



Governance Report

Document on the Brazilian Corporate Governance Code
- Publicly Held Companies

2025

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INTRODUCTION

Companhia Paranaense de Energia - Copel is a publicly held company, whose shares are traded at Level 2 of Corporate Governance of the Special Listing Segment of B3 S.A. - Brazil Stock Exchange and Over-the-Counter Market, and on the New York Stock Exchanges (NYSE) and of Madrid, in the Latin American segment (Latibex).

The main activities of Copel and its subsidiaries, regulated by the Brazilian Electricity Regulatory Agency - ANEEL, *Agência Nacional de Energia Elétrica* (an agency in a special regime linked to the Ministry of Mines and Energy - MME, *Ministério de Minas e Energia*), are to research, study, plan, build and exploit the production, transformation, transportation, distribution and marketing of energy, in any of its forms, most especially electricity. Additionally, Copel has a stake in consortia and private companies, with the objective of developing activities, mainly in the energy sectors.

On 08/11/2023, as disclosed in Material Fact 15/23, through a public offer of shares held jointly by the State of Paraná and by the Company, Copel was transformed into a dispersed capital company without a controlling shareholder, known as the Corporation.

The change in the legal regime allowed Copel to act as a private *player* in the electrical sector (highly competitive environment and composed mostly of private companies) and contributed to the Company obtaining greater gains in efficiency and better investment conditions, adding value in the short, medium and long term for Copel and its stakeholders.

Along its trajectory, Copel has been implementing significant and constant advances in governance. This report reflects the company's adherence to the practices recommended by the Brazilian Corporate Governance Code - Publicly-Held Companies.¹

The information provided by the Company is structured in the Apply or Explain model, internationally recognized as the one that best fits the codes of governance. According to the model, the governance practice should not translate into a rigid format, applicable equally to all companies, but rather give the freedom to explain the possible non-adoption of a given practice, considering the reality of each company.

Copel has been publishing the Governance Report since 2018. The Company's Bylaws define the governance necessary for approval of the document, a process involving the Executive Board, the Sustainable Development Committee, and the approval by the Board of Directors.

Copel's 2025 Governance Report is organized into five chapters: Shareholders, Board of Directors, Executive Board, Supervisory and Control Bodies, and Ethics and Conflict of Interest. These reflect the practices adopted by the Company, written in accessible language, in a transparent, complete, objective and precise manner.

Respecting transparency as one of our values and for the purpose of detailing the information presented, *links* to public documents have been made available on the Investor Relations website, among which we

¹ The Brazilian Corporate Governance Code - Publicly Held Companies: was produced by the Interagency Working Group [(]coordinated by the Instituto Brasileiro de Governança Corporativa), formed by 11 of the most important entities related to the capital market.

highlight: Bylaws, Internal Regiments of Board and Committees, Reference Form, and Corporate Policies.

We wish you an enjoyable reading!

Board of Directors

1. SHAREHOLDERS

1.1. Shareholding Structure

1.1.1. The share capital of the company must be composed only of common shares.

EXPLAINS: Copel's share capital was originally constituted in 1954 (i.e., prior to the publication of Federal Law No. 6,404/1976), at which time it was subscribed to Common Shares (ON, *Ações Ordinárias*) and Preferred Shares (PN, *Ações Preferenciais*):

- Common Share (43.6%): It grants the holder the essential rights of the shareholder, especially the right to vote at the Company's meetings. Each common share corresponds to one vote at the General Meeting.
- Preferred Share (56.4%): It grants the holder priority in the distribution of dividends, fixed or minimum, and in the reimbursement of capital, with restricted voting rights, pursuant to Art. 5, §7, of the Bylaws.

Currently, Copel does not have this practice. However, pursuant to Material Fact 10/23, the adherence to the Novo Mercado is one of the strategic pillars established by the Company's management, as it is a special segment exclusively for companies that adopt the highest corporate governance practices. In this sense, please be informed that one of the requirements necessary for the admission of Companies to the Novo Mercado is the conversion of preferred shares into common shares. The submission of the matter to deliberation by the shareholders will be reviewed in a timely manner by the Company's management.

1.2. Shareholders' Agreement

1.2.1. Shareholder agreements shall not bind the exercise of the voting right of any officer or member of the supervisory and control bodies.

NOT APPLICABLE.

1.3. General Shareholders' Meeting

1.3.1. The Executive Board should use the General Shareholders' Meeting to report on the conducting of the company's business; "therefore, management should publish a manual to facilitate and encourage participation in General Meetings.

APPLIES.

1.3.2. Minutes must allow full understanding of the discussions held at the Meeting, even if drawn up in the form of a summary of facts that occurred, and include the identification of the votes cast by the shareholders.

APPLIES.

1.4. Defense Measures

1.4.1. The Board of Directors shall conduct a critical analysis of the advantages and disadvantages of the defense measure and of its characteristics, and above all, the triggers and price parameters, if applicable, explaining them.

APPLIES: At its 230th Extraordinary Meeting, held on 06/07/2023, the Company's Board of Directors analyzed the proposal for reform of the Bylaws, including the amendment of Articles

104 and 105 – which regulate the Protection Against Shareholding Dispersion – which was the subject of a resolution by the 207th Extraordinary General Meeting, held on 07/10/2023. In addition to the advantages and disadvantages of the defense measure, the triggers and the minimum price per share to be practiced were analyzed.

These articles define that the Public Offering of Shares for the acquisition of all the ordinary shares will become mandatory when the shareholder (or group of shareholders) becomes the holder of ordinary shares in a volume greater than 25% of the company's voting capital, and remains so for a period of more than 120 days. The Public Offering for the acquisition of all other common shares must observe (i) for volume greater than 25% of the common shares of voting capital, an amount at least 100% higher than the highest quotation for the respective shares in the last 504 trading sessions, updated by the SELIC rate or (ii) for volume greater than 50% of the common shares of voting capital, an amount at least 200% higher than the highest quotation of the respective shares in the last 504 trading sessions, updated by the SELIC rate.

These measures aim to preserve the Corporation model (Company with dispersed capital and no controlling shareholder), approved by the Board of Directors and the General Shareholders' Meeting.

- 1.4.2. Clauses that make it impossible to remove the measure from the Bylaws, called 'indelible clauses', should not be used.

APPLIES.

- 1.4.3. If the Bylaws determines the exercising of a public offering to acquire shares (IPO), whenever a shareholder or group of shareholders directly or indirectly reaches a relevant stake in voting capital, the rule for determining the price of the offer must not impose premium increases substantially above the economic or market value of the shares.

