with an increase in the share capital, as detailed in Note 39.1.

### 29.2 Equity valuation adjustments

	Parent company	Consolidated
<b>Balance as of January 1, 2023</b>	<b>593.382</b>	<b>593.382</b>
<b>Realization of equity evaluation adjustment</b>		
Deemed cost of fixed assets	-	(25.268)
Taxes on adjustments	-	8.591
Deemed cost of fixed assets - equity, net of taxes	(16.677)	-
<b>Other adjustments</b>		
Adjustments on financial assets - subsidiaries	-	(2.007)
Taxes on other adjustments	-	682
Adjustments on financial assets - equity, net of taxes	(927)	-
<b>Attributed to non-controlling interest</b>	<b>-</b>	<b>398</b>
<b>Balance as of June 30, 2023</b>	<b>575.778</b>	<b>575.778</b>

## 29.3 Earnings per share - basic and diluted

Parent company		
	06.30.2023	06.30.2022
<b>Basic and diluted numerator</b>		
Basic and diluted earnings allocated by classes of shares, allocated to controlling shareholders		
Common shares	342.696	46.382
Class "A" preferred shares	1.119	151
Class "B" preferred shares	600.567	81.285
	<b>944.382</b>	<b>127.818</b>
<b>Basic and diluted denominator</b>		
Weighted average of shares (in thousands)		
Common shares	1.054.090.460	1.054.090.460
Class "A" preferred shares	3.128.000	3.128.000
Class "B" preferred shares	1.679.335.290	1.679.335.290
	<b>2.736.553.750</b>	<b>2.736.553.750</b>
<b>Basic and diluted earnings per share attributable to controlling shareholders</b>		
Common shares	0,32511	0,04400
Class "A" preferred shares	0,35762	0,04840
Class "B" preferred shares	0,35762	0,04840
<b>Parent company</b>		
	<b>04.01.2023</b>	<b>04.01.2022</b>
	<b>to 06.30.2023</b>	<b>to 06.30.2022</b>
<b>Basic and diluted numerator</b>		
Basic and diluted earnings allocated by classes of shares, allocated to controlling shareholders:		
Common shares	115.321	(194.692)
Class "A" preferred shares	376	(636)
Class "B" preferred shares	202.095	(341.195)
	<b>317.792</b>	<b>(536.523)</b>
<b>Basic and diluted denominator</b>		
Weighted average of shares (in thousands):		
Common shares	1.054.090.460	1.054.090.460
Class "A" preferred shares	3.128.000	3.128.000
Class "B" preferred shares	1.679.335.290	1.679.335.290
	<b>2.736.553.750</b>	<b>2.736.553.750</b>
<b>Basic and diluted earnings per share attributable to controlling shareholders</b>		
Common shares	0,10940	(0,18470)
Class "A" preferred shares	0,12034	(0,20317)
Class "B" preferred shares	0,12034	(0,20317)

### 30. Net Operating Revenue

Consolidated	Gross revenues	PIS/Pasep and Cofins	ICMS (VAT)	Sectorial charges	Service tax (ISSQN)	Net revenue	
						06.30.2023	06.30.2022
Electricity sales to final customers	4.839.654	(394.391)	(576.735)	(138.788)	-	3.729.740	3.996.862
Electricity sales to distributors	2.047.180	(266.788)	(7.963)	(32.319)	-	1.740.110	1.934.378
Use of the main distribution and transmission grid	5.129.094	(432.658)	(588.450)	(1.262.524)	-	2.845.462	2.360.439
Construction income	1.135.397	-	-	-	-	1.135.397	1.034.370
Fair value of assets from the indemnity for the concession	33.615	-	-	-	-	33.615	77.305
Distribution of piped gas	692.573	(50.917)	(124.958)	-	(9)	516.689	561.442
Result of sectorial financial assets and liabilities	668.268	(61.815)	-	-	-	606.453	678.508
Other operating revenue	315.117	(30.043)	(35)	-	(2.112)	282.927	203.011
	<b>14.860.898</b>	<b>(1.236.612)</b>	<b>(1.298.141)</b>	<b>(1.433.631)</b>	<b>(2.121)</b>	<b>10.890.393</b>	<b>10.846.315</b>

Consolidated	Gross revenues	PIS/Pasep and Cofins	ICMS (VAT)	Sectorial charges	Service tax (ISSQN)	Net revenue	
						04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Electricity sales to final customers	2.380.458	(194.048)	(283.032)	(77.797)	-	1.825.581	1.862.709
Electricity sales to distributors	994.151	(126.774)	(4.167)	(15.764)	-	847.446	932.703
Use of the main distribution and transmission grid	2.598.275	(212.860)	(404.531)	(631.640)	-	1.349.244	1.097.535
Construction income	604.037	-	-	-	-	604.037	547.307
Fair value of assets from the indemnity for the concession	7.881	-	-	-	-	7.881	34.756
Distribution of piped gas	343.504	(25.304)	(61.623)	-	(6)	256.571	328.353
Result of sectorial financial assets and liabilities	399.148	(36.921)	-	-	-	362.227	354.323
Other operating revenue	122.506	(14.718)	(35)	-	(1.013)	106.740	100.880
	<b>7.449.960</b>	<b>(610.625)</b>	<b>(753.388)</b>	<b>(725.201)</b>	<b>(1.019)</b>	<b>5.359.727</b>	<b>5.258.566</b>

### 30.1 Revenue by type and/or class of customers

Consolidated	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Electricity sales to final customers</b>	<b>4.839.654</b>	<b>6.785.707</b>	<b>2.380.458</b>	<b>2.837.227</b>
Residential	1.350.116	2.173.248	650.863	835.953
Industrial	334.723	595.817	172.149	263.119
Trade, services and other activities	738.640	1.253.471	354.555	488.356
Rural	318.899	493.522	148.947	174.586
Public entities	106.634	164.144	53.659	64.077
Public lighting	85.295	167.586	42.907	62.182
Public service	135.780	221.572	68.148	91.915
Free consumers	1.344.790	1.330.890	655.285	665.278
Donations and grants	424.777	385.457	233.945	191.761
<b>Electricity sales to distributors</b>	<b>2.047.180</b>	<b>2.294.985</b>	<b>994.151</b>	<b>1.105.376</b>
Bilateral contracts	1.047.818	1.441.877	449.434	714.098
Regulated contracts	707.282	508.011	410.943	254.588
Electric Energy Trade Chamber - CCEE	229.721	266.951	108.359	100.463
Effective interest - grant bonus (Note 9.2)	62.359	78.146	25.415	36.227
<b>Use of the main distribution and transmission grid</b>	<b>5.129.094</b>	<b>5.340.454</b>	<b>2.598.275</b>	<b>2.538.590</b>
Residential	1.504.958	1.559.386	762.696	711.513
Industrial	455.787	746.880	288.677	373.242
Trade, services and other activities	866.377	976.742	451.651	446.001
Rural	375.732	342.652	181.202	151.616
Public entities	125.423	119.643	64.845	56.046
Public lighting	97.835	104.184	50.460	51.994
Public service	114.702	115.211	60.403	55.821
Free consumers	1.124.600	762.935	544.375	378.189
Concessionaires and generators	44.785	42.368	22.024	20.999
Operating and maintenance income - O&M and interest income	418.895	570.453	171.942	293.169
<b>Construction income</b>	<b>1.135.397</b>	<b>1.034.370</b>	<b>604.037</b>	<b>547.307</b>
Power distribution service concession	1.057.880	963.289	567.903	523.320
Power gas distribution service concession	5.923	6.316	2.932	2.903
Power transmission concession (a)	71.594	64.765	33.202	21.084
<b>Fair value of assets from the indemnity for the concession</b>	<b>33.615</b>	<b>77.305</b>	<b>7.881</b>	<b>34.756</b>
<b>Distribution of piped gas</b>	<b>692.573</b>	<b>748.097</b>	<b>343.504</b>	<b>438.036</b>
<b>Result of sectorial financial assets and liabilities</b>	<b>668.268</b>	<b>747.667</b>	<b>399.148</b>	<b>390.438</b>
<b>Other operating revenue</b>	<b>315.117</b>	<b>234.181</b>	<b>122.506</b>	<b>116.338</b>
Leasing and rent (30.2)	229.375	172.029	114.799	89.338
Fair value in the purchase and sale of power	28.177	-	(22.114)	-
Income from rendering of services	22.205	38.484	12.186	15.998
Other income	35.360	23.668	17.635	11.002
<b>GROSS OPERATING REVENUE</b>	<b>14.860.898</b>	<b>17.262.766</b>	<b>7.449.960</b>	<b>8.008.068</b>
(-) Pis/Pasep and Cofins	(1.236.612)	(1.336.681)	(610.625)	(616.256)
(-) ICMS (VAT)	(1.298.141)	(2.859.355)	(753.388)	(1.309.941)
(-) Service tax (ISSQN)	(2.121)	(3.769)	(1.019)	(1.359)
(-) Sectorial charges (30.3)	(1.433.631)	(2.216.646)	(725.201)	(821.946)
<b>NET OPERATING REVENUE</b>	<b>10.890.393</b>	<b>10.846.315</b>	<b>5.359.727</b>	<b>5.258.566</b>

(a) The balance contains the amount of construction revenue, the construction margin and the efficiency gain or loss as detailed in Note 10.3

## 30.2 Leases and rentals

### 30.2.1 Revenue from leases and rentals

Consolidated	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Equipment and structures	228.468	171.177	114.370	88.873
Facilities sharing	907	852	429	465
	<b>229.375</b>	<b>172.029</b>	<b>114.799</b>	<b>89.338</b>

## 30.3 Regulatory charges

Consolidated	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Energy Development Account - "CDE " - Power distribution service concession (30.3.1)	1.292.069	1.349.036	652.479	667.565
Other charges - rate flags (30.3.2)	746	723.851	416	85.276
Research and development and energy efficiency - R&D and EEP	77.400	75.579	38.465	34.800
Global Reversion Reserve - RGR quota	24.862	24.069	12.431	12.034
Energy Development Account - "CDE " - Power transmission concession	31.051	38.747	17.652	20.127
Inspection fee	7.503	5.364	3.758	2.144
	<b>1.433.631</b>	<b>2.216.646</b>	<b>725.201</b>	<b>821.946</b>

### 30.3.1 Energy Development Account - CDE - power distribution concession

CDE, created by Law no. 10438/2002, amended by Law No. 12783/2013, which aims to promote energy development in the national territory, has as one of its fund sources the tariff charge attributed to end consumers in the tariff processes and periodically paid by the distributor. Annual charge amounts are defined by Aneel through approval resolutions and managed by CCEE.

As of June 2023, the Company began to pay the monthly CDE Water Shortage Account fee of R\$6,454. This payment will be made over the next 4 years and refers to the return of the amount of R\$145,844 received in 2022 to cover the additional costs associated with the water shortage situation that affected the country throughout 2021. The funds were centralized in the Water Shortage Account, created for this purpose, under the management of the CCEE.

In addition, as of June 2023, Copel DIS started collecting the CDE Distributed Generation - "GD", in the monthly amount of R\$9,303, according to Resolution No. 3,175/2023. The subsidy stems from Law No. 14.300/2022, which established the Legal Framework for Distributed Micro and Mini-Generation - "MMGD".



The balance is as follows:

	Period	06.30.2023	06.30.2022
"CDE USO"	Quotas (a)	1.102.119	1.174.842
	Covid Account (b)	91.722	91.722
	Water shortage (c)	246	-
		<b>1.194.087</b>	<b>1.266.564</b>
"CDE ENERGIA"	Covid Account (b)	82.472	82.472
	Water shortage (c)	6.208	-
	Distributed Generation (d)	9.302	-
		<b>97.982</b>	<b>82.472</b>
		<b>1.292.069</b>	<b>1.349.036</b>

(a) "CDE Uso": Resolution No. 3,175/2023 (april-december/23); Resolution No. 3,165/2022 (january-march/23), Resolution No. 3,034/2022 (may-december/22); Resolution No. 3,004/2021 (january-april/22).

(b) "CDE Uso" and "CDE Energia" - Covid Account: Order No. 939/2021 (june/21 to december/25).

(c) "CDE Uso" and "CDE Energia" - Water shortage: Order No. 10,939/2022 and Resolution No. 1,008/2022.

(d) "CDE Energia" - Distributed Generation: Resolution No. 3,175/2023 (june-december/23).

### 30.3.2 Tariff flag

The tariff flag system was created by Aneel Regulatory Resolution No. 547/2013, effective from 2015, to indicate whether an increase in the electric energy value to be passed on to end consumers would apply depending on the conditions for electricity generation. Since the improvement in hydric conditions in the country, the green flag has prevailed, with no additional tariffs.

### 30.4 Copel DIS annual tariff adjustment

The result of the 2023 Annual Tariff Adjustment of Copel DIS was approved by Aneel through Resolution No. 3,209 of June 20, 2023, authorizing the average readjustment of 10.50% perceived by consumers (4.9% in June 2022), with application to tariffs from June 24, 2023. The average readjustment was 8.31% for high voltage consumers and 11.73% for low voltage consumers (9.32% and 2.68% in 2022).

## 31. Operating Costs and Expenses

Parent company	General and administrative expenses	Other operational income (expenses), net	06.30.2023	06.30.2022
<b>Manageable costs and expenses</b>				
Personnel and management (31.2)	(26.612)	-	(26.612)	(18.270)
Pension and healthcare plans (Note 22.3)	(4.281)	-	(4.281)	(3.227)
Materials	(424)	-	(424)	(437)
Third-party services	(15.771)	-	(15.771)	(18.914)
Credit losses, provisions and reversals (31.4)	-	11.018	11.018	(12.305)
Other operational income (expenses)	(8.441)	6.163	(2.278)	(9.956)
	<b>(55.529)</b>	<b>17.181</b>	<b>(38.348)</b>	<b>(63.109)</b>
<b>Other</b>				
Depreciation and amortization	(921)	(561)	(1.482)	(1.231)
	<b>(56.450)</b>	<b>16.620</b>	<b>(39.830)</b>	<b>(64.340)</b>

Parent company	General and administrative expenses	Other operational income (expenses), net	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Manageable costs and expenses</b>				
Personnel and management (31.2)	(11.390)	-	(11.390)	(7.894)
Pension and healthcare plans (Note 22.3)	(2.338)	-	(2.338)	(1.468)
Materials	(103)	-	(103)	(198)
Third-party services	(5.100)	-	(5.100)	(11.970)
Credit losses, provisions and reversals (31.4)	-	14.138	14.138	10.623
Other operational income (expenses)	(5.053)	4.948	(105)	(10.964)
	<b>(23.984)</b>	<b>19.086</b>	<b>(4.898)</b>	<b>(21.871)</b>
<b>Other</b>				
Depreciation and amortization	(473)	(280)	(753)	(630)
	<b>(24.457)</b>	<b>18.806</b>	<b>(5.651)</b>	<b>(22.501)</b>

Consolidated	Operational costs	Selling expenses	General and administrative expenses	Other operational expenses, net	06.30.2023	06.30.2022
<b>Non-manageable costs and expenses</b>						
Electricity purchased for resale (31.1)	(3.698.567)	-	-	-	(3.698.567)	(3.857.907)
Charge of the main distribution and transmission grid	(1.370.296)	-	-	-	(1.370.296)	(1.278.415)
Materials and supplies for power electricity	(10.560)	-	-	-	(10.560)	(86.930)
Natural gas and supplies for gas business	(368.206)	-	-	-	(368.206)	(438.415)
	<b>(5.447.629)</b>	-	-	-	<b>(5.447.629)</b>	<b>(5.661.667)</b>
<b>Manageable costs and expenses</b>						
Personnel and management (31.2)	(492.959)	(3.406)	(229.518)	-	(725.883)	(515.205)
Pension and healthcare plans (Note 22.3)	(89.079)	(367)	(43.787)	-	(133.233)	(134.582)
Materials	(36.418)	(26)	(5.294)	-	(41.738)	(45.184)
Third-party services (31.3)	(354.743)	(1.211)	(117.132)	-	(473.086)	(364.598)
Credit losses, provisions and reversals (31.4)	(112.149)	(16.484)	-	(85.569)	(214.202)	(175.837)
Other operational costs and expenses, net (31.6)	(113.786)	(24.231)	(41.195)	(51.347)	(230.559)	(237.378)
	<b>(1.199.134)</b>	<b>(45.725)</b>	<b>(436.926)</b>	<b>(136.916)</b>	<b>(1.818.701)</b>	<b>(1.472.784)</b>
<b>Other</b>						
Depreciation and amortization	(656.309)	(1)	(33.276)	(20.686)	(710.272)	(641.872)
Construction cost (31.5)	(1.125.406)	-	-	-	(1.125.406)	(1.022.245)
	<b>(1.781.715)</b>	<b>(1)</b>	<b>(33.276)</b>	<b>(20.686)</b>	<b>(1.835.678)</b>	<b>(1.664.117)</b>
	<b>(8.428.478)</b>	<b>(45.726)</b>	<b>(470.202)</b>	<b>(157.602)</b>	<b>(9.102.008)</b>	<b>(8.798.568)</b>