EXPLAINS: According to the model adopted for the transformation of Copel into a Corporation (Company with dispersed capital and no controlling shareholder), the Bylaws provide, in Articles 104 and 105, that the Public Offering of Shares for the acquisition of all common shares is mandatory when the shareholder or group of shareholders holds a volume of shares greater than (i) 25% of the common shares of voting capital of the Company and so holds this volume for a period greater than 120 days, by value, at least 100% higher than the value of the highest quotation for the respective shares in the last 504 trading sessions, updated by the SELIC rate or (ii) 50% of the common shares of voting capital of the Company and so held for a period of more than 120 days, by value, at least 200% higher than the value of the highest quotation for the respective shares in the last 504 trading sessions, updated by the SELIC rate.

These measures aim to preserve the Corporation model, approved by the Board of Directors and the General Shareholders' Meeting.

1.5. Change of Control

- 1.5.1. c:(i) transactions, in which the direct or indirect divestiture of shareholder control is established, must be accompanied by a public offer for the acquisition of shares (IPO) directed to all shareholders, at the same price and conditions obtained by the selling shareholder; (ii) the directors must speak up on the terms and conditions of corporate reorganizations, capital increases and other transactions giving rise to the change of control, and consign whether they ensure fair and equitable treatment to the company's shareholders.

APPLIES.

1.6. Manifestation of Management in IPOs

1.6.1. The Bylaws of incorporation must provide for the Board of Directors to give its opinion in relation to any IPO aimed at shares or securities that are convertible or exchangeable for shares issued by the company, which must contain, among other relevant information, the opinion of the management on possible acceptance of the IPO and on the economic value of the company.

APPLIES.

1.7. Policy for the Distribution of Profits

1.7.1. The Company must prepare and disseminate a policy for the distribution of profits defined by the Board of Directors. Among other aspects, this policy must provide for the frequency of dividend payments and the benchmark to be used to define the respective amount (percentages of adjusted net profit and free cash flow, among others).

APPLIES.

1.8. Mixed Economy Companies

1.8.1. The Bylaws must clearly and precisely identify the public interest that justified the creation of the Mixed Economy Company, in a specific chapter.

NOT APPLICABLE.

1.8.2. The Board of Directors must monitor the activities of the Company and establish policies, mechanisms and internal controls to determine the possible costs of serving the public interest and possible reimbursement of the company or other shareholders and investors by the controlling shareholder.

NOT APPLICABLE.

2. BOARD OF DIRECTORS (BoD)

2.1. Duties

2.1.1. The Board of Directors shall, without prejudice to other legal duties, bylaws and other practices provided for in the Code: (i) define business strategies, considering the impacts of the company's activities on society and the environment, for the company's perennality and creation of long-term value; (ii) periodically assess the company's exposure to risks and the effectiveness of risk management systems, internal controls and integrity/compliance (*compliance*) system and approve a risk management policy consistent with business strategies; (iii) define the values and ethical principles of the company and ensure the maintenance of issuer transparency in the relationship with all interested parties; (iv) annually review the corporate governance system, to improve it.

APPLIES: The Copel Board of Directors is a strategic and collegiate deliberation body, responsible for defining the Company's superior guidance, ensuring the protection of the company's assets and the achievement of its corporate purpose; in addition to being responsible for guiding the Executive Board in order to maximize the return on investment,

adding value to the business with sustainability. Its powers are set out in Article 30 of the Bylaws and in its Internal Regimen.

Among its duties, we highlight:

- (i) Sub-section I: set the general direction of the Company's business, including approving and monitoring the business plan, strategic planning, and investments, seeking sustainable development. As an example, the Minutes of the 246th Ordinary Meeting of the Board of Directors (01/24/2024) and the 252nd Ordinary Meeting of the Board of Directors (07/10/2024), the first approving the Innovation Policy and the second authorizing the divestiture of Copel in the Companhia Paranaense de Gás (Compagas). Minutes available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/f985e10f-620a-9779-c0c7-7ce81b8d2c13?origin=1> and <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/a38bf306-dfd5-85a0-229f-3365886ea82d?origin=1>
- (ii) Sub-section IX: monitor the effectiveness of the risk management and internal control systems established for the prevention and mitigation of the main risks to which the Company is exposed, including risks related to the integrity of accounting and financial information and those related to the occurrence of corruption and fraud.

It is also up to the Board of Directors, in Sub-section XVII, to approve the Integrated Corporate Risk Management Policy and its amendments. The risk management model adopted by Copel is based on recognized structures and standards, such as the *Committee of Sponsoring Organizations of the Treadway Commission* – COSO and the Code of Best Practices for *Instituto Brasileiro de Governança Corporativa* - IBGC.

The current version of the Policy was approved at the 245th Ordinary Meeting of the Board of Directors, dated 12/13/2023 and it is available on the *website* www.copel.com, Investor Relations page: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/801e1a21-2bec-228e-524a-89d1ab275796?origin=1>

Certificates of the Minutes of the Company's Board of Directors are available on the Company's Investor Relations page: <https://ri.copel.com/governanca-corporativa/reunioes/reunioes-do-conselho-de-administracao-e-fiscal/>

(iii) Sub-section X: approve the Code of Conduct and the Copel Integrity Program and any amendments thereto. The ethical principles that guide the Code of Conduct embody the Copel Values (Ethics, Respect for People, Dedication, Transparency, Safety and Health, Responsibility and Innovation), the Mission, Vision and principles of Corporate Governance, the Global Compact and the Integrity Program. In addition, in the annual process of approval of strategic planning, the Strategic Reference (vision, mission and values) that are the purpose and reason for the existence of the Company is revised. The precepts established in the Code of Conduct are intended to serve as a guide for the acts of all persons who perform activities on behalf of Copel: administrators, supervisory board member, employees, interns, service providers, contractors, suppliers and subcontractors, who are responsible for governing themselves by their provisions.

With regard to maintaining transparency in the relationship with all interested parties, Copel provides communication channels, an independent Reporting Channel, Ombudsman, and Ethics Committee, aiming to welcome opinions, criticism, consultations, complaints and claims that, in addition to contributing to the fight against fraud and corruption, also expand the organization's relationship with interested parties.