Consolidated	Operational costs	Selling expenses	General and administrative expenses	Other operational expenses, net	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Non-manageable costs and expenses</b>						
Electricity purchased for resale (31.1)	(1.877.592)	-	-	-	(1.877.592)	(1.918.409)
Charge of the main distribution and transmission grid	(682.725)	-	-	-	(682.725)	(503.440)
Materials and supplies for power electricity	(3.810)	-	-	-	(3.810)	(1.499)
Natural gas and supplies for gas business	(186.424)	-	-	-	(186.424)	(251.003)
	<b>(2.750.551)</b>	-	-	-	<b>(2.750.551)</b>	<b>(2.674.351)</b>
<b>Manageable costs and expenses</b>						
Personnel and management (31.2)	(200.860)	(1.598)	(98.255)	-	(300.713)	(232.880)
Pension and healthcare plans (Note 22.3)	(44.998)	(184)	(22.053)	-	(67.235)	(66.497)
Materials	(18.062)	(19)	(2.734)	-	(20.815)	(26.948)
Third-party services (31.3)	(183.571)	(617)	(51.341)	-	(235.529)	(196.668)
Credit losses, provisions and reversals (31.4)	(149.075)	(30.325)	-	(45.525)	(224.925)	(59.889)
Other operational costs and expenses, net (31.6)	(55.951)	(12.201)	(23.069)	(36.458)	(127.679)	(144.263)
	<b>(652.517)</b>	<b>(44.944)</b>	<b>(197.452)</b>	<b>(81.983)</b>	<b>(976.896)</b>	<b>(727.145)</b>
<b>Other</b>						
Depreciation and amortization	(326.383)	(1)	(16.671)	(14.567)	(357.622)	(321.494)
Construction cost (31.5)	(596.425)	-	-	-	(596.425)	(545.528)
	<b>(922.808)</b>	<b>(1)</b>	<b>(16.671)</b>	<b>(14.567)</b>	<b>(954.047)</b>	<b>(867.022)</b>
	<b>(4.325.876)</b>	<b>(44.945)</b>	<b>(214.123)</b>	<b>(96.550)</b>	<b>(4.681.494)</b>	<b>(4.268.518)</b>

### 31.1 Electricity purchased for resale

Consolidated	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Purchase of Energy in the Regulated Environment - CCEAR	1.831.966	1.704.349	906.501	834.152
Itaipu Binacional	465.252	714.374	252.335	364.208
Electric Energy Trade Chamber - CCEE	224.815	166.567	125.269	96.618
Bilateral contracts	910.577	1.184.104	458.634	610.278
Program for incentive to alternative energy sources - Proinfa	183.476	221.511	92.063	111.024
Micro and mini generators	499.177	324.265	250.008	144.784
Fair value in the purchase and sale of power	-	17.393	-	(4.441)
(-) PIS/Pasep/Cofins taxes on electricity purchased for resale	(416.696)	(474.656)	(207.218)	(238.214)
	<b>3.698.567</b>	<b>3.857.907</b>	<b>1.877.592</b>	<b>1.918.409</b>

### 31.2 Personnel and management

	Parent company			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Personnel</b>				
Employee compensation (a)	14.020	10.777	5.095	5.021
Social charges on payroll	4.021	3.577	1.939	1.868
Meal and education allowance	843	1.040	414	395
Voluntary retirement program	-	(2.087)	-	-
	<b>18.884</b>	<b>13.307</b>	<b>7.448</b>	<b>7.284</b>
<b>Management</b>				
Management fees	3.766	3.650	1.933	1.833
Social charges on payroll	919	892	473	447
Other expenses	55	45	30	20
	<b>4.740</b>	<b>4.587</b>	<b>2.436</b>	<b>2.300</b>
<b>Provisions for performance and profit sharing of employees and administrators</b>	<b>2.988</b>	<b>376</b>	<b>1.506</b>	<b>(1.690)</b>
	<b>26.612</b>	<b>18.270</b>	<b>11.390</b>	<b>7.894</b>

(a) In 2023, R\$3,584 were recorded referring to vacation benefit indemnity approved by the Collective Bargaining Agreement on January 19, 2023.

	Consolidated			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Personnel</b>				
Employee compensation (a)	434.000	306.070	156.301	155.968
Social charges on payroll	115.968	110.023	56.714	55.461
Meal and education allowance	56.521	50.333	27.465	24.610
Voluntary retirement program	-	(8.526)	(2)	(646)
	<b>606.489</b>	<b>457.900</b>	<b>240.478</b>	<b>235.393</b>
<b>Management</b>				
Management fees	9.248	8.974	4.706	4.465
Social charges on payroll	1.940	1.847	995	911
Other expenses	135	128	63	60
	<b>11.323</b>	<b>10.949</b>	<b>5.764</b>	<b>5.436</b>
<b>Provisions for performance and profit sharing of employees and administrators</b>	<b>108.071</b>	<b>46.356</b>	<b>54.471</b>	<b>(7.949)</b>
	<b>725.883</b>	<b>515.205</b>	<b>300.713</b>	<b>232.880</b>

(a) In 2023, R\$138,173 were recorded referring to vacation benefit indemnity approved by the Collective Bargaining Agreement on January 19, 2023.

### 31.3 Third party services

	Consolidated			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Maintenance of electrical system	199.693	151.506	108.679	87.219
Maintenance of facilities	63.819	44.791	31.178	24.605
Communication, processing and transmission of data	54.155	47.115	25.003	22.997
Consumer service / call center	51.102	38.090	25.868	20.533
Consulting and audit	32.069	24.317	15.353	15.275
Meter reading and bill delivery	29.456	26.837	14.942	13.882
Other services	42.792	31.942	14.506	12.157
	<b>473.086</b>	<b>364.598</b>	<b>235.529</b>	<b>196.668</b>

### 31.4 Credit losses, provisions and reversals

	Parent company			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Provision (reversal) for legal claims (Note 28)	5.742	(5.613)	2.338	(13.799)
Provision (reversal) for losses on equity interests	(16.760)	17.918	(16.476)	3.176
	<b>(11.018)</b>	<b>12.305</b>	<b>(14.138)</b>	<b>(10.623)</b>

	Consolidated			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Provision for legal claims (Note 28)	86.245	86.879	45.954	22.712
Impairment (reversal of impairment) of assets				
Power generation concession contract (Note 9.3)	(2.354)	8.066	(996)	8.066
Gas operations	(353)	1.629	(353)	-
Property, plant and equipment - generation segment (Note 16.4)	114.856	-	150.424	-
Expected credit losses (reversal of losses) - Trade accounts and Other receivables	16.484	82.407	30.325	30.970
Tax credits estimated losses	(676)	(3.144)	(429)	(1.859)
	<b>214.202</b>	<b>175.837</b>	<b>224.925</b>	<b>59.889</b>

### 31.5 Construction costs

Consolidated	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Materials	686.196	579.710	374.309	309.502
Third party services	332.412	336.405	173.542	185.441
Personnel	93.318	87.067	41.962	43.811
Other	13.480	19.063	6.612	6.774
	<b>1.125.406</b>	<b>1.022.245</b>	<b>596.425</b>	<b>545.528</b>

### 31.6 Other operating costs and expenses, net

Consolidated	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
Financial offset for the use of water resources	63.457	55.810	24.958	34.990
Collection charge	24.035	24.094	12.100	12.182
Net losses (gains) in the decommissioning and disposal of assets	43.549	29.597	32.765	11.288
Leasing and rent	17.155	16.841	7.383	8.669
Insurance	22.631	20.659	13.302	10.922
Taxes	12.567	23.394	7.032	10.661
Fair value of power generation concession assets	-	26.406	-	26.406
Aneel inspection fee	9.450	8.882	5.023	4.449
Compensation	13.034	8.264	8.951	5.399
Donations, contributions, grants, tax incentives (a)	1.607	1.433	823	1.199
Advertising and publicity				
<i>Associação das Emissoras de Radiodifusão do Paraná - AER</i>	6.356	5.695	3.162	2.842
Publicity	1.828	4.420	1.269	3.807
Sponsorship	1.105	1.115	608	590
<i>Talento Olímpico Paranaense - TOP</i>	1.895	900	1.895	778
Other net income, costs and expenses	11.890	9.868	8.408	10.081
	<b>230.559</b>	<b>237.378</b>	<b>127.679</b>	<b>144.263</b>

(a) The balance includes the Company's social investments in education, culture, health, sports, among others, including incentive donations used as a tax benefit.

## 32. Financial Results

	Parent company			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Financial income</b>				
Return on financial investments	4.682	24.957	968	12.793
Interest on taxes to be offset	7.321	2.267	3.753	1.212
Income and monetary restatement of judicial deposits	4.032	3.549	1.931	2.294
Other financial income	18.523	7.992	12.355	4.612
(-) Pis/Pasep and Cofins taxes on financial income	(1.422)	(1.640)	(795)	(868)
	<b>33.136</b>	<b>37.125</b>	<b>18.212</b>	<b>20.043</b>
<b>( - ) Financial expenses</b>	-			
Monetary and exchange variation and debt charges	-	73.575	-	38.881
PIS/Pasep/Cofins taxes on interest on capital	1.258	12.378	1.258	12.378
Interest on lease liabilities (Note 26.2)	253	192	145	112
Other financial expenses	2.697	4.832	2.264	2.506
	<b>4.208</b>	<b>90.977</b>	<b>3.667</b>	<b>53.877</b>
<b>Net</b>	<b>28.928</b>	<b>(53.852)</b>	<b>14.545</b>	<b>(33.834)</b>

	Consolidated			
	06.30.2023	06.30.2022	04.01.2023 to 06.30.2023	04.01.2022 to 06.30.2022
<b>Financial income</b>				
Arrears charges on bills	115.007	163.057	59.438	86.640
Return on financial investments	208.728	213.645	111.124	125.701
Remuneration of net sectorial assets and liabilities (Note 8)	45.905	75.760	20.710	43.631
Income and monetary restatement of judicial deposits	28.587	19.510	12.445	9.132
Interest on taxes to be offset	34.305	32.009	16.614	17.002
Monetary variation and adjustment to present value of accounts payable related to the concession (Note 25.1)	56.176	3.195	48.801	1.909
Monetary variation over the Itaipu power purchase	13.114	39.333	9.776	9.826
Exchange variation on loan collateral	-	-	-	-
Other financial income	72.000	5.789	45.697	(11.645)
(-) Pis/Pasep and Cofins taxes on financial income	(19.869)	(21.512)	(11.291)	(11.285)
	<b>553.953</b>	<b>530.786</b>	<b>313.314</b>	<b>270.911</b>
<b>( - ) Financial expenses</b>				
Monetary and exchange variation and debt charges	912.083	765.194	445.134	417.464
Monetary variation on the provision (a)	71.247	10.617	41.697	6.118
Monetary variation and adjustment to present value of accounts payable related to the concession (Note 25.1)	67.783	120.070	32.958	48.595
Interest on tax installments	20.879	17.013	10.318	9.264
Interest on R&D and EEP (Note 24.1)	14.045	16.201	6.739	8.156
Interest on lease liabilities (Note 26.2)	12.254	9.075	6.537	5.210
Remuneration of net sectorial assets and liabilities (Note 8)	2.929	7.296	1.324	3.505
Monetary variation over the Itaipu power purchase	1.712	14.534	899	9.934
PIS/Pasep/Cofins taxes on interest on capital	1.258	12.378	1.258	12.378
Derivatives fair value - forward contract	-	2.907	-	2.907
Other financial expenses	26.361	36.157	9.909	14.809
	<b>1.130.551</b>	<b>1.011.442</b>	<b>556.773</b>	<b>538.340</b>
	<b>(576.598)</b>	<b>(480.656)</b>	<b>(243.459)</b>	<b>(267.429)</b>
(-) Restatement of provision for allocation of PIS and Cofins credits (Note 12.2.1)	-	1.011.370	-	1.011.370
<b>Net</b>	<b>(576.598)</b>	<b>(1.492.026)</b>	<b>(243.459)</b>	<b>(1.278.799)</b>

(a) the amount refers mainly to the monetary variation on the provision for allocation of PIS and Cofins credits (Note 12.2.1 - b)

### 33. Operating Segments

Operating segments are business activities that generate revenues and incur expenses, whose operating results are regularly reviewed by the executive boards of the Company and by key strategic decision-makers responsible for allocating funds and assessing performance.

#### 33.1 Products and services from which the reportable segments have their revenues generated

The Company operates in reportable segments identified by Management, through the chief officers of each business area, taking into consideration the regulatory environments, the strategic business units and the different products and services. These segments are managed separately, since each business and each company require different technologies and strategies.

Until June 30, 2023, all sales have been to customers within the Brazilian territory, in addition, all noncurrent assets are also located in the national territory. The Company and its subsidiaries did not identify any customer who individually accounts for more than 10% of their total net revenue until June 30, 2023.

The Company evaluates the performance of each segment, based on information derived from the accounting records. The accounting policies of the operating segments are the same as those described in Note 4 of the financial statements as of December 31, 2022.

### 33.2 Company's reportable segments

**Power generation and transmission (GET)** - its attribution is to produce electricity from hydraulic, wind, and thermal projects (**GER**) and to provide services of transmission and transformation of electric power, being responsible for the construction, operation and maintenance of substations, as well for the energy transmission lines (**TRA**); for managers, the assets and liabilities of the generation and transmission segments are shown on an aggregate basis while their result is presented separately;

**Power distribution (DIS)** - its attribution is to provide public electricity distribution services, being responsible for the operation and maintenance of the distribution infrastructure, as well as providing related services;

**GAS** - its attribution is to provide public service of piped natural gas distribution;

**Power sale (COM)** - its attribution is to trade energy and related services;

**Holding and Services** - its attribution is the provision of services and participation in other companies.

### 33.3 Assets by reportable segment

ASSETS	Electric Energy			GAS	Holding and Services	Intersegment operations	Consolidated
	GET	DIS	COM				
06.30.2023							
<b>TOTAL ASSETS</b>	<b>26.680.637</b>	<b>21.734.011</b>	<b>2.216.298</b>	<b>1.072.730</b>	<b>2.954.301</b>	<b>(650.903)</b>	<b>54.007.074</b>
<b>CURRENT ASSETS</b>	<b>3.906.754</b>	<b>5.966.435</b>	<b>971.268</b>	<b>286.404</b>	<b>1.932.471</b>	<b>(1.954.823)</b>	<b>11.108.509</b>
<b>NONCURRENT ASSETS</b>	<b>22.773.883</b>	<b>15.767.576</b>	<b>1.245.030</b>	<b>786.326</b>	<b>1.021.830</b>	<b>1.303.920</b>	<b>42.898.565</b>
Long term assets	6.983.089	7.853.255	1.236.335	61.028	789.503	(216.815)	16.706.395
Investments	3.341.252	458	-	-	161.972	-	3.503.682
Property, plant and equipment	10.909.032	-	549	-	43.118	-	10.952.699
Intangible assets	1.445.995	7.778.351	5.999	713.004	6.590	1.520.735	11.470.674
Right-of-use asset	94.515	135.512	2.147	12.294	20.647	-	265.115

ASSETS	Electric Energy			GAS	Holding and Services	Intersegment operations	Consolidated
	GET	DIS	COM				
<b>12.31.2022</b>							
<b>TOTAL ASSETS</b>	<b>24.917.856</b>	<b>20.538.815</b>	<b>1.808.971</b>	<b>1.083.713</b>	<b>2.244.405</b>	<b>(890.060)</b>	<b>49.703.700</b>
<b>CURRENT ASSETS</b>	<b>3.237.725</b>	<b>4.937.240</b>	<b>990.867</b>	<b>282.714</b>	<b>1.311.618</b>	<b>(1.432.915)</b>	<b>9.327.249</b>
<b>NONCURRENT ASSETS</b>	<b>21.680.131</b>	<b>15.601.575</b>	<b>818.104</b>	<b>800.999</b>	<b>932.787</b>	<b>542.855</b>	<b>40.376.451</b>
Long term assets	6.819.202	8.200.557	809.498	59.505	732.365	(178.982)	16.442.145
Investments	3.163.152	534	-	-	162.045	-	3.325.731
Property, plant and equipment	10.054.763	-	541	-	14.164	-	10.069.468
Intangible assets	1.559.776	7.257.827	6.193	726.107	5.987	721.837	10.277.727
Right-of-use asset	83.238	142.657	1.872	15.387	18.226	-	261.380

### 33.4 Statement of income by reportable segment

STATEMENT OF INCOME	Electric Energy				GAS	Holding and Services	Inter-segment operations	Consolidated
	GET		DIS	COM				
	GER	TRA						
06.30.2023								
CONTINUING OPERATIONS								
NET OPERATING REVENUE	2.032.683	592.466	7.161.541	2.031.875	523.183	-	(1.451.355)	10.890.393
Net operating revenue - third-parties	795.989	409.039	7.143.816	2.018.937	522.612	-	-	10.890.393
Net operating revenue - between segments	1.236.694	183.427	17.725	12.938	571	-	(1.451.355)	-
OPERATING COSTS AND EXPENSES	(1.371.245)	(215.280)	(6.559.513)	(1.923.546)	(427.478)	(56.301)	1.451.355	(9.102.008)
Energy purchased for resale	(80.677)	-	(2.960.886)	(1.906.014)	-	-	1.249.010	(3.698.567)
Charges for use of the main transmission grid	(329.395)	-	(1.240.661)	-	-	-	199.760	(1.370.296)
Personnel and management	(140.403)	(91.121)	(438.449)	(9.112)	(20.163)	(26.635)	-	(725.883)
Pension and healthcare plans	(24.872)	(16.442)	(83.704)	(981)	(2.951)	(4.283)	-	(133.233)
Materials and supplies	(6.250)	(2.856)	(31.713)	(33)	(462)	(424)	-	(41.738)
Raw materials and supplies for generation	(11.078)	-	-	-	-	-	518	(10.560)
Natural gas and supplies for gas business	-	-	-	-	(368.206)	-	-	(368.206)
Third party services	(122.048)	(23.513)	(304.256)	(2.140)	(6.156)	(16.620)	1.647	(473.086)
Depreciation and amortization	(425.991)	(7.758)	(253.179)	(1.130)	(19.635)	(2.579)	-	(710.272)
Provision for litigations	(15.549)	(4.228)	(63.159)	(334)	(11)	(2.964)	-	(86.245)
Reversal of impairment of assets	(112.502)	-	-	-	353	-	-	(112.149)
Other estimated losses, provisions and reversals	(891)	610	(14.138)	(915)	(474)	-	-	(15.808)
Construction cost	-	(61.603)	(1.057.880)	-	(5.923)	-	-	(1.125.406)
Other operating costs and expenses, net	(101.589)	(8.369)	(111.488)	(2.887)	(3.850)	(2.796)	420	(230.559)
EQUITY IN EARNINGS OF INVESTEEES	8.293	168.321	-	-	-	219	-	176.833
PROFIT (LOSS) BEFORE FINANCIAL								
INCOME AND TAX	669.731	545.507	602.028	108.329	95.705	(56.082)	-	1.965.218
Financial income	195.730	34.736	254.313	18.037	13.605	50.868	(13.336)	553.953
Financial expenses	(408.020)	(203.736)	(460.108)	(152)	(18.532)	(53.339)	13.336	(1.130.551)
OPERATING PROFIT (LOSS)	457.441	376.507	396.233	126.214	90.778	(58.553)	-	1.388.620
Income tax and social contribution	(225.306)	(58.081)	(95.013)	(38.376)	(30.590)	1.942	-	(445.424)
NET INCOME (LOSS)	232.135	318.426	301.220	87.838	60.188	(56.611)	-	943.196



STATEMENT OF INCOME	Electric Energy				GAS	Holding and Services	Inter-segment operations	Consolidated
	GET		DIS	COM				
06.30.2022	GER	TRA						
CONTINUING OPERATIONS								
NET OPERATING REVENUES	2.060.510	728.347	6.747.955	2.348.115	589.191	8.014	(1.635.817)	10.846.315
Net operating revenue - third-parties	692.303	551.426	6.729.840	2.278.568	586.164	8.014	-	10.846.315
Net operating revenue - between segments	1.368.207	176.921	18.115	69.547	3.027	-	(1.635.817)	-
OPERATING COSTS AND EXPENSES	(1.241.616)	(156.939)	(6.967.164)	(2.321.203)	(502.011)	(73.938)	1.653.740	(9.609.131)
Energy purchased for resale	(120.109)	-	(2.867.080)	(2.308.526)	-	-	1.437.808	(3.857.907)
Charges for use of the main transmission grid	(284.287)	-	(1.188.096)	-	-	-	193.968	(1.278.415)
Personnel and management	(104.056)	(62.571)	(300.636)	(6.229)	(19.728)	(21.985)	-	(515.205)
Pension and healthcare plans	(24.707)	(15.582)	(85.358)	(899)	(2.704)	(5.332)	-	(134.582)
Materials and supplies	(6.527)	(2.509)	(34.587)	(23)	(1.051)	(487)	-	(45.184)
Raw materials and supplies for generation	(89.760)	-	-	-	-	-	2.830	(86.930)
Natural gas and supplies for gas business	-	-	-	-	(438.415)	-	-	(438.415)
Third party services	(84.071)	(16.714)	(238.379)	(1.685)	(6.691)	(20.584)	3.526	(364.598)
Depreciation and amortization	(392.435)	(6.353)	(219.561)	(164)	(21.125)	(2.234)	-	(641.872)
Provision (reversal) for litigations	(8.751)	3.190	(86.482)	(35)	33	5.166	-	(86.879)
Impairment of assets	(8.066)	-	-	-	(1.629)	-	-	(9.695)
Other estimated losses, provisions and reversals	(535)	1.727	(78.666)	(1.290)	(504)	(17.918)	17.923	(79.263)
Construction cost	-	(52.641)	(963.288)	-	(6.316)	-	-	(1.022.245)
Provision for allocation of PIS and Cofins credits	-	-	(810.563)	-	-	-	-	(810.563)
Other operating costs and expenses, net	(118.312)	(5.486)	(94.468)	(2.352)	(3.881)	(10.564)	(2.315)	(237.378)
EQUITY IN EARNINGS OF INVESTEEES	9.795	311.565	-	-	-	(154)	-	321.206
PROFIT (LOSS) BEFORE FINANCIAL INCOME AND TAX								
INCOME AND TAX	828.689	882.973	(219.209)	26.912	87.180	(66.078)	17.923	1.558.390
Financial income	128.983	33.798	310.134	14.286	23.648	50.626	(30.689)	530.786
Financial expenses	(415.428)	(147.889)	(317.624)	(283)	(13.268)	(147.639)	30.689	(1.011.442)
Update of provision for allocation of PIS and Cofins credits	-	-	(1.011.370)	-	-	-	-	(1.011.370)
OPERATING PROFIT (LOSS)	542.244	768.882	(1.238.069)	40.915	97.560	(163.091)	17.923	66.364
Income tax and social contribution	(193.506)	(129.369)	458.334	(13.835)	(27.341)	(13.227)	-	81.056
NET INCOME (LOSS)	348.738	639.513	(779.735)	27.080	70.219	(176.318)	17.923	147.420

### 33.5 Additions to noncurrent assets by reportable segment

06.30.2023	Electric Energy			GAS	Holding and Services	Consolidated
	GET	DIS	COM			
Contract assets	-	955.480	-	6.605	-	<b>962.085</b>
Property, plant and equipment	(42.180)	-	43	-	29.741	<b>(12.396)</b>
Intangible assets	2.973	-	808	-	929	<b>4.710</b>
Right-of-use asset	234	19.967	-	-	-	<b>20.201</b>

## 34. Financial Instruments

### 34.1 Categories and determination of fair value of financial instruments

Consolidated	Note	Level	06.30.2023		12.31.2022	
			Book value	Fair value	Book value	Fair value
<b>Financial assets</b>						
<b>Fair value through profit or loss</b>						
Cash and cash equivalents (a)	5	1	4.447.484	4.447.484	2.678.457	2.678.457
Bonds and securities (b)	6	2	512.241	512.241	431.056	431.056
Accounts receivable - distribution concession (c)	9.1	3	1.691.901	1.691.901	1.442.819	1.442.819
Accounts receivable - generation concession (c)	9.3	3	70.996	70.996	68.642	68.642
Fair value in the purchase and sale of power (d)	11	3	1.582.397	1.582.397	1.081.758	1.081.758
Other temporary investments (e)		1	16.278	16.278	15.372	15.372
Other temporary investments (e)		2	14.338	14.338	10.247	10.247
			<b>8.335.635</b>	<b>8.335.635</b>	<b>5.728.351</b>	<b>5.728.351</b>
<b>Amortized cost</b>						
Collaterals and escrow accounts (a)			221	221	157	157
Trade accounts receivable (a)	7		3.433.083	3.433.083	3.451.869	3.451.869
Sectorial financial assets (a)	8		77.334	77.334	381.398	381.398
Accounts receivable - concessions - bonus from the grant (g)	9.2		785.649	886.574	766.832	866.653
			<b>4.296.287</b>	<b>4.397.212</b>	<b>4.600.256</b>	<b>4.700.077</b>
<b>Fair value through other comprehensive income</b>						
Certified Emission Reductions - CERs (j)			8.288	8.288	10.295	10.295
			<b>8.288</b>	<b>8.288</b>	<b>10.295</b>	<b>10.295</b>
<b>Total financial assets</b>			<b>12.640.210</b>	<b>12.741.135</b>	<b>10.338.902</b>	<b>10.438.723</b>
<b>Financial liabilities</b>						
<b>Fair value through profit or loss</b>						
Fair value in the purchase and sale of power (d)	27	3	1.211.165	1.211.165	738.703	738.703
			<b>1.211.165</b>	<b>1.211.165</b>	<b>738.703</b>	<b>738.703</b>
<b>Amortized cost</b>						
Sectorial financial liabilities (a)	8		997.744	997.744	483.255	483.255
ICMS installment payment (f)	12.2.4		45.067	40.457	48.320	43.419
Special Tax Regularization Program - Pert (f)	12.2		393.525	327.442	404.075	340.025
PIS and Cofins to be refunded to consumers (a)	12.2.1		625.937	625.937	1.995.158	1.995.158
Accounts payable to suppliers (a)	19		2.218.258	2.218.258	2.215.470	2.215.470
Loans and financing (f)	20		5.501.588	5.184.478	4.694.957	4.171.789
Debentures (h)	21		10.940.787	10.696.486	7.887.077	7.688.396
Accounts payable related to concession (i)	25		891.025	1.018.850	937.542	1.051.710
			<b>21.613.931</b>	<b>21.109.652</b>	<b>18.665.854</b>	<b>17.989.222</b>
<b>Total financial liabilities</b>			<b>22.825.096</b>	<b>22.320.817</b>	<b>19.404.557</b>	<b>18.727.925</b>

Different levels are defined as follows:

**Level 1:** Obtained from quoted prices (not adjusted) in active markets for identical assets and liabilities;

**Level 2:** obtained through other variables in addition to quoted prices included in Level 1, which are observable for the assets or liabilities;

**Level 3:** obtained through assessment techniques which include variables for the assets or liabilities, which however are not based on observable market data.

#### Determining fair values

- Equivalent to their respective book values due to their nature and terms of realization.
- Fair value is calculated based on information made available by the financial agents and the market values of the bonds issued by the Brazilian government
- Financial assets with fair values similar to book values (Note 4.4 of the financial statements as of December 31, 2022).

- d) The fair values of assets and liabilities are equivalent to their book values (Note 4.15 of the financial statements as of December 31, 2022).
- e) Investments in other companies, stated at fair value, which is calculated according to the price quotations published in an active market, for assets classified as level 1 and determined in view of the comparative assessment model for assets classified as level 2.
- f) The cost of the last funding carried out by the Company, CDI + spread of 2.19%, was used as a basic assumption for the discount of the expected payment flows, except for contracts with Banco do Nordeste do Brasil - BNB that have the fair value similar to the book value, in view of the contractual characteristics for the construction of specific infrastructure.
- g) Receivables related to the concession agreement for providing electricity generation services under quota arrangements, having their fair value calculated by expected cash inflows, discounted at the rate established by Aneel auction notice 12/2015 (9.04%).
- h) Calculated according to the quotation of the last trade in the secondary market through the average price of the Unit Price - PU on June 30, 2023, obtained from the Brazilian Association of Financial and Capital Market Entities - Anbima.
- i) The actual pre-tax discount rate of 8.65% p.a. was used, compatible with the rate estimated by the Company for long-term projects.
- j) Financial assets with fair values similar to book values (Note 4.2 of the financial statements as of December 31, 2022).

### 34.2 Financial risk management

The Company's business activities are exposed to the following risks arising from financial instruments:

#### 34.2.1 Credit risk

Credit risk is the risk of the Company incurring losses due to a customer or counterparty in a financial instrument, resulting from failure in complying with their contractual obligations.

<b>Consolidated</b>		
<b>Exposure to credit risk</b>	<b>06.30.2023</b>	<b>12.31.2022</b>
Cash and cash equivalents (a)	4.447.484	2.678.457
Bonds and securities (a)	512.241	431.056
Pledges and restricted deposits linked (a)	221	157
Trade accounts receivable (b)	3.433.083	3.451.869
Sectorial financial assets (c)	77.334	381.398
Accounts receivable - distribution concession (c)	1.691.901	1.442.819
Accounts receivable - concessions - bonus from the grant (d)	785.649	766.832
Accounts receivable - generation concessions (e)	70.996	68.642
Other temporary investments (f)	30.616	25.619
	<b>11.049.525</b>	<b>9.246.849</b>

- a) The Company manages the credit risk of its assets in accordance with the Management's policy of investing virtually all its funds in federal banking institutions. As a result of legal and/or regulatory requirements, in exceptional circumstances the Company may invest funds in prime private banks.
- b) Risk of losses resulting from difficulties to receive amounts billed to customers related to internal and external factors. To mitigate this type of risk, the Company manages its accounts receivable, detecting customers most likely to default, implementing specific collection policies and suspending the supply and/or recording of energy and the provision of service, as established in contract and regulatory standards.
- c) Management considers the risk of this credit to be reduced, since the agreements signed guarantee the unconditional right to receive cash at the end of the concession to be paid by the Granting Authority, corresponding to the costs and investments not recovered through the tariff.
- d) Management considers the risk of such credit to be low, as the contract for the sale of energy by quotas guarantees the receipt of an Annual Generation Revenue - RAG, which includes the annual amortization of this amount during the concession term.
- e) For the generation concession assets, Aneel published Normative Resolution 596/2013, which deals with the definition of criteria for calculating the New replacement value (VNR), for the purposes of indemnification. In July 2021, Normative Resolution No. 942/2021 was published, later covered by Normative Resolution No. 1027/2022, which regulated the calculation of these values through the presentation of appraisal reports to be prepared by accredited companies. In August 2022, Copel filed with Aneel the assessment reports related to the residual values, with a base date of July 2015, for the HPP Governador Parigot de Souza - GPS and HPP Mourão - MOU, which, since January 2023, are being inspected by the regulatory agency. Management's expectation of indemnification for these assets supports recoverability of the balances recorded.
- f) Risk arising from the possibility of the Company incurring losses due to stock market volatility. This type of risk involves external factors and is being managed through periodic assessments of the variations in the market.