The Code of Conduct is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/702c2442-7b7e-000b-f9f9-4af57608fe32?origin=1> and the Integrity Program is available at:

https://www.copel.com/site/institucional/integridade/?utm_source=home-page&utm_medium=integridade-copel&utm_campaign=menu-principal

(iv) Sub-section XVII: approve the Policy on Corporate Governance, which establishes the principles and guidelines for the Company and its Directors. In addition, in Sub-section X, the Board of Directors is entitled to approve and monitor corporate governance practices;

The current version of the Corporate Governance Policy is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/bc1c33a5-3d22-de47-cda4-820fe49e5a1d?origin=1>

Annually, along with approval of the corporate policy review or reporting, the corporate governance system is updated and enhanced. As an example of the update of the governance system, the transformation of Copel into a Corporation, Company with dispersed capital and no controlling shareholder, which occurred on 08/11/2023, can be cited. At the time of this amendment, Copel's Bylaws were reformed, which, among other amendments, began to provide for the People Committee, in addition to the advisory committees to the Board of Directors, already existing in the Company.

In addition, in 2024, at the time of a new statutory reform, other improvements were made, among which are: (i) the modernization of the denomination of the Board of Directors; (ii) adjustment in the operation of the Supervisory Board; and (iii) the adjustment of the clause that establishes the number of independent directors, in order to reflect the reality of the Company.

2.2. Composition of the Board of Directors

2.2.1. The Bylaws shall provide that: (i) the Board of Directors shall consist mostly of external members, having at least one-third of independent members; (ii) the Board of Directors shall evaluate and disclose annually who the independent directors are, and shall indicate and justify any circumstances that may compromise their independence.

APPLIES.

2.2.2. The Board of Directors shall approve a nomination policy that establishes: (i) the process for appointment of the members of the Board of Directors, including the indication of the participation of other bodies of the company in the aforementioned process; and (ii) that the Board of Directors shall be composed in view of the availability of time of its members for the exercise of their functions and the diversity of knowledge, experiences, behaviors, cultural aspects, age group and gender.

APPLIES: (i) Copel considers the process of appointing Directors, supervisory board members and members of statutory committees as a fundamental part of the sustainable management of the Company's business.

In accordance with Art. 30, XVII, of the Company's Bylaws, the Board of Directors shall approve and monitor the Company's general policies and their respective amendments, including the Appointment Policy, the purpose of which is to establish the principles to be considered in the appointment process, as well as the guidelines for the appointment of members of statutory bodies of Copel, of its direct and indirect wholly-owned subsidiaries, respecting their corporate processes.

For the execution of the nomination process, observing the procedures and requirements established in the Policy, the Company relies on the People Committee, an advisory body to the Board of Directors (Art. 50 of the Bylaws), which has the duty to verify the conformity of

the nomination and evaluation process of the Directors, supervisory board member and members of statutory committees.

(ii) The Appointment Policy has as one of its principles the promotion of diversity, recognizing the importance of the diversity of training, qualifications and experiences, including in relation to gender, age and race; and its guideline is to prioritize, in the appointment of members of statutory bodies, the complementarity of competencies and the availability of time for exercising the position.

The current version of the Company's Bylaws, approved by the 211th Extraordinary General Meeting, on 10/30/2024, is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/2613b36c-cc36-9058-97d6-40c4eba219bd?origin=1>

The Appointment Policy, updated on 09/20/2023, by the 242nd Ordinary Meeting of the Board of Directors, is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/b8ba8e5d-ac60-363f-8040-249131fe71f1?origin=1>

2.3. Chairman of the Board

2.3.1. The Chief Executive Officer shall not accrue the position of Chairman of the Board of Directors.

APPLIES.

2.4. Board and Board Member Evaluation

2.4.1. The company must implement an annual performance evaluation process of the Board of Directors and its committees, such as board bodies, the Chairman of the Board of Directors, the directors, individually considered, and the Secretary of governance, if any.

APPLIES: Annually, Copel implements (Art. 81 of the Bylaws) a process for evaluating the performance of the Board of Directors and its committees, as governing bodies; the Chairman of the Board of Directors and the directors, individually considered; and the Office of the Secretary. This process is performed in line with corporate governance best practices.

The competence for coordination of the performance evaluation process for the administrators and members of the statutory committees is that of the Chairman of the Board of Directors (Art. 31 of the Bylaws) and its execution is carried out, since 2016, by independent consultancy. The process includes the evaluation of the Office of the Secretary with regard to the services provided to the statutory bodies.

The evaluation process is participatory and multilateral. The methodology aims to assess performance as an agency and with respect to the contribution of members of all statutory bodies, including presidents. In addition, members are evaluated by their peers.

The qualitative evaluation, in its collective dimension, is carried out considering the following criteria: fulfillment of the duties, compliance, relationship and operating dynamics. In its individual dimension, it is structured based on the following criteria: performance and updating of the member, independence and compliance, commitment and participation in the governing body.

The practice is in accordance with the internal policy, the Policy of Performance Assessment Statutory Bodies, which establishes the guidelines for the evaluation process of these Copel bodies and their Wholly-owned Subsidiaries. This policy is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/b1c73ff2-78c8-24fb-a69a-c3e5dad83964?origin=1>

2.5. Succession Planning

2.5.1. The Board of Directors shall approve and maintain a succession plan for the Chief Executive Officer, the drafting of which shall be coordinated by the Chairman of the Board of Directors.

APPLIES PARTIALLY: Eligibility requirements for the position of President are defined in the Appointment Policy.

Among the guidelines of the Appointment Policy, the following are highlighted: *4.3 – Ensure that the members indicated have the profile required for the position, observing the strategic guidelines and performance expectations of the duties provided for the respective positions of the Company in which they will operate.*

Any succession process must be submitted to the Board of Directors, which, according to the duties set forth in Art. 30 of the Bylaws of Copel, must elect, remove, accept the resignation of and replace the members of the Board of Directors, establishing their respective duties.

The Company also relies on the People Committee, an advisory and permanent body that advises the Board of Directors, with regard to the strategy of evaluation, development and succession of administrators, as well as in the eligibility process of administrators, tax advisers and members of statutory committees, in accordance with legal, statutory and internal norms.

The current version of the Appointment Policy, approved by the Board of Directors at its 242nd Meeting, dated 09/20/2023, is available at <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/b8ba8e5d-ac60-363f-8040-249131fe71f1?origin=1>

2.6. Onboarding of New Board Members

2.6.1. The company must have a program for integrating the new members of the Board of Directors, previously structured, so that said members are presented to the key people of the company and its facilities and in which topics essential to the understanding of the company's business are addressed.

APPLIES: Since 2017, Copel Corporate University, in conjunction with the Vice President of Legal and Compliance and the Office of the Secretary, has held events focused on the integration of the new directors, with the participation of the Vice Presidents and Executive Boards of Holding, as well as its Wholly-owned Subsidiaries.

The new directors receive informational booklets, bylaws, internal regiments and other documents; in addition to presenting them to key people, to the main facilities, to the rites and symbols of the Company, to its various businesses, and to the main aspects of the sector.