#### 34.2.2 Liquidity risk

The liquidity risk of the Company consists of the possibility of having insufficient funds, cash or other financial assets, to settle obligations on their scheduled maturity dates.

The Company manages liquidity risk by relying on a set of methodologies, procedures and instruments applied to secure ongoing control over financial processes to ensure proper management of risks.

Investments are financed by incurring medium and long-term debt with financial institutions and capital markets.

Short, medium and long-term business projections are made and submitted to Management bodies for evaluation. The budget for the next fiscal year is annually approved.

Medium and long-term business projections cover monthly periods over the next five years. Short-term projections consider daily periods covering only the next 90 days.

The Company permanently monitors the volume of funds to be settled by controlling cash flows to reduce funding costs, the risk involved in the renewal of loan agreements and compliance with the financial investment policy, while concurrently keeping minimum cash levels.

The following table shows the expected undiscounted settlement amounts in each time range. Projections were based on financial indicators linked to the related financial instruments and forecast according to average market expectations as disclosed in the Central Bank of Brazil Focus Report, which provides the average expectations of market analysts for these indicators for the current year and for the next 3 years. From 2027 on, the 2026 indicators are repeated throughout the forecast period.

Consolidated	Interest (a)	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Over 5 years	Total
<b>06.30.2023</b>							
Loans and financing	Note 20	38.051	182.062	509.401	3.726.484	3.580.311	8.036.309
Debentures	Note 21	906.885	452.413	1.532.944	8.389.665	3.868.549	15.150.456
Accounts payable related to concession	Rate of return + IGP-M and IPCA	9.690	19.381	82.792	482.048	2.040.583	2.634.494
Accounts payable to suppliers	-	1.867.758	259.683	14.740	76.077	-	2.218.258
PIS and Cofins to be refunded to consumers	Note 12.2.1	-	-	-	724.359	-	724.359
Special Tax Regularization Program - Pert	Selic	5.020	10.153	47.402	289.602	129.328	481.505
ICMS installment payment	Selic	916	1.851	8.625	40.852	-	52.244
Sectorial financial liabilities	Selic	81.830	166.181	787.948	30.952	-	1.066.911
Lease liability	Note 26	8.641	17.369	63.041	164.555	377.665	631.271
		<b>2.918.791</b>	<b>1.109.093</b>	<b>3.046.893</b>	<b>13.924.594</b>	<b>9.996.436</b>	<b>30.995.807</b>

(a) Effective interest rate - weighted average.

As disclosed in Notes 20.3 and 21.3, the Company and its subsidiaries have loans and financing agreements and debentures with covenants that if breached may have their payment accelerated.

#### 34.2.3 Market risk

Market risk is the risk that the fair value or the future cash flows of a financial instrument shall oscillate due to changes in market prices, such as currency rates, interest rates and stock price. The purpose of managing this risk is to control exposures within acceptable limits, while optimizing return.

##### **a) Foreign currency risk (US Dollar)**

This risk comprises the possibility of losses due to fluctuations in foreign exchange rates, which may reduce assets or increase liabilities denominated in foreign currencies.

The effect of the exchange rate variation resulting from the power purchase agreement with Itaipu is transferred to customers in Copel DIS's next tariff adjustment. The exchange rate risk in the purchase of gas by Compagas is mitigated by the monitoring and transfer of the price variation to customers through tariff, when possible. The Company maintains permanent monitoring of these fluctuations.

### Sensitivity analysis of foreign currency risk

The Company has developed a sensitivity analysis to measure the impact of the devaluation of the US dollar on its financial liabilities subject to currency risk.

The valuation of the financial instruments considers the possible effects on profit and loss and equity of the risks evaluated by the Company's Management on the reporting date for the financial instruments, as recommended by CPC 40 (R1) / IFRS 7 - Financial Instruments: Disclosure. Based on the equity position and the notional value of the financial instruments outstanding at the date of these interim financial information, it is estimated that these effects will approximate the amounts stated in the above table in the column for the forecast probable scenario, since the assumptions used by the Company are similar to those previously described.

For the baseline scenario, the accounting balances recorded on the date of these interim financial information were considered and for the probable scenario, the Company considers the balance updated with the exchange rate variation - prevailing at the end of the period (R\$/US\$4.97) based on the median market expectation for 2023 according to the Central Bank of Brazil Focus Report. Additionally, the Company continues to monitor scenarios 1 and 2, which consider a deterioration of 25% and 50%, respectively, in the main risk factor of the financial instrument in relation to the level used in the probable scenario, because of extraordinary events that may affect the economic scenario.

Foreign exchange risk	Risk	Baseline	Projected scenarios		
		06.30.2023	Probable	Scenario 1	Scenario 2
Financial liabilities					
Suppliers					
Itaipu	USD appreciation	(180.183)	(5.638)	(52.093)	(98.549)
Acquisition of gas	USD appreciation	(76.718)	(2.401)	(22.180)	(41.960)
		(256.901)	(8.039)	(74.273)	(140.509)

### b) Interest rate and monetary variation risk

This risk comprises the possibility of losses due to fluctuations in interest rates or other indicators, which may reduce financial income or increase financial expenses related to the assets and liabilities raised in the market.

The Company has not entered derivative contracts to cover this risk but has been continuously monitoring interest rates and market indexes to observe any need for contracting.

### Sensitivity analysis of interest rate and monetary variation risk

The Company has developed a sensitivity analysis to measure the impact of variable interest rates and monetary variations on its financial assets and liabilities subject to these risks.

The valuation of the financial instruments considers the possible effects on profit and loss and equity of the risks evaluated by the Company's Management on the reporting date for the financial instruments, as recommended by CPC 40 (R1) / IFRS 7 - Financial Instruments: Disclosure. Based on the equity position and the notional value of the financial instruments outstanding at the date of these interim financial information, it is estimated that these effects will approximate the amounts stated in the above table in the column for the forecast probable scenario, since the assumptions used by the Company are similar to those previously described.

For the baseline scenario, the accounting balances recorded on the date of these interim financial information were considered and for the probable scenario, the Company considers the balances updated with the variation of the indicators (CDI/Selic - 12.00%, IPCA - 4.90%, IGP-M - 2.92% and TJLP - 6.82%) estimated as market average projections for 2023 according to the Central Bank of Brazil Focus Report, except TJLP that considers the Company's internal projection. Additionally, the Company continues to monitor scenarios 1 and 2, which consider a deterioration of 25% and 50%, respectively, in the main risk factor of the financial instrument in relation to the level used in the probable scenario, because of extraordinary events that may affect the economic scenario.

Interest rate risk and monetary variation	Risk	Baseline	Projected scenarios		
		06.30.2023	Probable	Scenario 1	Scenario 2
<b>Financial assets</b>					
Bonds and securities	Low CDI/Selic	512.241	29.864	22.553	15.143
Collaterals and escrow accounts	Low CDI/Selic	221	13	10	7
Sectorial financial assets	Low Selic	77.334	4.509	3.405	2.286
Accounts receivable - concessions	Low IPCA	2.477.550	59.974	45.114	30.166
Accounts receivable - generation concessions	Undefined (a)	70.996	-	-	-
		<b>3.138.342</b>	<b>94.360</b>	<b>71.082</b>	<b>47.602</b>
<b>Financial liabilities</b>					
Loans and financing					
Banco do Brasil	High CDI	(751.673)	(43.823)	(54.406)	(64.853)
Banco Itaú	High CDI	(1.043.151)	(60.816)	(75.504)	(90.001)
BNDES	High TJLP	(1.639.375)	(54.975)	(68.442)	(81.803)
BNDES	High IPCA	(396.529)	(9.599)	(11.963)	(14.314)
Banco do Nordeste	High IPCA	(1.599.156)	(38.711)	(48.246)	(57.727)
Banco do Brasil - BNDES Transfer	High TJLP	(55.078)	(1.847)	(2.299)	(2.748)
Other	No risk	(16.626)	-	-	-
Debentures	High CDI/Selic	(7.726.051)	(450.433)	(559.216)	(666.589)
Debentures	High IPCA	(3.127.517)	(75.708)	(94.357)	(112.899)
Debentures	High TJLP	(87.219)	(2.925)	(3.641)	(4.352)
Sectorial financial liabilities	High Selic	(997.744)	(58.169)	(72.217)	(86.083)
ICMS installment payment	High Selic	(45.067)	(2.627)	(3.262)	(3.888)
Special Tax Regularization Program - Pert	High Selic	(393.525)	(22.943)	(28.484)	(33.953)
Accounts payable related to concession	High IGP-M	(826.705)	12.159	9.103	6.057
Accounts payable related to concession	High IPCA	(64.320)	(1.557)	(1.940)	(2.322)
		<b>(18.769.736)</b>	<b>(811.974)</b>	<b>(1.014.874)</b>	<b>(1.215.475)</b>

(a) Risk assessment still requires ruling by the Concession grantor.



#### 34.2.4 Electricity shortage risk

Most of the installed capacity in Brazil currently comes from hydroelectric generation, which makes Brazil and the geographic region in which we operate subject to unpredictable hydrological conditions, due to non-cyclical deviations of mean precipitation. Unsatisfactory hydrological conditions may cause, among other things, the implementation of comprehensive programs of electricity savings, such as rationalization or even a mandatory reduction of consumption, which is the case of rationing.

Considering the strong wind generation in the Northeast, biomass generation in the Southeast and the rainy season with affluent natural energies that raised the reservoirs to comfortable values during 2022 and 2023, it is estimated that the risk of energy shortages in the remainder of 2023 and 2024 are minimized.

The energy supply guarantee criteria are currently established by the National Energy Policy Council – “CNPE”. With reason, the responsible bodies keep the energy deficit risk indicators within the safety margin in all subsystems.

#### 34.2.5 Risk of Generation Scaling Factor - GSF impacts

The Energy Reallocation Mechanism (“MRE”) is a system of redistribution of electric power generated, characteristic of the Brazilian electric sector, which has its existence by the understanding, at the time, that there is a need for a centralized operation associated with a centrally calculated optimal price known as PLD. Since generators have no control over their production, each plant receives a certain amount of virtual energy which can be compromised through contracts. This value, which enables the registration of bilateral contracts, is known as assured energy (“GF”) and is calculated centrally. Unlike the Settlement price for differences (PLD), which is calculated on a weekly basis, GF, as required by Law, is recalculated every five years, with a limit of increase or decrease, restricted to 5% by revision or 10% in the concession period.

The contracts need to have guarantee. This is done, especially, through the allocation of power generated received from the MRE or purchase. The GSF is the ratio of the entire hydroelectric generation of the MRE participants to the GF sum of all the MRE plants. Basically, the GSF is used to calculate how much each plant will receive from generation to back up its GF. Thus, knowing the GSF of a given month the company will be able to know if it will need to back up its contracts through purchases.

Whenever GSF multiplied by GF is less than the sum of contracts, the company will need to buy the difference in the spot market. However, whenever GSF multiplied by GF is greater than the total contracts, the company will receive the difference to the PLD.

For plants with contracts in the Free Contracting Environment (“ACL”), the main way to manage the low GSF risk is not to compromise the entire GF with contracts, as well as the timely repurchase of intra-annual energy approaches currently adopted by the Company.

For the contracts in the Regulated Contracting Environment (“ACR”), Law 13,203/2015 allowed the generators to contract insurance, by means of payment of a risk premium. Copel adopted this approach to protect contracts related to energy generated by the HPP Mauá, HPP Baixo Iguaçu, HPP Colíder and SHP Cavernoso II.



For the distribution segment, the effects of the GSF are perceived in the costs associated with quotas of Itaipu, of Angra, of the plants whose concessions were renewed in accordance with Law 12,783/2013 and the plants that renegotiated the hydrological risk in the ACR, in accordance with Law 13,203/2015. This is a financial risk since there is guarantee of neutrality of expenses with energy purchases through a tariff transfer.

The GSF risks are greatly reduced due to the improvement in the hydrological scenario in 2022 and 2023 concomitant with the low load growth.

#### 34.2.6 Risk of non-renewal of concessions - generation and transmission

The extension of energy generation and transmission concessions, achieved by Law No. 9,074/1995, is regulated by Law No. 12,783/2013, amended by Law No. 14,052/2020, regarding to the deadline for requesting the extension of concessions under the physical guarantee quota system.

According to the mentioned law, the concession operator should request extension of concession at least 36 months before the end date of the contract or act of granting for hydroelectric power plants and electric power transmission enterprises, and 24 months before the end date of the contract or act of granting for thermoelectric plants. The Granting Authority may advance effects of extension by up to 60 months counted as of contract or grant date and may also define initial tariff or revenue, which includes the definition of the tariff or initial revenues for the generation ventures (RAG - Annual Generation Revenue) and transmission ventures (RAP - Permitted Annual Revenue).

Concessions for hydroelectric power generation and electric power transmission may be extended, at the discretion of the Granting Authority, only once, for a period of up to 30 years. Thermoelectric power generation concessions have an extension term limited to 20 years.

In 2018, Decree No. 9.271/2018 was published, amended by Decrees No. 10.135/2019, No. 10.893/2021 and No. 11.307/2022, which regulated the granting of concession contracts in the electricity sector associated with privatization through sale of control by holder of a public service concession for electricity generation, having as one of the conditionings factors the alteration of the exploration regime to Independent Power Producer (IPP). According to the Decree, the manifestation of sale of the concession must take place within up to 42 months from the date of the related formal agreement, and any sale must take place within up to 12 months from the concession end date. If sale of control of the venture does not occur within the specified period, the plant must be subject to auction by the Granting Authority and the same concessionaire can participate in the auction if it meets the qualification conditions.

Some of the generation projects of Copel had their concession period extended due to the effects of the GSF renegotiation, which established the compensation through an extension of the concession period of the plants contemplated by Law No. 13,203/2015, resulting in the approval of the extension period of the concession of these plants through of Ratifying Resolutions No. 2,919/2021 and No. 2,932/2021.

For HPP Governador Bento Munhoz da Rocha Netto - GBM (1,676 MW), whose concession will end in 2024, the Company has not expressed any interest in extending the concession, as internal studies have shown that the extension through early change of the exploration regime would be economically and financially disadvantageous in relation to exploration of the plant under the current regime until concession end. On March 3, 2020, Copel GeT transferred the concession of HPP GBM to the subsidiary F.D.A. Geração de Energia Elétrica S.A. with the purpose of divesting the control of this concessionaire and, thus, allow a new concession grant for 30 years, as provided for in Decree No. 9.271/2018. However, the process of transforming Copel into a "Corporation" was concluded, as described in Note 39.1, which will allow the Company to maintain 100% interest in the HPP GBM and in the concessions of the HPP Governador Ney Aminthas de Barros Braga (Segredo) and HPP Governador José Richa (Salto Caxias). On November 25, 2022, Copel expressed to the Granting Authority its interest in obtaining a thirty-year concession for these three plants.

With respect to HPP São Jorge, whose concession ends in 2026, Copel did not express interest in the renewal and intends, at the end of the concession, to request Aneel to convert the granting of concession into granting of registration.

Regarding TPP Figueira concession, which expired in March 2019, the Company awaits the conclusion of the process, which is in progress at Aneel and MME. The plant went through a modernization process that provided direct benefits such as improved energy efficiency and reduced emissions of pollutants in the atmosphere, compared to the old plant. The plant was released for commercial operation on December 7, 2022, through Order No. 3,502/2022.

According to the Law No. 14,052/2020, the Company may express its intention to extend the concession of the HPP Apucarantina until January 2024, and the HPP Guaricana and HPP Chaminé until July and August 2025, respectively. If the Company does not express an interest in the extension of the current regime at its final term, be granted to the Company in the condition of registration, and the other concessions, at their final term, must be returned to the Granting Authority.

Regarding the transmission segment, the only Copel GeT concession to expire in the next ten years is the Concession Contract No. 75/2001, referring to Transmission Line Bateias-Jaguariaíva 230 kV, which will expire on August 17, 2031.

Additionally, regarding the extension of transmission concession contracts, on December 29, 2022 Decree No. 11,314 was published, determining that the extension of transmission concessions may be carried out only when the bidding process is unfeasible or results in damage to the public interest and will be carried out without the advance indemnity of the assets linked to the provision of the service, conditioned to the acceptance by the concessionaire in relation to the revenue and other conditions of the amendment to be prepared by Aneel.

### 34.2.7 Risk on non-renewal of concessions - distribution of electricity

The fifth amendment to Copel DIS concession contract No. 46/1999 imposes economic and financial efficiency covenants and quality indicators that, if not complied with, may result in the termination of the concession, in accordance with the provisions of the contract, particularly the right to full defense and adversary system.

The Aneel approved Normative Resolution No. 896/2020, consolidated by Normative Resolution No. 948/2021, which establishes the indicators and procedures for monitoring efficiency in relation to the continuity of supply and the economic-financial management of public electricity distribution service concessions from the year 2021.

#### Indicators and penalties

Year	Indicator	Criteria	Penalties
From 2021	Economic - financial efficiency	in the base year	Capital Increase (a) Limitation on distribution of dividends and interest on capital Restrictive regime for contracts with related parties
		2 consecutive years	Concession termination
	Quality Indicators	in the base year	Results plan
		2 consecutive years or 3 of the previous 5 calendar years	Limitation on distribution of dividends and interest on capital
		3 consecutive years	Concession termination

(a) Within 180 days from the end of each fiscal year, in the totality of the insufficiency that occurs to reach the Minimum Economic and Financial Sustainability Parameter.

#### Targets set for Copel Distribuição

Year	Economic and Financial Management	Realized	Quality - limits		Quality - performed	
			DECI	FECi	DECI	FECi
2022	{Net Debt / [EBITDA (-) QRR ≥ 0]} ≤ 1 / (1,11 * Selic)	Achieved	9,19	6,80	7,98	5,29
2023	{Net Debt / [EBITDA (-) QRR ≥ 0]} ≤ 1 / (1,11 * Selic)	-	8,69	6,39	-	-

**Net Debt:** Gross debt deducted from financial assets, with the exception of financial assets and financial liabilities in administrative or judicial discussion. The accounts that make up the gross debt and financial assets are defined in the attachment VIII to Aneel Resolution No 948/2021.

**QRR:** Regulatory Reinstatement Share or Regulatory Depreciation Expense. This value will be the one defined in the last Periodic Tariff Review, updated by the variation of the Regulatory Portion B and calculated on a pro rata basis.

**Recurring EBITDA:** Earnings Before Interest (Financial Result), Taxes (Income Taxes), Depreciation and Amortization.

**Quality indicators:** For the years 2022 to 2026, the annual thresholds are set out in Resolution No. 10,231/2021.

The calculation of results occurs at the end of each calendar year, when the annual disclosure of results in the Regulatory Financial Statements ("DCR").

#### 34.2.8 Risk of non-extension of the gas distribution concession

On December 26, 2022, Compagas signed the renewal of the concession agreement with the Granting Authority, effective for 30 years, with the final term on July 06, 2054, with clauses that provide for the termination of the concession due to forfeiture due to total or partial non-performance of the contract. Upon termination of the concession by the end of the contractual term, the assets linked to the gas distribution services will revert to the Granting Authority, the State of Paraná, and the Company will be compensated for the assets related to the concession that have not yet been amortized, evaluated at their book value monetarily restated up to that date.

#### 34.2.9 Risk of overcontracting and undercontracting of electricity

Under the current regulatory model, the agreement for purchase of electric power by distributors is regulated by Law 10,484/2014 and Decree 5,163/2004, which determine that the purchase of energy must be in the volume necessary to serve 100% of the distributor market.

The difference between the costs remunerated by the tariff and those effectively incurred in the power purchases are fully passed on to captive consumers, as long as the distributor presents a contracting level between 100% and 105% of its market, plus the amounts of involuntary overcontracting recognized by the regulator.

Copel DIS estimates ending the year with a contracting level of 112.7% but considers that it has sufficient amounts of "involuntary over-contracting" to accommodate the estimated contracting for the year. Thus, there is no risk of penalization for overcontracting.

#### 34.2.10 Gas shortage risk

The natural gas market in Paraná, made up of Compagas consumers (non-thermoelectric market) and the Araucária Thermoelectric Power Plant (UEG Araucária), is supplied by contracts with Petrobras that use the transport infrastructure of the Brazil-Bolivia gas pipeline (Gasbol). Compagas signed a contract with Petrobras for the supply of natural gas, effective from 2022 to 2025, which will make it possible to meet the demand that was not contracted for 2022, as well as part of the estimated demand between 2023 and 2025. UEG Araucária, meanwhile, negotiates and signs short-term natural gas contracts because of its merchant operation regime.

In the current situation of the natural gas sector in Brazil, the Novo Mercado de Gás program, coordinated by the Ministry of Mines and Energy, aims to open the natural gas market to make it dynamic, competitive, integrated with the electrical and industrial sectors. The supply of natural gas is growing and coming from diverse sources, and the great challenge for the sector still focuses on enabling new producers and traders to access infrastructure and the consumer market, currently served mostly by Petrobras. Finally, the new gas law, Law No. 14.134/2021, represents another important step in opening the Brazilian gas market, in order to make it more competitive and with greater potential for expansion.

A possible shortage in the supply of gas could result in losses for Copel due to a reduction in revenue from the natural gas distribution service by Compagas or penalties for non-compliance with the obligations contained in the concession contract. Furthermore, in this scenario, UEG Araucária would probably be kept out of operation. However, the Company considers this risk to be low in view of the situation of the *Novo Mercado de Gás* and the enactment of Law No. 14,134/2021.

#### 34.2.11 Risk of non-performance of wind farms

Contracts for the purchase and sale of energy from wind sources, sold through regulated auctions, have generation performance clauses, which establish a minimum amount of energy delivery, on an annual and/or four-year basis. The developments are subject to climatic factors associated with uncertainties in wind speed, which may result in energy production lower than the minimum amount of contracted energy. Such breach of contract may compromise the Company's future revenues. The balance recorded in liabilities referring to the non-performance is demonstrated in note 27.

#### 34.2.12 Risk related to price of power purchase and sale transactions

The Company operates in the electricity purchase and sale market to achieve results with variations in the price of electricity, respecting the risk limits pre-established by Management. This activity, therefore, exposes the Company to the risk by the volatility of future electricity prices.

Future electricity purchase and sale transactions are recognized at fair value through profit or loss, based on the difference between the contracted price and the market price of operations on the balance sheet date.

The table below shows the notional values of the electricity commercialization contracts on the date of these interim financial information, which have an average maturity of 118 months for purchase contracts and 22 months for sales contracts:

	Purchase	Sale
2023	335.518	329.282
2024	721.856	836.626
2025	741.250	842.450
2026	707.143	764.367
2027	637.695	645.521
2028 to 2040	3.677.241	4.594.706
	<b>6.820.703</b>	<b>8.012.952</b>

The fair value was estimated using the prices defined internally by the Company, which represented the best estimate of the future market price. The discount rate used is based on the NTN-B rate of return disclosed by Anbima on June 30, 2023, without inflation, adjusted for credit risk and additional project risk.

The balances referring to these outstanding transactions at the date of these interim financial information are stated below.

Consolidated	Assets	Liabilities	Net
Current	362.937	(313.578)	49.359
Noncurrent	1.219.460	(897.587)	321.873
	<b>1.582.397</b>	<b>(1.211.165)</b>	<b>371.232</b>

### Sensitivity analysis of energy purchase and sale operations

The Company developed a sensitivity analysis to measure the impact of changes in future prices. For the base scenario, the accounting balances recorded on the date of these interim financial information were considered and for the probable scenario, the Company considers the balances updated with the market price curve and NTN-B rate on June 30, 2023. Additionally, the Company continues to monitor scenarios 1 and 2, which consider the 25% and 50% rise or fall applied to future prices considered in the probable scenario, because of extraordinary events that may affect the economic scenario.

Consolidated	Price variation	Baseline 06.30.2023	Projected scenarios		
			Probable	Scenario 1	Scenario 2
Unrealized gains (losses) on energy purchase and sale operations	Increase	371.232	371.232	318.000	264.770
	Decrease	371.232	371.232	424.460	477.690

#### 34.2.13 Counterparty risk in the energy market

Since free energy market still does not have a counterparty acting as guarantor of all agreements (clearing house), there is a bilateral risk of default. Thus, the Company is exposed to the risk of failure in the supply of energy contracted by the buyer/seller. In the event of such failure, the Company is obliged to sell/acquire energy at the spot market price, being further subject to regulatory penalties and loss of amounts paid.

The Company follows a policy that establishes limits for possible operations with each counterparty, after analyzing its credit worthiness, maturity and history.

In addition, even if our policy is more restrictive and the counterparties present good financial condition, the Company is exposed to systemic events in which the default of one agent ends up affecting other energy trading companies in a "domino effect" until reaching the Company's counterparties.

### 34.3 Capital management

The Company seeks to keep a strong capital base to maintain the trust of investors, creditors and market and ensure the future development of the business. Management also strives to maintain a balance between the highest possible returns with more adequate levels of borrowings and the advantages and the assurance afforded by a healthy capital position. Thus, it maximizes the return for all stakeholders in its operations, optimizing the balance of debts and equity.

The Company monitors capital by using the index represented by adjusted consolidated net debt divided by adjusted consolidated EBITDA (Earnings before interest, taxes, depreciation and amortization), for the last twelve months. The corporate limit established in the debt deeds provides for the annual maintenance of the index below 3.5, and the eventual expectation of non-compliance of that indicator gives rise to actions by the Management to correct the course of the calculations until the end of each year.

#### 34.3.1 Debt to equity ratio:

Indebtedness	Consolidated	
	06.30.2023	12.31.2022
Loans and financing	5.501.588	4.694.957
Debentures	10.940.787	7.887.077
(-) Cash and cash equivalents	(4.447.484)	(2.678.457)
(-) Bonds and securities	(512.241)	(431.056)
<b>Net debt</b>	<b>11.482.650</b>	<b>9.472.521</b>
Equity	22.010.932	21.131.225
<b>Debt to equity ratio</b>	<b>0,52</b>	<b>0,45</b>

## 35. Related Party Transactions

### 35.1 Balances with related parties

The table below shows the balances of Related Parties highlighted in specific lines of the Statements of Financial Position:

	Parent Company		Consolidated	
	06.30.2023	12.31.2022	06.30.2023	12.31.2022
<b>Current assets</b>				
<b>Subsidiaries</b>				
Structure sharing (35.1.1)	-	-	871	1.135
Copel DIS - loan (35.1.2)	-	-	-	-
Jandaíra Wind Complex - loan agreement (35.1.3)	53.815	47.404	-	-
<b>Current liabilities</b>				
<b>Subsidiaries</b>				
Structure sharing (35.1.1)	1.636	1.838	-	-
<b>Noncurrent liabilities</b>				
<b>Subsidiaries</b>				
Elejor advance	5.851	5.851	-	-

#### 35.1.1 Structure sharing

Balances mainly refer to contracts for sharing personnel and management expenses entered between Copel and its direct and indirect subsidiaries.

#### 35.1.2 Loan agreement - Copel DIS

On February 27, 2023, a loan agreement was signed between Copel and Copel DIS, with the approval of limits plus IOF and interest of CDI + 1.40% p.a., to provide resources for financing the company activities and business. The contract is valid until February 27, 2025. Of the overall approved amount of R\$400,000, the amount of R\$233,000 was transferred. The settlement was made on June 29, 2023, and the financial income for the period ended on June 30, 2023 is R\$ 9,659.

#### 35.1.3 Loan agreement - Jandaíra Complex

On May 17, 2022, a loan agreement was signed between Copel and the companies of the Jandaíra Wind Complex, with the approval of limits plus IOF and interest of CDI + 1.38% p.a., to provide resources for financing the company activities and business. The contracts are valid until May 17, 2024. Of the overall approved amount of R\$49,400, the amount of R\$49,087 was transferred. The settlement was made on July 31, 2023, and the financial income for the period ended as of June 30, 2023 is R\$3,676.

#### 35.1.4 Loan Agreement - UEG Araucária

On July 4, 2023, a loan agreement was signed between Copel and UEG Araucária, with the approval of limits plus IOF and interest of CDI + 1.40% p.a., to provide resources for financing the company activities and business. The contract is valid until July 4, 2025. The global amount approved is R\$ 35,000 and there has been no transfer of amounts yet.

### **35.2 Other related party transactions**

The table below shows the balances arising from other transactions with related parties carried out by the Company:



Consolidated	Assets		Liabilities		Revenue		Cost / Expense	
Related parties / Nature of operation	06.30.2023	12.31.2022	06.30.2023	12.31.2022	06.30.2023	06.30.2022	06.30.2023	06.30.2022
<b>Controlling shareholder (up to August 11, 2023)</b>								
State of Paraná - dividends payable	-	-	-	109.777	-	-	-	-
Energia Solidária Program (a)	-	9.735	-	-	-	-	-	-
Tarifa Rural Noturna Program (a)	-	8.353	-	-	-	-	-	-
Employees transferred (b)	434	305	-	-	-	-	-	-
Meteorological System of Paraná - Simepar (c)	-	-	689	298	-	-	(4.560)	(3.867)
<b>Entities with significant influence (d)</b>								
BNDES and BNDESPAR - dividends payable	-	-	-	76.684	-	-	-	-
Financing (Note 20)	-	-	2.026.171	2.097.606	-	-	(48.659)	(54.887)
Debentures - wind farms (Note 21)	-	-	209.970	216.811	-	-	(6.210)	(8.895)
<b>State of Paraná investee</b>								
Sanepar (e)	-	-	28	448	-	-	(1.136)	(3.782)
Use of water taken from plants' reservoirs	-	-	-	-	-	385	-	-
<b>Joint ventures</b>								
<b>Voltaia São Miguel do Gostoso (f)</b>								
Dividends	1.032	1.032	-	-	-	-	-	-
<b>Caiuá Transmissora de Energia (g) (h) (i)</b>								
Dividends	652	313	201	1.400	1.904	1.742	(10.710)	(5.996)
<b>Integração Maranhense Transmissora (h) (i)</b>								
Dividends	-	-	50	120	-	-	(1.677)	(1.179)
<b>Matrinchã Transmissora de Energia (h) (i)</b>								
Dividends	-	-	290	1.355	-	-	(8.926)	(7.176)
<b>Guaraciaba Transmissora de Energia (h) (i)</b>								
Dividends	-	-	142	671	-	-	(4.473)	(3.042)
<b>Paranaíba Transmissora de Energia (h) (i)</b>								
Dividends	49.966	50.137	-	-	-	-	-	-
<b>Cantareira Transmissora de Energia (h) (i)</b>								
Dividends	-	-	160	869	-	-	(5.423)	(4.786)
<b>Cantareira Transmissora de Energia (h) (i)</b>								
Dividends	-	-	139	660	-	-	(4.386)	(3.817)
<b>Mata de Santa Genebra Transmissão (h) (i) (j)</b>								
Dividends	-	-	9.254	-	-	-	-	-
<b>Solar Paraná - Dividends</b>								
Dividends	2.043	3.236	288	1.401	7.050	9.582	(9.659)	(8.032)
<b>Solar Paraná - Dividends</b>								
Dividends	-	-	13.333	-	-	-	-	-
<b>Solar Paraná - Dividends</b>								
Dividends	158	48	-	-	-	-	-	-
<b>Associates</b>								
Dona Francisca Energética S.A. (k)	15	15	1.312	1.356	89	83	(8.042)	(7.916)
Dividends	-	852	-	-	-	-	-	-
Foz do Chopim Energética Ltda. (l)	577	302	-	-	1.834	1.681	-	-
<b>Key management staff</b>								
Fees and social security charges (Note 31.2)	-	-	-	-	-	-	(11.323)	(10.949)
Pension and healthcare plans (Note 22.3)	-	-	-	-	-	-	(683)	(652)
<b>Other related parties</b>								
<b>Fundação Copel</b>								
Administrative property rental	-	-	122.214	102.410	-	-	(6.058)	(6.285)
Pension and healthcare plans (Note 22.3)	-	-	1.091.947	1.070.037	-	-	-	-
<b>Lactec (m)</b>								
Dividends	3	3	1.232	1.131	228	314	(2.355)	(1.960)
<b>Tecpar (n)</b>								
Dividends	-	-	-	-	1.013	978	-	-
<b>Celepar (n)</b>								
Dividends	-	-	-	-	554	-	-	(6)
<b>Assembleia Legislativa do Paraná (n)</b>								
Dividends	-	-	-	-	163	158	-	-
<b>Portos do Paraná (n)</b>								
Dividends	-	-	-	-	2.419	2.639	-	-

- a) *Energia Solidária* Program, created by state law No. 20.943/2021, replacing the *Luz Fraterna* Program, establishes the payment of electricity consumption to benefit low-income families, residing in the State of Paraná, whose properties - consumer units - are used exclusively for residential purposes, whether in urban or rural areas, and fulfill the requirements established in articles 2 and 3 of this law.