Also, within the development program of board members and administrators, there are actions that aim to improve the understanding of the best governance practices, as well as topics central to the sustainability of the Company.

2.7. Compensation of Board Members

2.7.1. Compensation for board members must be commensurate with their duties, responsibilities, and time demands. There should be no compensation based on meeting attendance, and variable compensation for the board members, if any, should not be tied to short-term results.

APPLIES.

2.8. Internal Regiment of the Board of Directors

2.8.1. The Board of Directors shall have an internal regiment that standardizes its responsibilities, duties and rules of operation, including: (i) the duties of the chairman of the Board of Directors; (ii) the rules for replacement of the Board of Directors' chairperson in his/her absence or vacancy; (iii) the measures to be adopted in situations of conflict of interest; and (iv) the definition of sufficient advance notice for receipt of the materials for discussion at the meetings, with the appropriate depth.

APPLIES.

2.9. Meetings of the Board of Directors

2.9.1. The Board of Directors shall set an annual calendar with the dates of ordinary meetings, which shall not be less than six or more than twelve, and shall convene extraordinary meetings where necessary. Such a calendar shall provide for an annual thematic agenda with relevant topics and discussion dates.

APPLIES.

2.9.2. Board meetings should regularly provide for exclusive sessions for external board members, without the presence of executives and other guests, to align external board members and discuss topics that may create embarrassment.

APPLIES.

2.9.3. Board meeting minutes shall be clearly written and those decisions made shall be recorded, including the persons present, dissenting votes and abstentions from voting.

APPLIES: The Company maintains a specific area, the Office of the Secretary - DSEC, *Departamento de Secretaria*, with trained professionals, responsible for clearly issuing the records of meetings (minutes) and for accurately portraying the decisions made, the people present, the dissenting votes, and the abstentions from voting.

The minutes are found on Copel's Investor Relations *website* under the Corporate Governance/Board and Committee Meetings tab: <https://ri.copel.com/governanca-corporativa/reunioes/reunioes-do-conselho-de-administracao-e-fiscal/>

3. EXECUTIVE BOARD

3.1. Duties

3.1.1. The Executive Board, without prejudice to its legal and statutory duties and other practices provided for in the Code: (i) must execute the risk management policy and, whenever necessary, propose to the board any needs to revise this policy, due to changes in the risks to which the company is exposed; (ii) must implement and maintain mechanisms, effective processes and programs for monitoring and disclosing financial and operational performance and the impacts of company activities on society and the environment.

APPLIES.

3.1.2. The Executive Board must have its own internal regiment that establishes its structure, its functioning and its roles and responsibilities.

APPLIES.

3.2. Appointment of Directors

3.2.1. There should be no reserve of director positions or managerial positions for direct referral by shareholders.

APPLIES.

3.3. Evaluation of the Chief Executive Officer and of the Executive Board

3.3.1. The Chief Executive Officer shall be assessed annually in a formal process conducted by the Board of Directors based on verification of achievement of the financial and non-financial performance goals established by the Board of Directors for the Company.

APPLIES: The President is evaluated annually, in accordance with the premises of the performance evaluation program of members of the statutory bodies and in accordance with the Policy of Performance Assessment Statutory Bodies. This policy establishes the guidelines for the evaluation process of both the bodies (collectively) and their members (individually), with a specific and participatory methodology, in the manner recommended by the People Committee and deliberated by the Board of Directors. The results are presented, reviewed, discussed and approved by the Board of Directors. The process is conducted by independent external consulting and, due to the learnings in previous cycles, its methodology has been improved, reinforcing not only the evaluation stage, but also the stage of promoting professional development.

The current version of the Policy of Performance Assessment Statutory Bodies is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/b1c73ff2-78c8-24fb-a69a-c3e5dad83964?origin=1>

3.3.2. The results of the evaluation of the other directors, including the Chief Executive Officer's proposals for goals to be agreed upon and the permanence, promotion or dismissal of the executives in their respective positions, must be presented, analyzed, discussed and approved at a meeting of the Board of Directors.

APPLIES: The other members of the Executive Board are evaluated in the performance evaluation program standardized by the Policy of Performance Assessment Statutory Bodies that establishes the guidelines for the evaluation process of these Copel bodies, with specific and participatory methodology, in line with the guidelines established by the People Committee and deliberated by the Board of Directors. The results are presented, reviewed, discussed and approved by the Board of Directors. The process is conducted by independent external consulting firm and, in accordance with the learnings in previous cycles, its methodology has been improved, reinforcing not only the evaluation stage, but also the stage of promoting professional development.

The current version of the Policy of Performance Assessment Statutory Bodies is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/b1c73ff2-78c8-24fb-a69a-c3e5dad83964?origin=1>

3.4. Compensation of the Executive Board

3.4.1. Executive board compensation must be set through a compensation policy that has been approved by the Board of Directors through a formal and transparent procedure that considers the costs and risks involved.

APPLIES: The compensation of the Executive Board is established through the Statutory Bodies Compensation Policy (approved by the Board of Directors) and it is executed in accordance with the budget forecast approved at the Ordinary General Meeting, considering the costs and risks involved.

The Statutory Bodies Compensation Policy adopted by the Company is aligned with the market and with the recommendations of the best corporate governance practices of the Instituto Brasileiro de Governança Corporativa - IBGC.

The Statutory Bodies Compensation Policy defines the guidelines, governance required for compensation approval, and components of compensation. The current version of the Policy is available at <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/c0589631-7cc6-74b4-41dc-2cd34beddd7c?origin=1>

- 3.4.2. The compensation of the Executive Board should be linked to results, with medium and long-term goals recorded in a clear and objective manner for the generation of economic value for the company in the long term.

APPLIES: The compensation of the Executive Board is linked to results, as established by the Board of Directors, through the Statutory Bodies Compensation Policy, approved at the 245th Meeting of the Board of Directors, held on 12/13/2023 and available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/c0589631-7cc6-74b4-41dc-2cd34beddd7c?origin=1>

In addition to the Short-Term Incentive (Performance Award - PPD, *Prêmio por Desempenho*, implemented by the Company more than three years ago), the Long-Term Incentive Program – ILP, *Incentivo de Longo Prazo*, was approved in 2024. This is a Restricted Shares and/or Performance Shares Grant Plan of the Company, which establishes general rules and guidelines for granting shares to participants, observing the terms, conditions and requirements approved by the 210th Extraordinary General Meeting, held on 04/22/2024. The aforementioned Program aims to: (i) align the remuneration of the Company's management and key positions with the long-term objectives of Copel; (ii) link a portion of the compensation to the generation of value of the Company; (iii) foster a culture of meritocracy and high performance in the Company; and (iv) retain and attract talent that adds value to the Company. The Company's Restricted Shares and/or Performance Shares Grant Plan is available at <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/da9f3ef2-529c-9005-85a6-741dd6cfb5c6?origin=1>

- 3.4.3. The incentive structure must be aligned with the risk limits defined by the Board of Directors and prohibit the same person from controlling the decision-making process and its respective inspection. No one should deliberate on their own compensation.