In March 2018, the amount of R\$159,274 was settled. The principal interest, fine and monetary restatement totaled R\$158,849. For these charges on electricity bills for the period of September 2010 to June 2015, a lawsuit was filed against the State of Paraná on November 5, 2018, relating to the payment of invoices under the State Law No. 14,087/2003. We highlight that despite the negotiations maintained by Management, seeking to settle the debt, uncertainties still exist regarding the realization of this asset and, therefore, this asset was not recognized, in compliance with the current accounting

standards. For the tax treatment, as determined by the Brazilian Federal Revenue Office in the Normative Instruction No. 1,753/2017, the Company has taxed this revenue. Copel and the State of Paraná appealed the decision. Judgment by the Court of Justice of Paraná, at the level of appeal, is pending. In April 2023, Copel filed a second lawsuit, under No. 0000873-24.2023.8.16.0179, for residual charge in the amount of R\$25,936. Management reinforces that it is making all necessary efforts and taking all appropriate measures to preserve the Company's interests.

*Tarifa Rural Noturna* Program, regulated by Decree No. 1,288/2019, provides for the payment to Copel Distribuição, by the State Government, of the amount corresponding to 60% of the active electricity tariff and of the charges resulting from this service, including the additional tariff flag, owned by the beneficiary consumers, included in the denominated night period consumption, as specified in the decree.

- b)** Reimbursement of wages and social charges for employees transferred to the Paraná State Government. Balances presented are net of expected credit loss.
- c)** The Sistema Meteorológico do Paraná - Simepar is a supplementary unit of the Independent Social Service Paraná Technology, linked to the State Department of Science, Technology and Higher Education. Simepar has contracts with Copel for services of weather forecast, meteorological reports, ampacity analysis, mapping and analyses of winds and atmospheric discharges.
- d)** BNDES is the parent company of BNDES Participações S.A. - BNDESPAR, which owns Copel shares (Note 29.1). On December 22, 2018, the shareholders agreement between the State of Paraná and BNDESPAR, signed on December 22, 1998, was ended. BNDES and BNDESPAR acquired all the debentures issued by the subsidiaries Nova Asa Branca I, Nova Asa Branca II, Nova Asa Branca III, Nova Eurus IV and Ventos de Santo Uriel.
- e)** Basic sanitation provided by Sanepar.
- f)** Contracts for connection to the transmission system signed by Copel GeT, Costa Oeste, Marumbi and Uirapuru, with maturities between 2031 and 2048.
- g)** Operation and maintenance services agreement provided by Copel GeT, maturing on May 10, 2026. Transmission System Connection Agreement - CCT executed by Copel DIS, expiring by the end of the concession agreement of the distribution or transmission company, whichever takes place first.
- h)** Charges for use of the transmission system due by Copel GeT, FDA, UEG Araucária and wind farms.
- i)** Copel DIS maintains a Contract for the Use of Transmission System (Cust) with ONS and power transmission concession operators whose subject matter is the contracting of Transmission System Use Amount (Must). Contracting is permanent and is regulated by Aneel Normative Resolution 666/2015. Amounts are defined for four subsequent years, with annual reviews.
- j)** Agreements entered by Copel GeT: for operation and maintenance services, maturing on January 31, 2028, and facility sharing, maturing on January 1, 2043.

- k)** Connection to the transmission system contracts entered by Copel GeT, Costa Oeste, Marumbi and Uirapuru, maturing on between the years 2031 and 2048. Power purchase and sale agreement made by Copel GeT, maturing on March 31, 2025.
- l)** Contracts entered into by Copel GeT: for operation and maintenance, maturing on May 23, 2025, and connection to the transmission system, maturing on January 1, 2043.
- m)** The Institute of Technology for Development (Lactec) is a Public Interest Civil Society Organization (OSCI), of which Copel is an associate. Lactec has service and R&D contracts with Copel GeT, FDA. UEG Araucária and Copel DIS, which are subjected to prior or later control and approval by Aneel. Copel COM provides services and sells energy to the institute.
- n)** Energy sale agreement signed between Copel COM and: Institute of Technology of Paraná – Tecpar (public company of the State Government that supports innovation and economic and social development in Paraná and Brazil), Information Technology Company of Paraná - Celepar (mixed capital company that is part of the indirect administration of the Paraná State Government), Portos do Paraná (port complex that operates as a public company of the State Government, subordinated to the Infrastructure and Logistics Secretary of State) and Assembleia Legislativa do Paraná (legislative assembly of the State).

The relevant transactions with related parties are shown above. Transactions arising from operations in a regulated environment are billed according to the criteria and definitions established by the regulatory agents and other transactions are recorded according to the market prices practiced by the Company.

Copel's direct and indirect subsidiaries have short and long-term energy purchase and sale agreements entered with each other, carried out in accordance with the criteria and definitions of the regulated environment. Both the balances of existing transactions and the balances of commitments are eliminated from each other when preparing the Company's consolidated financial statements. In addition, Copel GeT has energy purchase commitments with Dona Francisca in the amount of R\$40,019 (R\$47,935 on December 31, 2022), and Copel COM has energy sale commitments signed with agencies and / or entities related to the Paraná State Government, totaling R\$17,972 (R\$25,050 on December 31, 2022). On July 27, 2023, a contract was signed for the sale of electricity from Copel COM to Sanepar, for a total of R\$ 200,807. On July 27, 2023, a contract was signed for the sale of electricity from Copel COM to Sanepar, for a total of R\$200,807.

Regarding the compensation of key management personnel, the Company does not have additional obligations beyond the short-term benefits disclosed in the table above and in the notes referenced.

### **35.3 Guarantees awarded to related parties**

Sureties and guarantees granted by Copel to its subsidiaries for financing and debentures are informed in Notes 20 and 21.

Copel provided financial guarantees, in the form of corporate guarantee letter, for power purchase and transport agreements made by Copel GeT and its subsidiaries, in the total amount of R\$4,684 (R\$4,449 on December 31, 2022) and made by Copel COM (Copel Mercado Livre), in the amount of R\$602,520 (R\$329,725 on December 31, 2022).

Sureties and guarantees granted by Copel and Copel GeT for financing, and debentures of joint ventures are reported below:

Company	Operation	Final maturity	Amount approved	Balance (a)	Interest %	Amount guarantees
(1) Caiuá Transmissora	Financing BNDES	02.15.2029	84.600	23.065	49,0	(b)
(2) Cantareira Transmissora	Debentures	08.15.2032	100.000	89.843	49,0	(b)
(3)	Financing	09.15.2032	426.834	356.472		(b)
(4) Guaraciaba Transmissora	Financing BNDES	01.15.2031	440.000	279.427	49,0	(b)
(5)	Debentures	12.15.2030	118.000	121.237		(b)
(6)	Financing BNDES	06.15.2029	691.440	286.476		(b)
(7) Matrinchã Transmissora	Debentures (2 <sup>nd</sup> )	06.15.2029	180.000	191.993	49,0	(b)
(8)	Debentures (3 <sup>rd</sup> )	12.15.2038	135.000	155.391		(c)
(9) IMTE Transmissora	Financing	02.12.2029	142.150	42.015	49,0	(b)
(10) Mata de Santa Genebra	Debentures (2 <sup>nd</sup> )	11.15.2030	210.000	1.720.535	50,1	861.988
(11)	Debentures (3 <sup>rd</sup> )	11.15.2041	1.500.000			
(12) Paranaíba Transmissora	Financing	10.15.2030	606.241	392.657	24,5	(b)
(13)	Debentures	03.15.2028	120.000	86.668		(b)
						<b>861.988</b>

(a) Gross debt balance, discounted from restricted cash that is already guaranteed by the companies themselves.

(b) For these contracts, the corporate guarantee and/or the letter of guarantee were exonerated, leaving only the pledge of Copel GeT shares.

(c) The guarantees to be provided in the 3<sup>rd</sup> issue will only be presented after the maturity of the Debentures of the 2<sup>nd</sup> issue and the Financing with BNDES.

**Corporate guarantee provided by Copel:** (10) (11)

**Operation guarantee:** pledge of shares held by Copel Get in the ventures.

## 36. Commitments

The main commitments related to long-term contracts not yet incurred, and therefore not recognized in this interim financial information, are as follows:

Consolidated	06.30.2023	12.31.2022
Energy purchase and transportation contracts	117.524.041	108.768.267
Acquisition of assets for electricity distribution	1.558.606	1.187.336
Gas purchase contracts	2.719.642	3.875.135

### 37. Insurance

The specification by risk modality and effective date of the main insurance policies can be seen below:

Consolidated Policy	End of term	Insured amount
Operational risks - HPP Baixo Iguaçu	05.31.2024	2.406.243
Operational risks - Cutia and Bento Miguel	03.29.2024	2.209.803
Named perils	08.24.2023	2.130.270
Operational risks - HPP Colíder	12.01.2023	1.892.320
Operational risks - HPP Governador Jayme Canet Junior	01.21.2024	1.594.472
Operational risks - Ventos de Serra do Mel II e IV	11.28.2023	1.075.284
Fire - owned and rented facilities	08.24.2023	854.464
Operational risks - Elejor	09.07.2023	728.426
Operational risks - UEG Araucária (a)	05.31.2024	705.959
Operational risks - Jandaíra	08.01.2024	556.937

(a) The insured amount of operational risks - UEG Araucária has been translated from USD into BRL, with the current rate R\$4.8192 as of June 30, 2023.

In addition to the insurance policies listed above, the Company and its subsidiaries take out other insurance policies with lower values, such as: Directors and Officers liability (D&O), general civil liability, court award payment guarantee, sundry perils, national and international transportation, life, aircraft and vehicles. Additionally, the Company has an indemnity contract, in addition to the D&O insurance. The guarantee insurances taken out by the subsidiaries, joint ventures and associates have Copel and/or Copel GeT as a guarantor, within the limits of their share of interest in each project.

### 38. Additional information to the Statement of Cash Flows

#### 38.1 Transactions not involving cash

Of the total additions of contract assets (shown in Notes 10.1 and 10.2) and acquisitions of property, plant and equipment (shown in Note 16.2), R\$179,580 (R\$197,640 as of June 30, 2022) and R\$6,462 (R\$51,580 as of June 30, 2022), respectively, represent the amount of purchases made in installments and not settled through the end of the reporting period.

According to Note 26, the additions and remeasurement adjustment occurred in right-of-use assets totaled R\$42,354 (R\$82,338 as of June 30, 2022), with a corresponding entry in lease liabilities.

The mentioned transactions did not involve cash and, for this reason, are not being presented in the statement of cash flows.

## 39. Subsequent Events

### 39.1 Public Offering of Shares

On July 10, 2023, continuing the process of transforming Copel into a company with dispersed capital and no controlling shareholder (“Corporation”) described in Note 1, the Extraordinary General Meeting - “AGE” approved the proposal to amend Copel's bylaws. The resolution of the AGE was conditioned to the effective Transformation into a Corporation, so that the bylaws took effect from the settlement date of the public offering. The main changes are described below:

- Authorization for the Board of Directors to approve the capital increase, among other possibilities, for the purpose of placement through sale on the stock exchange or public subscription of new common shares;
- Creation and issuance of Golden Share (special class preferred stock owned by the State of Paraná), subject to the closing of the offer and subsequent transformation into a Corporation, pursuant to art. 17, § 7, of the Brazilian Corporate Law and in accordance with State Law No. 21,272/2022;
- Creation of restriction providing that no shareholder or group of shareholders may cast votes corresponding to more than 10% of the total votes that could be cast by all outstanding shares in each matter submitted to shareholder;
- Inclusion of a statutory device to protect shareholding dispersion (poison pill), so that the shareholder or group of shareholders who, directly or indirectly, become holders of common shares that, together, exceed 25% of the voting capital of the Copel must make a public offer for the acquisition of all other common shares, for an amount at least 100% higher than the highest quotation of common shares in the last 504 trading sessions prior to the acquisition, updated by the Selic rate, while whoever exceeds 50% must offer by value at least 200% higher under the same criteria;
- Exclusion of provisions foreseen by the Brazilian State Company Law.

On July 26, 2023, Copel submitted to the Brazilian Securities and Exchange Commission (“CVM”) the request for automatic registration of a public offering for primary and secondary distribution of, initially, 549,171,000 common shares issued by the Company, all nominative, book-entry and without par value, free and clear of any liens or encumbrances.

On August 11, 2023, the offer of shares was settled, with the price of R\$8.25 per share, making the total amount of R\$4,530,661 distributed as follows:

- (i) primary distribution of 229,886,000 shares issued by the Company, totaling R\$1,896,560;
- (ii) secondary distribution of 319,285,000 shares sold by the State of Paraná, totaling R\$2,634,101;

The offering was carried out in Brazil, in an unorganized over-the-counter market, aimed at the investing public in general, pursuant to CVM Resolution No. 160, with efforts to place the shares abroad.

Pursuant to article 51 of CVM Resolution No. 160, the offer may be increased by an additional lot equivalent to up to 15% of the total shares initially offered, that is, by up to 82,375,650 shares, under the same conditions and at the same share price initially offered. The deadline for settlement of supplementary shares is September 12, 2023.

With the settlement of the share offering, Copel's share capital increased from R\$10,800,000 to R\$12,680,085, as shown below:

<b>Share capital before offering</b>	<b>10.800.000</b>
Share offering	1.896.560
<b>Share capital after offering</b>	<b>12.696.560</b>
(-) Transaction costs	(16.475)
<b>Final share capital</b>	<b>12.680.085</b>

The table below presents the updated composition by shares (without par value):

Shareholders	Number of shares in units								
	Common shares		Preferred shares						Total
	number of shares	%	Class "A"		Class "B"		Golden Share		number of shares
			number of shares	%	number of shares	%	number of shares	%	
State of Paraná	415.013.318	32,32	-	-	116.081.402	6,91	1	100,00	531.094.721
BNDESPAR	131.161.562	10,22	-	-	524.646.248	31,24	-	-	655.807.810
Other shareholders	737.801.579	57,46	3.128.000	100,00	1.038.607.640	61,85	-	-	1.779.537.219
	<b>1.283.976.459</b>	<b>100,00</b>	<b>3.128.000</b>	<b>100,00</b>	<b>1.679.335.290</b>	<b>100,00</b>	<b>1</b>	<b>100,00</b>	<b>2.966.439.750</b>

The Golden Share, a special class preferred share owned by the State of Paraná, was created pursuant to State Law No. 21,272/2022. As long as the State of Paraná holds shares representing at least 10% of the total shares issued by the Company, Golden Share will grant veto power in resolutions of the General Meeting that authorize the administrators to approve and execute the Annual Investments by Copel DIS, aimed at changing the Company's name and headquarters, and amending the clauses of the bylaws related to the limitation so that no shareholder or group of shareholders will exercise votes corresponding to more than 10% of the total and the celebration of shareholder agreements for the exercise of voting rights.

With the effective transformation of Copel into a "Corporation", the Company will be able to fully renew the Concessions of the Hydroelectric Power Plants Governador Bento Munhoz da Rocha Netto - GBM ("Foz do Areia"), Governador Ney Braga - GNB ("Segredo") and Governor José Richa - GJR ("Salto Caxias") for 30 years, with the payment of grant bonus estimated at R\$3,719,428, represented by the grant amount of R\$7,426,650 deducted by the amount of compensation for existing concessions in the amounting to R\$3,707,222. This contract renewal process is expected to end by December 2023.

In addition, upon transformation into a "Corporation", Copel is released from compliance with the obligations set forth in Law 13,303/16 and other obligations applicable to mixed capital company.

As a result of the offer, negotiations were made with financial institutions and General Meetings of debenture and note holders were held to decide on the consent to carry out the operation, as disclosed in Notes 20.3 and 21.3.