APPLIES: The incentive structure is aligned with risk limits, as defined by the Board of Directors and deliberated at the Ordinary General Meeting - OGM.

4. SUPERVISORY AND CONTROL BODIES

4.1. Audit Committee

- 4.1.1. The statutory audit committee shall: (i) have among its duties to advise the Board of Directors in monitoring and controlling the quality of the financial statements, in internal controls, in risk management and *compliance*; (ii) be made up mostly of independent members and coordinated by an independent adviser; (iii) have at least one of its independent members with proven experience in the accounting and corporate area, of internal controls, financial

and auditing, cumulatively; and (iv) have its own budget for hiring consultants for accounting matters, legal issues or other themes, where input from an external expert is required.

APPLIES: (i) The Statutory Audit Committee - CAE, *Comitê de Auditoria Estatutário*, reports to the Board of Directors (to which it is directly linked) and is provided for in Section I, of Chapter V, of the Copel Bylaws.

Among the main duties of the Statutory Audit Committee are auditing, supervision and inspection, and, where applicable, presentation of recommendations on the Company's activities, ensuring the quality and integrity of the financial and accounting statements; compliance with legal and regulatory requirements; for the performance, independence and quality of work of the Independent Audit company contracted to issue an opinion on the financial and accounting statements; for the performance and quality of the work of the Internal Audit and for the quality and efficiency of internal controls and risk management systems.

The Statutory Audit Committee also has the responsibility to issue an annual report, and its summary, prepared at the end of the fiscal year, should be published in conjunction with the Company's accounting and financial statements.

The characteristics, composition, functioning and competencies of the Board are established in specific Internal Regiment.

(ii) The Copel Statutory Audit Committee shall be composed of three (3) to five (5) members, as determined by the Board of Directors, who shall be appointed, elected, and removable by the same Board, all with a unified term of two (2) years, with reelection permitted. The following parameters are observed in the composition of the Statutory Audit Committee:

I. have a majority of independent members, as defined by applicable laws and regulations;

II. have at least one (1) member who must have recognized professional experience in corporate accounting, auditing, and finance, qualifying as a "financial expert" under applicable law;

III. have at least one (1) of the Committee members who must be a member of the Board of Directors;

IV. have at least one (1) of the Committee members who must not be a member of the Board of Directors and who must be selected from the market among individuals with well-known experience and technical expertise;

V. the Coordinator of the Committee must be a member of the Board of Directors;

VI. the maximum term for serving on the Committee is ten (10) years; and

VII. the officers of the Company, its subsidiaries, parent company, affiliates, or entities under common control, whether direct or indirect, are prohibited from serving on the Committee.

Currently, all members are independent, pursuant to the terms of CVM (*Comissão de Valores Mobiliários* [Brazilian Securities and Exchange Commission]) Resolution No. 80/2022.

The Internal Regiment of the Statutory Audit Committee, approved by the 261st Ordinary Meeting of the Board of Directors, held on 04/16/2025, are available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/c2654961-2520-2f13-6abe-e444368d1290?origin=1>

(iii) One of the members of the Statutory Audit Committee is a financial expert, in addition to being independent, in accordance with applicable regulations, being expressly declared at the time of his or her election.

The statement can be proven in the Minutes of the 262nd Extraordinary Meeting of the Board of Directors, of 05/08/2025, which elected the members of the Copel Statutory Audit Committee, available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/832060eb-ae87-6a8e-d1d7-eca531adcf10?origin=1>

(iv) The Statutory Audit Committee has its own budget (Art. 30 of the Internal Regulation), for conducting consultations, evaluations, and investigations within the scope of its activities, including the hiring and use of independent external experts and/or auditors, as well as for other matters related to the activities of the committee.

4.2. Supervisory Board

4.2.1. The Supervisory Board must have its own internal regiment that describes its structure, operation, work program, roles, and responsibilities, without creating awkwardness with respect to the individual performance of its members.

APPLIES.

4.2.2. The minutes of the meetings of the Supervisory Board must observe the same rules of disclosure as the minutes of the Board of Directors.

APPLIES.

4.3. Independent Audit

4.3.1. The company must establish a policy for contracting extra-audit services from its independent auditors, approved by the Board of Directors, which prohibits the contracting of extra-audit services that may compromise the independence of auditors. The company should not hire as an independent auditor anyone who has provided internal audit services to the company within the past three years.

APPLIES PARTIALLY: The Company has an Policy on Contracting Independent Audit Services, approved by the Board of Directors, which exemplifies, but does not exhaust, the services prohibited from being provided by independent auditors, under penalty of characterizing the loss of independence of the external auditor. However, it does not establish the prohibition of hiring, as an independent auditor, those who have provided internal audit services within the last three (3) years. This is because the Company understands that the quantification of three (3) years, by itself, without the analysis of the specific case, may reflect a superficial analysis, not consistent with the complex reality of finding situations of conflict.

Both the Brazilian accounting rules with respect to auditor independence and the American ones (also followed by the Company) are detailed and deal critically with the identification of conflicts. From the Company's perspective, the generic stipulation of a mandatory period specific to this case, without any rationale that justifies it, could not achieve the concrete objective of this governance principle, given the high degree of risk of self-review and loss of the necessary professional skepticism for such activity.

In this context, there is a forecast for the concrete analysis of each specific case by the Statutory Audit Committee and the Board of Directors, due to the need for its prior approval for all such contracts.

The Policy on Contracting Independent Audit Services is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/707cd1fe-c053-a060-85c5-99c4d3a39043?origin=1>

4.3.2. The independent audit team shall report to the Board of Directors, through the audit committee, if any. The audit committee shall monitor the effectiveness of the work of the independent auditors, as well as their independence. It should also evaluate and discuss the annual work plan of the independent auditor and forward it for review by the Board of Directors.

APPLIES.

4.4. Internal Audit

4.4.1. The company must have an internal audit area linked directly to the Board of Directors.

APPLIES: According to the Company's Bylaws (Art. 53, §4), the Internal Audit is directly linked to the Board of Directors, through the Statutory Audit Committee.