In January 2023, the Collective Bargaining Agreement (“ACT”) was signed, providing for the institution of a Voluntary Dismissal Program (“PDV”) subject to the effective transformation of Copel into a “Corporation”. The Company will record the liability and expense when the program is officially implemented and when it has the best estimate of the value of the commitment assumed with the employees.

### **39.2 Issue of debentures - Compagas**

On July 07, 2023, Compagas carried out the 4<sup>th</sup> issue of simple debentures, non-convertible into shares, of the type with real guarantee, in a single series, for public distribution, under the rite of automatic registration of distribution, pursuant to CVM Resolution No. 160/2022. 295,000 debentures were issued with a face value of R\$1, totaling R\$295,000, maturing on July 07, 2027. The debentures will bear interest corresponding to 100.00% of the accumulated variation of the average daily rate of Interbank Deposits, exponentially increased by a spread of 2.24% p.a. Funds arising from funding through this issue will be used to reinforce cash for the issuer's ordinary course due to the payment of the grant to the State of Paraná regarding the early extension of the concession period for the exploitation of local piped gas services and other services and related matters, such as the construction, operation and maintenance of the distribution system, for use by all market segments, with exclusivity throughout the territory of the State of Paraná.

Curitiba, August 14, 2023

Daniel Pimentel Slaviero  
Chief Executive Officer

Ana Letícia Feller  
Chief Enterprise Management Officer

Adriano Rudek de Moura  
Chief Financial and Investor  
Relations Officer

Cassio Santana da Silva  
Chief Business Development Officer

Eduardo Vieira de Souza Barbosa  
Chief Legal and Regulatory Officer

Vicente Loiacono Neto  
Chief Governance, Risk and  
Compliance Officer

Ronaldo Bosco Soares  
Accountant - CRC PR-043819/O-0



## COMMENTS ON PERFORMANCE

As of June 30, 2023

in thousands of Brazilian reais

### 1 New projects

#### 1.1 Generation segment

On January 30, 2023, the acquisition of Santa Rosa & Mundo Novo (SRMN) and Aventura Wind Complexes, with 260.4 MW of installed capacity, from EDP Renováveis Brasil S/A, for R\$1,005 million, was concluded. The project has long-term financing (maturing up to 2043) contracted with Banco do Nordeste (BNB), with rates of IPCA + 2.19% p.a. (Aventura Complex) and IPCA + 1.98% p.a. (Santa Rosa & Mundo Novo Complex).

Wind Farms	Installed Capacity (1) (MW)	Assured Energy (MW med)	Commercial Operation	Energy Sold					End of Authorization
				Auction	Amount (average MW)	Price (2) (R\$/Mwh)	Start of Supply	End of Supply	
Aventura II Aventura III Aventura IV Aventura V	105,0	65,0	since Jul/21	A-6/2017	53,6	131,98	Jan/23	Dec/42	2053
SRMN I SRMN II SRMN III SRMN IV SRMN V	155,4	92,8	since Dec/21 <sup>3</sup> and Feb/22 <sup>4</sup>	A-6/2017	67,1	134,70	Jan/23	Dec/42	2052 <sup>3</sup> 2053 <sup>4</sup>
<b>Total</b>	<b>260,4</b>	<b>157,8</b>			<b>120,7</b>	<b>133,49</b>			

<sup>1</sup> Total of 62 Vestas wind turbines, model V150

<sup>2</sup> Data-base Jun/23

<sup>3</sup> SRMN IV and V

<sup>4</sup> SRMN I, SRMN II and SRMN III

#### 1.2 Distribution segment

**Transformation Program (*Programa Transformação*)** - broad investment plan with the objective of modernizing, automating and renovating the distribution grid and private communication network with standardized technologies to service automation equipment. Among the expected benefits are the strengthening of rural grid to reduce disconnections and guarantee support for the growth of agribusiness in the State of Paraná, reduction of costs with O&M and commercial services and improvement in the control of DEC (System Average Interruption Duration Index) and FEC (Customer Average Interruption Duration Index) indicators. The program consists of 3 pillar projects to achieve the objectives:

- **Paraná Tri-phase (*Paraná Trifásico*):** represents the improvement and renewal of rural distribution grid in the Company's concession area, with the implementation of a three-phase grid and creation of redundancy in the main rural branches.

- **Smart Grid (*Rede Elétrica Inteligente*)**: intends to implement a private communication network with standardized technology to service all automation equipment in the distribution grid and advanced metering infrastructure. By the end of June 2023, 511,000 smart meters had been installed.
- **Total Reliability (*Confiabilidade Total*)**: aims to ensure modernity in the operations of the energy system based on the following premises: maintain full communication between teams and the availability of equipment on the grid, implement automation in special equipment, maintain the entire municipality of the concession with a substation or special key and expand the grid circuits and Self-Healing equipment. By the end of June 2023, the project had completed 80.5% of the planned schedule.

The Transformation Program encompasses the construction of approximately 25,000 km of new lines, 15,000 new automated points and the implementation of smart grid technology in the state of Paraná.

**Compact and Protected Grid** - implementation of compact grid predominantly in urban areas with a high degree of afforestation in the vicinity of distribution grid and protected grid exclusively in rural areas. Compact grid avoids cutting and pruning trees and improves the quality of supply, as it reduces the number of disconnections. Protected grid also improves the quality and reliability of the system as it avoids interruptions due to contact with vegetation or other objects and bad weather. At the end of June 2023, the extension of the compact and protected grid installed was 24,676 km (20,207 km in June 2022), an increase of 4,469 km, or 22.12%, in twelve months.

**Isolated Secondary Grid** - investment in isolated low voltage secondary grid (127/220V), which have significant advantages over the conventional overhead grid, such as: improving the indicators DEC and FEC; hinder energy theft, improve environmental conditions, reduce pruning areas, increase safety, reduce voltage drop across the grid and increase the life of transformers by reducing the number short circuits in the network, among others. At the end of June 2023, the extension of isolated secondary distribution grid installed was 22,391 km (21,349 km in June 2022), an increase of 1,042 km, or 4.88%, in twelve months.

## 2 Energy Market

**Market behavior** - Energy generation by Copel Geração e Transmissão S.A. and its wind farms in 1H23 was 10,761 GWh (9,522 GWh in 1H22). The increase is due, for hydroelectric plants, to the improvement in weather conditions in the South Region and, for wind farms, to the entry into commercial operation of Jandaíra and the acquisition of the Aventura and SRMN wind farm complexes.

## Copel group energy flow

**Energy Flow (GWh)**
**January through June 2023**

<b>Own generation</b>		<b>Availability</b> 27.533	<b>Captive Market</b>	10.080	36,6%	
10.761	39,1%		<b>Concessionaires<sup>2</sup></b>	46	0,2%	
<b>Energy received</b>			<b>Electricity sales to distributor CCEE<sup>3</sup></b>	85	0,3%	
16.772	60,9%		<b>Assignment MCSD EN<sup>4</sup></b>	97	0,4%	
CCEAR	6.557		<b>CCEE (MVE)</b>	-	0,0%	
Itaipu	2.361		<b>Free Customers</b>	5.848	21,2%	
Dona Francisca	66		<b>Energy Supplied</b>		11.212	40,7%
CCEE (MCP)	296		Bilateral Agreements	5.301		
Angra	432		CCEAR	2.497		
CCGF	2.308		CER	454		
MRE	14		CCEE(MCP)	1.903		
Elejor	20		MRE	1.057		
Proinfa	204		<b>Losses and differences<sup>5</sup></b>		165	0,6%
Other <sup>1</sup>	4.514					

CCEAR: Energy Purchase Agreements in the Regulated Market.

CER: Reserve Energy Agreements.

CCEE (MVE): Financial settlement of energy surpluses from the distributor to the free market through the Surplus Sale Mechanism

CCEE (MCP): Electric Power Trade Chamber (Short-term market).

MRE: Energy Reallocation Mechanism.

CG: Center of gravity of the Submarket (difference between billed and energy received from CG).

<sup>1</sup> Other: Energy purchased by Copel Comercialização and Copel Distribuição.

<sup>2</sup> Electricity sales to concessionaires and licensees with own market of less than 500GWh/year.

<sup>3</sup> Electricity sales to the agent distributor of CCEE through a Regulated Bilateral Contract - CBR.

<sup>4</sup> Assignments MCSD EN - Contractual assignments to other distributors through the Mechanism for Compensation of Surpluses and Deficits (MCSD)

<sup>5</sup> Includes Basic Grid losses, distribution losses, differences in Itaipu allocation in the GC, MMGD effects and wind farm differences.

It does not consider the energy produced by TPP Araucária sold in the MCP (Short Term Market) or through bilateral contracts.

## Copel Group energy sale

Segment	GWh		
	Jan - Jun 2023	Jan - Jun 2022	Variation
<b>Copel Distribuição</b>			
<b>Captive Market<sup>1</sup></b>	10.081	10.033	0,5%
Residential	4.369	4.209	3,8%
Industrial	973	1.052	-7,5%
Commercial	2.276	2.250	1,2%
Rural	1.224	1.302	-6,0%
Other	1.239	1.220	1,6%
<b>Concessionaries and Licensees</b>	46	47	-2,1%
<b>CCEE (Cessões MCSD EN)</b>	96	105	-8,6%
<b>CCEE (MVE)</b>	-	348	-
<b>CCEE (MCP)</b>	1.228	1.057	16,2%
<b>Total Copel Distribuição</b>	<b>11.451</b>	<b>11.590</b>	<b>-1,2%</b>
<b>Copel Geração e Transmissão</b>			
CCEAR (Copel Distribuição)	62	61	1,6%
CCEAR (other concessionaries)	1.448	1.102	31,4%
Bilateral Agreements (Copel Mercado Livre)	6.430	7.113	-9,6%
Bilateral Agreements <sup>2</sup>	192	186	3,2%
CCEE (MCP) <sup>3</sup>	382	290	31,7%
<b>Total Copel Geração e Transmissão</b>	<b>8.514</b>	<b>8.752</b>	<b>-2,7%</b>
<b>Wind Farms Complex</b>			
CCEAR (Copel DIS)	51	16	218,8%
CCEAR (other concessionaries)	1.049	639	64,2%
CER (c)	454	454	-
Bilateral Agreements (Copel Mercado Livre)	270	143	88,8%
Bilateral Agreements <sup>2</sup>	262	195	34,4%
CCEE (MCP) <sup>3</sup>	49	33	48,5%
<b>Total Wind Farms Complex</b>	<b>2.135</b>	<b>1.480</b>	<b>44,3%</b>
<b>Copel Comercialização</b>			
Free Customers	5.848	5.762	1,5%
Bilateral Agreements (Copel)	68	274	-
Bilateral Agreements <sup>2</sup>	5.039	6.044	-16,6%
CCEE (MCP) <sup>3</sup>	243	76	219,7%
<b>Total Copel Comercialização</b>	<b>11.198</b>	<b>12.156</b>	<b>-7,9%</b>
<b>Total</b>	<b>33.298</b>	<b>33.978</b>	<b>-2,0%</b>

**Note:** Not considering the energy from MRE (Energy Relocation Mechanism) and the energy from TPP Araucária sold in the CCEE Spot Market.

<sup>1</sup> For the billed market, the Offset Energy from Mini and Micro Distributed Generation (MMGD) is discounted.

<sup>2</sup> Includes Short Term Sales Agreements.

<sup>3</sup> Does not consider negative amounts.

CCEE: Electric Power Trade Chamber / CCEAR: Energy Purchase Agreements in the Regulated Market /

MCP: Spot Market / CER: Agreements Reserve Energy.

**Copel Distribuição Grid Market (TUSD):** Comprising the captive market, supply to concessionaires and permissionaires within the State of Paraná and all the free customers existing in its concession area, had an increase of 1.5% in electricity consumption in 1H23. The billed grid market, which considers offset energy from Mini and Micro Distributed Generation - MMGD, decreased 0.6% in the period, considering the Availability Cost. The volume of offset energy, which is the surplus of MMGD generation offset in billing, grew

64.0% in the period. The number of consumers who signed up for MMGD reached 277,977 in June 2023, an amount 74.4% higher than June 2022. The result for 1H23 is due to the consumption of electricity by the classes:

- i. Residential, with an increase of 3.8%, mainly due to the increase in the number of consumer units;
- ii. Commercial, with an increase of 3.9%, mainly due to the increase in consumption by Retail and Wholesale Trade;
- iii. Rural, with a reduction of 4.5%, mainly due to the reduction in consumption with Agriculture, Livestock and Related Services;
- iv. Industrial, with an increase of 0.1%; and
- v. Others, with an increase of 1.6%.

**Copel Distribuição Captive Market:** increase of 0.5% in electricity consumption in the first half of 2023. The billed captive market, which considers MMGD offset energy, decreased by 3.0% in the period.

**Number of consumers:** the number of final consumers (captive customers of Copel Distribuição and free customers served by Copel GeT, Copel Comercialização and other suppliers within Copel Distribuição concession area) billed in June 2023 was 5,047,313, representing growth of 1.5% in relation to the same period of the previous year.

Segment	Jun 2023	Jun 2022	Variation
Residential	4.161.476	4.085.179	1,9%
Industrial	68.260	69.535	-1,8%
Commercial	433.450	425.101	2,0%
Rural	326.833	336.360	-2,8%
Others	54.460	53.016	2,7%
<b>Total Captive Market</b>	<b>5.044.479</b>	<b>4.969.191</b>	<b>1,5%</b>
Grid Supply (a)	7	7	-
Free Customers (b)	2.827	2.453	15,2%
<b>Total geral</b>	<b>5.047.313</b>	<b>4.971.651</b>	<b>1,5%</b>

(a) Total grid supply in the captive market (concessionaires and licensees) and free.

(b) All free customers served at the Copel Distribuição concession area.

### 3 Management

#### Employees

Employees	Jun 2023	Jun 2022
<b>Copel and subsidiaries</b>		
Copel Holding	81	87
Copel Geração e Transmissão	1.485	1.512
Copel Distribuição	4.234	4.304
Copel Comercialização	42	47
	<b>5.842</b>	<b>5.950</b>
<b>Subsidiaries with non-controlling interests</b>		
Compagás	130	132
Elejor	7	7
UEG Araucária	14	15
	<b>151</b>	<b>154</b>

### 4 Capital Market

In 2023 on [B]3, common shares (CPLE3) were present in 100% of the trading sessions, closing the period quoted at R\$8.23, with a positive variation of 19.8%; PNB shares (CPLE6) were present in 100% of the trading sessions, closing the period quoted at R\$8.29, with a positive variation of 4.8%. In the same period, the IBOVESPA had a positive variation of 7.6%. The UNITS (CPLE11) were present in 100% of the trading sessions, closing the period quoted at R\$41.83, with a positive variation of 8.68%.

On the New York Stock Exchange (NYSE), UNITS (ELP) were present in 99% of the trading sessions, closing the period quoted at US\$8.61, with a positive variation of 19.09%. The DOW JONES index had a negative variation of 8.6% in the period.

On the LATIBEX (Latin American Stock Market in Euros), linked to the Madrid Stock Exchange, PNB shares, traded under the ticker XCOP, were present in 45% of trading sessions, closing the period quoted at €1.50, with positive variation of 10.3%. In the same period, the LATIBEX index had a positive variation of 2.38%. UNITS, under the ticker XCOPU, were present in 2% of trading sessions, closing the period quoted at €7.5, with a positive variation of 25.0%.