Internal Audit structure and duties can be found at the following links: <https://copelsustentabilidade.com/governanca/governanca-corporativa/praticas-de-governanca/auditoria/> and <https://copelsustentabilidade.com/governanca/governanca-corporativa/estrutura-de-governanca/comite-de-auditoria-estatutario/>

4.4.2. In the event of outsourcing of this activity, internal audit services should not be exercised by the same company that provides audit services for the financial statements. The company should not hire as an independent auditor anyone who has provided internal audit services to the company within the past three years.

APPLIES PARTIALLY: The Company understands that the quantification of three (3) years, by itself, without the analysis of the specific case, may reflect a superficial analysis that is not consistent with the complex reality of the finding of situations of conflict.

Both the Brazilian accounting rules with respect to auditor independence and the American ones (also followed by the Company) are detailed and deal critically with the identification of conflicts. From the Company's perspective, the generic stipulation of a mandatory period specific to this case, without any rationale that justifies it, could not achieve the concrete objective of this governance principle.

In this context, there is a forecast for the concrete analysis of each specific case by the Statutory Audit Committee and the Board of Directors, due to the need for its prior approval for all such contracts.

4.5. Risk Management, Internal Controls and Integrity/Compliance (*Compliance*)

4.5.1. The company must adopt a risk management policy, approved by the Board of Directors, which includes the definition of risks for which protection is sought, the instruments used for such, the organizational structure for risk management, the evaluation of the adequacy of the operational structure and internal controls in verifying its effectiveness, in addition to defining guidelines for establishing acceptable limits for the company's exposure to these risks.

APPLIES: The Company adopts the Integrated Corporate Risk Management Policy reviewed and approved by the Board of Directors. The current version of the Policy was approved at the 245th Ordinary Meeting of the Board of Directors, dated 12/13/2023.

Copel relies on the following pillars in relation to risk appetite;

(a) act in accordance with the highest ethical and compliance standards;

- (b) ensure that activities or practices adopted are aligned with ESG practices with an emphasis on climate change and socio-environmental aspects;
- (c) ensure that, in all Copel operations, the safety of work is strictly observed;
- (d) ensure the constant improvement in the level of cybersecurity of Information Technology and Operation Technology;
- (e) not operate in segments that are not related to its core business; and
- (f) invest in businesses that adhere to the Investment Policy and Strategic Planning, with decarbonization, integration with scale, capital discipline and innovation as fundamentals and pillars.

The current version of the Integrated Corporate Risk Management Policy is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/801e1a21-2bec-228e-524a-89d1ab275796?origin=1>

4.5.2. It is the responsibility of the Board of Directors to ensure that the Executive Board has internal mechanisms and controls to know, evaluate and control risks, in order to keep them at levels compatible with the established limits, including an integrity/compliance (*compliance*) program aimed at complying with external and internal laws, regulations and standards.

APPLIES: The Integrated Corporate Risk Management Policy defines the instances involved in Copel's Risk Management function. In this context, the responsibility of the Board of Directors resides in:

- (i) approving the Integrated Corporate Risk Management Policy;
- (ii) evaluating and approving the alignment of risk appetite with strategic management processes;
- (iii) monitoring the effectiveness of the risk management process at Copel;
- (iv) reviewing, biannually, the risk portfolio and the resulting mitigation plans; and
- (ii) implementing and supervising the risk management and internal control systems established for the prevention and mitigation of the main risks to which the Company is exposed, including risks related to the integrity of accounting and financial information and those related to the occurrence of corruption and fraud.

The current version of the Integrated Corporate Risk Management Policy is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/801e1a21-2bec-228e-524a-89d1ab275796?origin=1>

4.5.3. The Executive Board shall assess, at least annually, the effectiveness of risk management and internal controls policies and systems, as well as the integrity/compliance (*compliance*) program, and report to the Board of Directors on such evaluation.

APPLIES: The Company's risk management structure is formed by the Board of Directors, the Statutory Audit Committee, the Vice-Presidencies, the Governance, Risk and Compliance Board - DRC, *Diretoria de Governança, Risco e Compliance*, the Internal Audit and the Risk Manager, which act in accordance with the Integrated Corporate Risk Management Policy and the respective Internal Regulations.

It is the assignment of the Board of Directors to (i) monitor, periodically, with the support of the Statutory Audit Committee, the effectiveness of the risk management and internal control systems established for the prevention and mitigation of the main risks to which the Company is exposed, including risks related to the integrity of accounting and financial information and

those related to the occurrence of corruption and fraud; (ii) approve the Integrated Corporate Risk Management Policy; (iii) evaluate and approve the alignment of risk appetite with strategic management processes; (iv) monitor the effectiveness of the risk management process at Copel; and (v) analyze, semi-annually, the risk portfolio and the resulting mitigation plans.

With its functions for auditing, overseeing and inspecting internal controls, as well as its risk and compliance management, the Statutory Audit Committee is responsible for: (i) the evaluation of the effectiveness of internal controls and risk management systems, recording any deficiencies; (ii) the evaluation of the work effectiveness of the independent audit firm and Internal Audit, verifying compliance with the law, of the Company's regulations and internal standards, recording any deficiencies; and (iii) the evaluation of the financial and accounting statements, with an emphasis on the application of accounting practices adopted in Brazil and abroad, in addition to compliance with regulations issued by regulatory agencies, recording discrepancies and possible deficiencies.

The Office of Governance, Risk and Compliance is responsible for verifying compliance with obligations and management of risk, with duties relating to corporate risk management and internal controls, compliance, integrity, the Code of Conduct, and the Integrity Program. The Office of Governance, Risk and Compliance is responsible for (i) defining and coordinating the implementation of the guidelines, policies, methodologies, risk management practices and the internal controls environment at Copel; (ii) structure the system of internal controls in a manner compatible with Copel's activities, to mitigate any conflicts in the conducting of its business; (iii) report the results obtained in the evaluation of the internal controls environment to the owners of the processes, the Executive Board and the Statutory Audit Committee; (iv) support managers and employees in the preparation of action plans necessary for the implementation of the appropriate internal controls and risk mitigation environment; (v) make managers aware of the importance of integrated risk management and their responsibilities for maintaining and preserving the internal controls environment; (vi) promote training and monitor the application of the risk identification steps, severity evaluation, prioritization of risk and implementation of risk responses; (vii) disseminate and monitor the appropriate application of policies and methodologies; (viii) elaborate, track and manage Copel's corporate risk portfolio; (ix) monitor the treatment actions and control mechanisms for the identified risks; (x) present the Corporate Risk Portfolio periodically to the Audit Committee, Statutory Audit Committee and Board of Directors; (xi) report, periodically, risk management activities to the Statutory Audit Committee and the Board of Directors; and (xii) promote and encourage risk awareness throughout the Company. The Office of Governance, Risk and Compliance is, therefore, responsible for the second line in the Company.

Lastly, Internal Audit is responsible for: (i) assessing the effectiveness of the risk management process at Copel; (ii) evaluating the adequacy of the treatment actions and internal control mechanisms, recommending, when necessary, improvements in the processes to the risk manager; and (iii) making periodic reports of its assessments to the Board of Directors and the Statutory Audit Committee.

5. ETHICS AND CONFLICT OF INTEREST

5.1. Code of Conduct and Reporting Channel

- 5.1.1. The company must have a conduct committee, equipped with independence and autonomy and directly linked to the Board of Directors, in charge of implementation, dissemination, training, review and updating of the Code of Conduct and the Reporting Channel, as well as conducting investigations and proposing corrective measures related to violations of the Code of Conduct.

APPLIES: As per Item 5.4 of the Code of Conduct, the Ethics Committee is a collegiate advisory body to the Board of Directors. Its main duties include monitoring the process of receiving and investigating reports submitted through the Reporting Channel, periodically reviewing and issuing guidance on this Code of Conduct, and assisting in the review of related internal policies and regulations.

The procedures governing the operations of Copel's Ethics Committee are set forth in the Committee's Internal Regime.

Data related to reports and inquiries submitted to the Company's Ethics Committee are disclosed annually on the intranet (for internal audiences) and on the Company's *website* (for other stakeholders). Such disclosure consists of presenting the total number of complaints and inquiries, while preserving the confidentiality of the parties involved.

- 5.1.2. The Code of Conduct, prepared by the board, with support from the conduct committee, and approved by the Board of Directors, must: (i) discipline the internal and external relationships of the company, expressing the company's expected commitment, and that of their advisers, directors, shareholders, employees, suppliers and stakeholders with the adoption of appropriate standards of conduct; (ii) manage conflicts of interest and provide for the abstention of the board member, the Audit Committee, or the Conduct Committee, if any, that, as appropriate, is conflicted; (iii) define, clearly, the scope and ambit of the actions intended to ascertain the occurrence of situations understood as carried out using inside information (e.g., use of inside information for commercial purposes or to obtain advantages in securities trading); (iv) establish that ethical principles shall underpin contract negotiation, agreements, proposals to change the bylaws, as well as the policies that guide the entire company, and establish a maximum value for the goods or services of third parties that directors and employees may accept free of charge or in a favorable manner.

APPLIES.

- 5.1.3. The Reporting Channel must be provided with independence, autonomy and impartiality, executing operational guidelines defined by the Executive Board and approved by the Board of Directors. It must be operated independently and impartially, and ensure the anonymity of its users, in addition to promoting, in a timely manner, the necessary calculations and measures. This service may be under the responsibility of a third party of recognized capacity.

APPLIES: The Copel Reporting Channel receives confidential communications about non-compliance with the Code of Conduct, legal provisions and internal standards relating to accounting, internal controls, auditing matters, among others. Operated by an independent company, it ensures anonymity, confidentiality and proper response to the report. Lastly, the Company has the Integrity Policy, approved by the Board of Directors, which, in its Chapter 2, deals specifically with the Reporting Channel.

The current version of the Code of Conduct is available at <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/702c2442-7b7e-000b-f9f9-4af57608fe32?origin=1>

The current version of the Integrity Channel Policy and that deals with the Reporting Channel is available at <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/ce597322-324c-a28d-f49a-d2394e587fb9?origin=1>

5.2. Conflict of Interest

- 5.2.1. The company's governance rules must ensure the separation and clear definition of functions, roles and responsibilities associated with the mandates of all governance agents. The

decision-making authority of each instance must also be defined, with the objective of minimizing possible conflicts of interest.

APPLIES: Copel separates and clearly defines the functions, roles and responsibilities of its governance agents in accordance with the Bylaws. To this end, it is organized into a structure formed by statutory bodies, with different levels of responsibilities and duties, consisting of: General Meeting of Shareholders, Supervisory Board (when installed), Board of Directors and their advisory committees – Statutory Audit Committee, Sustainable Development Committee, Investment and Innovation Committee and the People Committee – as well as the Internal Audit and Executive Board Meeting. Advisory by non-statutory bodies, such as the Ethics Committee and the Cyber Security and Information Security Committee, also occurs.

These bodies operate with different levels of responsibility and decision-making authority, as established in Art. 30, XX, of the Company's Bylaws, in the respective internal regiments, in the Competence Level Manual and in the Table of Jurisdiction Limits. The procedures for resolving potential conflicts of interest are established and detailed in the internal regiments of the statutory bodies. Additionally, the Board of Directors has approved and maintains the Related Party Transaction and Integrity Policies updated, establishing guidelines to ensure that transactions between related parties are carried out in the best interest of the Company and observing the principles of independence, competitiveness, compliance, transparency, equity and commutativity, managing situations of potential conflict of interest when conducting transactions involving related parties.

The documents – Bylaws, Internal Regiments and Policy on Related Parties Transaction and Policy on Integrity – are available on the Company's website, on the Investor Relations page, at: <https://ri.copel.com/governanca-corporativa/estatutos-politicas-e-regimentos/>

5.2.2. The company's governance rules must be made public and determine that the person who is not independent in relation to the matter under discussion or deliberation in the company's management or supervisory bodies must manifest, in a timely manner, its conflict of interest or private interest. If it does not, these rules must provide for another person to express the conflict, if he or she is aware of it, and that, once the conflict of interest in relation to a specific topic is identified, the person involved withdraws, including physically, from discussions and deliberations. The rules must provide that this temporary leave be recorded in the minutes.

APPLIES: According to the Copel Articles of Incorporation, in its Art. 77, the shareholders and the members of the Executive Board, Board of Directors, Supervisory Board, and Statutory Committees who, for any reason, have a direct, indirect, or conflicting personal interest with that of the Company in a given resolution must refrain from participating in the discussion and voting on such matter, even as representatives of third parties, with the reason for the abstention and the nature and extent of their interest to be recorded in the minutes.

Additionally, in the internal rules of the statutory bodies it is foreseen that, if a conflict of interest or particular interest of one of the directors is found in relation to a certain subject to be decided, it is the duty of the director himself to speak up in a timely manner. In the event that the director himself/herself does not speak up, any of those present at the meeting who are aware of the fact should speak up. Once the conflict of interest or private interest has been identified, the director involved should be removed from discussions and deliberations and should temporarily withdraw from the Meeting.