The following table summarizes the behavior of Copel's shares up to the end of June 2023:

Stock Performance (Jan - Jun 2023)	ON		PNB		UNIT	
	Total	Daily average	Total	Daily average	Total	Daily average
<b>B3</b>						
Number of Trades	337.444	2.721	1.944.557	15.682	210.552	1.698
Volume Traded	172.959.900	1.394.838	1.754.096.700	14.145.941	32.543.400	262.447
Trading Value (R\$ thousand)	1.157.840	9.337	13.176.448	106.262	1.188.398	9.584
Presence in Trading Sessions	124	100%	124	100%	124	100%
<b>Nyse</b>						
Volume Traded	-	-	-	-	40.642.847	330.430
Trading Value (US\$ thousand)	-	-	-	-	599.809	4.876
Presence in Trading Sessions	-	-	-	-	123	99%
<b>Latibex</b>						
Volume Traded	-	-	117.497	2.098	1.980	660
Trading Value (€ thousand)	-	-	162	3	14	5
Presence in Trading Sessions	-	-	56	45%	3	2%

## 5 Tariffs

### Retail Tariffs

Average Retail Tariffs (a) - R\$/MWh	Jun 2023	Jun 2022	Variation
Industrial	504,17	531,90	-5,2%
Residential	528,18	529,08	-0,2%
Commercial	594,03	628,52	-5,5%
Rural	544,95	587,27	-7,2%
Other	409,25	397,13	3,1%
<b>Average Tariff for Electricity and Use of the Grid (R\$/MWh)</b>	<b>579,01</b>	<b>586,14</b>	<b>-1,2%</b>
<b>Average Demand Tariff (R\$/kW)</b>	<b>29,62</b>	<b>29,02</b>	<b>2,1%</b>

(a) Without ICMS and Pis/Cofins. Does not consider tariff flags.

## Purchase tariffs

Electricity Purchase Tariffs* - R\$/MWh	Jun 2023	Jun 2022	Variation
Itaipu (a)	241,96	308,59	-21,6%
Auction 2010 - H30	292,64	266,63	9,8%
Auction 2010 - T15 (b)	193,39	178,14	8,6%
Auction 2011 - H30	301,71	274,90	9,8%
Auction 2011 - T15 (b)	247,77	225,77	9,7%
Auction 2012 - T15 (b)	177,61	166,82	6,5%
Auction 2016 - T20 (b)	221,18	207,59	6,5%
Angra	339,88	346,59	-1,9%
Contract of physical guarantee quotas - CCGF (c)	135,00	124,89	8,1%
Santo Antonio	187,24	170,60	9,8%
Jirau	164,75	150,11	9,8%
Other auctions (d)	209,83	209,88	0,0%
<b>Average</b>	<b>205,32</b>	<b>209,23</b>	<b>-1,9%</b>

(a) Furnas transport charge not included.

(b) Auction average price according to bilateral payment to sellers. Does not include contracting effects accounted for by CCEE.

(c) Contract of physical guarantee quotas of the HPP that had their concessions extended under the terms of Law 12.783/13.

(d) Products average price. Proinfra not included.

\* The table has been updated for all periods as new calculation methodology for average prices, a result of the 4<sup>th</sup> phase of the Public Hearing 78/2011 Aneel, approved on March 28, 2016.

## Supply tariffs

Electricity Supply Tariffs - R\$/MWh	Jun 2023	Jun 2022	Variation
Auction - CCEAR 2011-2040 (UHE Mauá)	283,09	263,40	7,5%
Auction - CCEAR 2013-2042 (Cavernoso II)	305,81	285,16	7,2%
Auction - CCEAR 2015 - 2044 (Colíder)	216,84	203,72	6,4%
Auction - CCEAR 2018 - 2048 (Baixo Iguaçu)	224,93	210,48	6,9%
Auction - CCEAR 2009 - 2016 (Salto Caxias) - GSF Reconciliation	247,01	-	-
Concession holders in the State of Paraná	265,11	241,56	9,7%

(a) With PIS/COFINS. Net of ICMS.

## 6 Economic and financial results

### Revenues (Note 30)

Net operating revenue accrued until June 2023, of R\$10,890,393, was 0.4% higher than the R\$10,846,315 recorded in the same period in 2022.

This variation was mainly due to the following facts:

- 6.7% decrease in revenue from electricity sales to final customers, mainly due the Periodical Tariff Readjustment (RTP) of 2022, which reduced the energy tariff by 9.58% (11.32% in 2021), the reduction in energy consumption (load), considering that the wire market of Copel Distribuição is being affected by the Mini and Micro Distributed Generation - MMDG;



- b) 10.0% decrease in revenue from electricity sales to distributors, mainly due to the lower volume of energy sold in bilateral contracts by Copel Mercado Livre, the absence of TPP Araucária dispatch in 1H23, compared to 238 GWh dispatched in 1H22, and lower margin with energy sales of Elejor when comparing the periods;
- c) 20.5% increase in revenue from the use of the main distribution and transmission grid, mainly due to the readjustment of 16.55% in the use tariff in 2022, partially offset by the 3.0% reduction in the grid market billed of Copel Distribuição and by the reduction of inflation indexes that correct the assets of the transmission contracts;
- d) 9,8% increase in construction income mainly due to investments in the energy distribution segment;
- e) 8.0% reduction in distribution of piped gas revenue due to a lower volume sold, mainly in the industrial and vehicle segments;
- f) 10.6% reduction in the result of sectoral financial assets and liabilities, due to the lower constitution of portion A assets;
- g) 39.4% increase in other operating revenues mainly due to the increase in revenue from leases and rental of equipment and infrastructure and from the mark-to-market of Copel Comercialização contracts.

#### **Operating Costs and Expenses (Note 31)**

Total operating costs and expenses of R\$9,102,008 through June 2023, were 3.4% higher than the R\$8,798,568 (without considering the provision for allocation of PIS and Cofins credits) recorded in the same period of 2022. The main highlights were:

- a) 4.1% reduction in Electricity purchased for resale, mainly due to the reduction in energy purchases due to the improvement in the hydrological scenario and lower dollar variation on purchases from Itaipu, offset by the increase in energy purchases from micro and mini generators;
- b) 7.2% increase in Charge of the main distribution and transmission grid mainly due to the readjustment of the contracts for the use of the grid and the higher value of the Reserve Energy Charge (EER) offset by the reduction in the System Services Charges (ESS) because of the reduction in thermal dispatch;
- c) 40.9% increase in Personnel and Management compensation mainly due to the vacation benefit indemnity approved in the Collective Bargaining Agreement;
- d) 29.8% increases in third-party services, mainly due the higher costs with maintenance of the electric system and installations, partial reflex of new assets, and increase of expenses with customer service/call center and consulting for the acquisition process of the Aventura and Santa Rosa & Mundo Novo Wind Complexes;
- e) 87.9% reduction in materials and supplies for power electricity due to the Araucária TPP not being dispatched, because of the good hydrological scenario;

- f) 16.0% reduction in natural gas and supplies for gas business because of the lower volume sold in some segments and the variation in gas prices;
- g) 10.7% increase in depreciation and amortization mainly due to the start of commercial of Jandaíra Wind Complex, TPP Figueira, the acquisition of the Aventura and Santa Rosa & Mundo Novo Wind Complexes and the increase in investments by Copel Distribuição;
- h) 21.8% increase in credit losses, provisions and reversals resulting mainly from the impairment complement of UEG Araucária offset by the decrease in expected credit losses due to the increase in bill recoveries and cuts by Copel Distribuição;
- i) 10.1% increase in construction costs mainly due to investments in the energy distribution segment.

### **Equity in earnings of investees**

The equity in earnings of investees until June 2023 was 44.9% lower than the amount recorded in the same period in 2022, due to the equity in the electric energy transmission joint ventures, because of the reduction of the inflation indexes that correct the transmission contract assets, as well as the effects of tariff revisions in Caiuá, Integração Maranhense, Matrinchã and Guaraciaba that took place in 2022.

### **Financial Results (Note 32)**

The 20.0% variation in the financial result of June 2023 compared to the same period of 2022, without the effect of the restatement of provision for allocation of PIS and Cofins credits occurred in 2022, is mainly due to the higher expense of monetary variation and debt charges.

### **Net income**

Net income for the period was R\$943,196, 539.8% higher than the amount recorded in the same period of the previous year, of R\$147,420, mainly due to the impact of the provision for allocation of PIS and Cofins credits, recorded in 2022, and the better result in 2023 due to the lower purchase of energy, improvement of Portion B of Copel Distribuição, performance of wind farms and entry into operation of new assets (Jandaíra, Aventura and SRMN wind complexes), partially offset by lower inflation rates on the transmission assets, no dispatch of TPP Araucária, lower selling price of energy at Elejor, increase of financial expenses, higher depreciation of new assets.

### **EBITDA**

The EBITDA (earnings before interest, taxes, depreciation and amortization) is a non-accounting measure prepared by the Company, reconciled with its financial statements, in accordance with the provisions of CVM Resolution 156/2022. It is not a measure recognized by accounting practices adopted in Brazil or international accounting standards, does not have a standard meaning and cannot be comparable to measures with similar titles provided by other companies. The Company discloses it because it is used to measure its performance.

<b>Consolidated</b>				
	<b>06.30.2023</b>	<b>06.30.2022</b>	<b>Variation</b>	<b>12.31.2022</b>
<b>Ebitda Calculation - continued operations</b>				
Net income from continuing operations	943.196	147.420	539,80%	1.149.321
Deferred IRPJ and CSLL	83.492	(469.327)	-117,79%	(628.389)
Provision for IRPJ and CSLL	361.932	388.271	-6,78%	429.267
Financial expenses (income), net	576.598	1.492.026	-61,35%	1.966.037
<b>Ebit</b>	<b>1.965.218</b>	<b>1.558.390</b>	<b>26,11%</b>	<b>2.916.236</b>
Depreciation and amortization	710.272	641.872	10,66%	1.300.982
<b>Ebitda</b>	<b>2.675.490</b>	<b>2.200.262</b>	<b>21,60%</b>	<b>4.217.218</b>
Attributed to shareholders of the parent company	2.639.400	2.128.913	23,98%	4.091.473
Attributed to non-controlling shareholders	36.090	71.349	-49,42%	125.745
<b>Ebitda Margin Calculation</b>				
Ebitda	2.675.490	2.200.262	21,60%	4.217.218
Net operating revenues - ROL	10.890.393	10.846.315	0,41%	21.927.721
<b>Ebitda Margin% (Ebitda ÷ ROL)</b>	<b>24,6%</b>	<b>20,3%</b>	<b>21,2%</b>	<b>19,2%</b>

The EBITDA cannot be considered separately or as a substitute of net income or operating income, as an indicator of operating performance or cash flow, or to measure the liquidity or the ability to debt payment.

## COMPOSITION OF GROUPS RESPONSIBLE FOR GOVERNANCE

### BOARD OF DIRECTORS

Chairman	MARCEL MARTINS MALCZEWSKI
Executive Secretary	MARCO ANTÔNIO BARBOSA CÂNDIDO
Members	CARLOS BIEDERMANN
	FERNANDO TADEU PEREZ
	LUCIA MARIA MARTINS CASASANTA
	MARCELO SOUZA MONTEIRO
	JACILDO LARA MARTINS
	GERALDO CORRÊA DE LYRA JUNIOR
	FAUSTO AUGUSTO DE SOUZA

### STATUTORY AUDIT COMMITTEE

Chairman and financial expert	CARLOS BIEDERMANN
Member	MARCO ANTÔNIO BARBOSA CÂNDIDO
External Member	LUIZ CLAUDIO MAIA VIEIRA

### SUPERVISORY BOARD

Chairman	DEMETRIUS NICHELE MACEI
Sitting Members	HARRY FRANÇÓIA JÚNIOR
	JOSÉ PAULO DA SILVA FILHO
	OSMAR RIBEIRO DE ALMEIDA JÚNIOR
	JULIANA PICOLI AGATTE

Deputy Members	ROBERTO ZANINELLI COVELO TIZON
	OTAMIR CESAR MARTINS
	VERÔNICA PEIXOTO COELHO
	VAGUE
	VAGUE

### EXECUTIVE BOARD

Chief Executive Officer	DANIEL PIMENTEL SLAVIERO
Chief Business Management Officer	ANA LETÍCIA FELLER
Chief Financial and Investor Relations Officer	ADRIANO RUDEK DE MOURA
Chief Business Development Officer	CASSIO SANTANA DA SILVA
Chief Legal and Institutional Relations Officer	EDUARDO VIEIRA DE SOUZA BARBOSA
Chief Governance, Risk and Compliance Officer	VICENTE LOIÁCONO NETO
Assistant Officer	DAVID CAMPOS

### ACCOUNTANT

CRC-PR-043819/O-0	RONALDO BOSCO SOARES
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### Information about this report:

Investor relations:	Phone: +55 (41) 3222-2027
	ri@copel.com

(Convenience Translation into English from the Original Previously Issued in Portuguese)

## REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Management and Shareholders of  
Companhia Paranaense de Energia - COPEL

### **Introduction**

We have reviewed the accompanying individual and consolidated interim financial information of Companhia Paranaense de Energia - Copel ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended June 30, 2023, which comprises the statement of financial position as of June 30, 2023, and the related statements of income and of comprehensive income for the three- and six-month periods then ended, and statements of changes in equity and of cash flows for the six-month period then ended, including the explanatory notes.

Management is responsible for the preparation of the individual and consolidated interim financial information in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

### **Scope of review**

We conducted our review in accordance with Brazilian and International Standards 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 financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Conclusion on the individual and consolidated interim financial information**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

## Other matters

### *Statements of value added*

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the six-month period ended June 30, 2023 prepared under the responsibility of the Company's Management and disclosed as supplemental information for purposes of the international standard IAS 34. These statements were subject to review procedures performed together with the review of the Quarterly Information (ITR) to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and whether their form and content are in accordance with the criteria set out in technical pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that such statements of value added were not prepared, in all material respects, in accordance with the criteria set out in technical pronouncement CPC 09 and consistently with the individual and consolidated interim financial information taken as a whole.

The accompanying individual and consolidated interim financial information have been translated into English for the convenience of readers outside Brazil.

Curitiba, August 14, 2023

DELOITTE TOUCHE TOHMATSU  
Auditores Independentes Ltda.

Jonas Dal Ponte  
Engagement Partner

**SUPERVISORY BOARD'S OPINION****ON THE INTERIM FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF YEAR 2023**

The undersigned members of the Fiscal Council of Companhia Paranaense de Energia - Copel, within their legal and statutory attributions and responsibilities, have reviewed the Interim Financial Statements for the 2<sup>nd</sup> quarter of 2023 approved by the Board of Directors of the Company in a meeting held on this date. The drafts were received and individually analyzed by the board members prior to the meeting and previously discussed with Management and the independent auditors. Based on the work carried out during the quarter, the analyzes made, the monitoring of the discussions about internal controls and the clarifications provided by Management and the independent auditors, also considering the "Report on Review of Individual and Consolidated Interim Financial Information for the Three and Six Months Period Ending June 30, 2023", of the independent auditor, Deloitte Touche Tohmatsu Auditores Independentes Ltda., issued without reservations, the Supervisory Board, with abstention from voting by member Juliana Picoli Agatte, record that they have not become aware of any fact or evidence that is not reflected in the Interim Financial Statements for the quarter ended June 30, 2023 and they express their opinion that such statements may be disclosed.

Curitiba, August 14, 2023

**DEMETRIUS NICHELE MACEI**  
Chairman

**HARRY FRANÇÓIA JÚNIOR**

**JOSÉ PAULO DA SILVA FILHO**

**JULIANA PICOLI AGATTE**

**OSMAR RIBEIRO DE ALMEIDA JÚNIOR**

## **S T A T E M E N T**

By this document, the Executive Board members of Companhia Paranaense de Energia - Copel, publicly-held company, with registered office at José Izidoro Biazetto, 158, Mossunguê, Curitiba - PR, enrolled in the National Registry of Legal Entities (CNPJ) No. 76.483.817/0001-20, for the purpose of the provisions of CVM Instruction No. 80/2022, state that:

(i) We have reviewed, discussed and agree with the opinions expressed in the audit report of Deloitte Touche Tohmatsu Auditores Independentes Ltda. related to the interim financial statements of Copel as of June 30, 2023; and

(ii) We have reviewed, discussed and agree with the interim financial statements of Copel as of June 30, 2023.

In witness whereof, we sign this document.

Curitiba, August 14, 2023

Daniel Pimentel Slaviero  
Chief Executive Officer

Ana Letícia Feller  
Chief Business Management Officer

Adriano Rudek de Moura  
Chief Financial and Investor  
Relations Officer

Cassio Santana da Silva  
Chief Business Development Officer

Eduardo Vieira de Souza Barbosa  
Chief Legal and Regulatory Officer

Vicente Loiacono Neto  
Chief Governance, Risk and  
Compliance Officer