The current version of Copel's Bylaws is available at <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/2613b36c-cc36-9058-97d6-40c4eba219bd?origin=1>

The current version of the Internal Regiments of Board and Committees is available at <https://ri.copel.com/governanca-corporativa/estatutos-politicas-e-regimentos/>

5.2.3. The company must have mechanisms for managing conflicts of interest in the votes submitted to the general meeting, to receive and process allegations of conflicts of interest, and the cancellation of votes issued in conflict, even after the conclave.

APPLIES: Any conflict of interest situations involving Copel, its shareholders, Directors and the members of the Supervisory Board will be resolved by means of arbitration, as set forth in Art. 106 of the Bylaws. The arbitration agreement covers any and all disputes or controversies that may arise between the aforementioned parties, related to or arising, in particular, from the application, validity, effectiveness, interpretation, violation and its effects, of the provisions contained in the Company's Bylaws and in current legislation.

The current version of Copel's Bylaws is available at <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/2613b36c-cc36-9058-97d6-40c4eba219bd?origin=1>

5.3. Transactions with Related Parties

5.3.1. The Bylaws must define which transactions with related parties must be approved by the Board of Directors, with the exclusion of potential members with potentially conflicting interests.

APPLIES.

5.3.2. **Recommended practice:** The Board of Directors must approve and implement a related party transaction policy, that includes, among other rules: (i) anticipation that, prior to the approval of specific transactions or guidelines for contracting transactions, the Board of Directors requests market alternatives to the related party transaction in question from the board, adjusted by the risk factors involved; (ii) prohibition of certain forms of compensation of advisers, consultants or intermediaries that create a conflict of interest with the company, the administrators, shareholders or shareholder classes; (iii) prohibition of loans in favor of the controller and administrators; (iv) the hypotheses of transactions with related parties that must be supported by independent appraisal reports, prepared without the participation of any party involved in the operation in question, whether it's a bank, lawyer, expert consulting firm, among others, based on realistic assumptions and information referenced by third parties; (v) that corporate restructurings involving related parties must ensure equitable treatment for all shareholders.

APPLIES: As described in Art. 30, XVII, of the Bylaws, the Board of Directors is responsible for approving the policies and their respective amendments, including those related to transactions with related parties. The Policy on Related Parties Transaction specifically describes the rules (i), (ii), (iii), (iv) and (v), in the following items:

Rule (i): 1.6.7 - *Demonstrate, prior to approval of specific transactions or guidelines for contracting transactions, the market alternatives in relation to the transaction with Related Parties that Copel intends to carry out, presenting acceptable justifications for the transaction that do not fall under market conditions and the need for compensatory payment.*

1.6.15 - *Ensure that transactions with Related Parties within the limits below, established by the BoD, are forwarded to the CAE, for prior analysis, and subsequent resolution by the BoD:*

I – transaction or the set of related transactions, whose total value exceeds the lower of the following values:

i. BRL 50,000,000.00 (fifty million Brazilian reals); or

ii. 1% (one percent) of Copel's total assets (issuer); and

II – at the discretion of management, the transaction or the set of related transactions whose total value is less than the parameters set forth in Item I, considering:

i. the characteristics of the operation;

ii. the nature of the related party's relationship with Copel (issuer); and

iii. the nature and extent of the related party's interest in the transaction.

Rule (ii): 1.6.8 - *Prohibit any form of compensation from advisers, consultants or intermediaries that creates a conflict of interest with Copel, the directors, tax advisers, shareholders or shareholder classes.*

Rule (iii): 1.6.9 - *Prohibit the making of loans in favor of the controller and administrators.*

Rule (iv): 1.6.11 - *Allow the Executive Board, the Statutory Audit Committee - CAE or the Board of Directors - BoD to hire external consultants for assistance in evaluating transactions, if they deem it relevant, ensuring the integrity and reliability of the work.*

Rule (v): 1.6.10 - *Preserve equitable treatment between all shareholders in corporate restructurings involving Related Parties.*

The Policy on Related Parties Transaction is available on the Company's Investor Relations website: <https://ri.copel.com/governanca-corporativa/estatutos-politicas-e-regimentos/>

5.4. Securities Trading Policy

5.4.1. The company must adopt, by decision of the Board of Directors, a securities trading policy issued by it, which, without prejudice to compliance with the rules established by CVM regulations, establishes controls that enable monitoring of the trading carried out, as well as the calculation and punishment of those responsible in the event of non-compliance with the policy.

APPLIES: In compliance with Art. 15 of CVM Resolution No. 44/2021, as amended by Resolution 60/2022, Copel has Securities Trading and Material Act or Fact Information Disclosure Policy approved by the Board of Directors and made available on the Copel and CVM websites. This policy establishes the rules to be followed by the linked persons, with regard to trading in securities issued by Copel, as well as the controls and monitoring carried out by the Policy Administrator.

Monitoring of the trading carried out and possible penalties for non-compliance with requirements applicable to the Company are included in the Securities Trading Policy.

The current version of the Securities Trading and Material Act or Fact Information Disclosure Policy is available at: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/38c542f9-3ae6-6c52-901b-b8bdb4ce91ed?origin=1>

5.5. Contributions and Donations Policy

5.5.1. In order to ensure greater transparency regarding the use of company resources, a policy must be prepared on its voluntary contributions, including those related to political activities, to be approved by the Board of Directors and executed by the Executive Board, containing clear and objective principles and rules.

APPLIES: The Copel Sustainability Policy (the approval for which resides within the sphere of private competence of the Board of Directors) has a chapter dedicated to Private Social Investment, in order to ensure transparency of the matter in relation to the Company and in relation to the interested parties.

This policy, in addition to establishing guidelines for voluntary contributions, expressly prohibits political contributions. That is, the Board of Directors, through the Sustainability Policy, prohibits the use of Copel's resources and name for political-partisan action, donations or contributions – which is also aligned with the Code of Conduct, the Policy on Sponsorship and the Copel Integrity Program.

The current version of the Sustainability Policy, which contains the specific chapter dealing with Private Social Investment, is available on the Copel Sustainability Portal, as well as on the Investor Relations Portal, namely: <https://api.mziq.com/mzfilemanager/v2/d/16a31b1b-5ecd-4214-a2e0-308a2393e330/273a0bb5-3c86-fab2-5a34-4cc3621a70d1?origin=1>

5.5.2. The policy should provide that the Board of Directors shall be the body responsible for approving all disbursements related to political activities.

APPLIES.

5.5.3. The policy on voluntary contributions of companies controlled by the government, or that have repeated and relevant commercial relations with the government, must prohibit contributions or donations to political parties or persons associated with them, even if permitted by law.

APPLIES.