

## **INTERIM FINANCIAL INFORMATION**

**September / 2024**

Companhia Paranaense de Energia

Corporate Taxpayer ID (CNPJ/MF) 76.483.817/0001-20

Publicly-Held Company - CVM 1431-1

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## FINANCIAL STATEMENTS

### Statements of Financial Position

as of September 30, 2024 and December 31, 2023

All amounts expressed in thousands of Brazilian reais

ASSETS	Note	Parent Company		Consolidated	
		09.30.2024	12.31.2023	09.30.2024	12.31.2023
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	5	1,924,809	2,231,413	7,580,218	5,634,623
Bonds and securities	6	132	93	6,291	4,763
Collaterals and escrow accounts		-	-	9	9
Trade accounts receivable	7	-	-	3,796,409	3,761,170
Dividends receivable		2,134,763	1,942,406	87,421	95,569
Sectorial financial assets	8	-	-	14,074	15,473
Accounts receivable - concessions	9	-	-	10,636	9,354
Contract assets	10	-	-	260,703	284,616
Other current receivables	11	293,210	2,431	1,351,873	949,732
Inventories		-	-	147,233	174,726
Income tax and social contribution receivable		119,788	113,532	317,318	315,218
Other current recoverable taxes	12.2	-	-	973,857	943,343
Prepaid expenses	13	969	1,897	53,863	62,869
Receivable from related parties	35	286	54	751	1,336
		<b>4,473,957</b>	<b>4,291,826</b>	<b>14,600,656</b>	<b>12,252,801</b>
Assets held for sale	39	-	528,195	347,394	1,462,929
		<b>4,473,957</b>	<b>4,820,021</b>	<b>14,948,050</b>	<b>13,715,730</b>
<b>NONCURRENT ASSETS</b>					
<b>Long Term Assets</b>					
Bonds and securities	6	-	-	523,111	490,732
Other temporary investments		22,865	31,728	37,548	31,728
Trade accounts receivable	7	-	-	120,919	105,259
Judicial deposits	14	135,822	143,371	395,267	634,712
Sectorial financial assets	8	-	-	42,222	15,473
Accounts receivable - concessions	9	-	-	3,235,809	2,809,901
Contract assets	10	-	-	7,228,061	7,320,445
Other noncurrent receivables	11	290,483	18	1,156,677	853,340
Income tax and social contribution receivable		-	-	63,352	68,003
Deferred income tax and social contribution	12.1	127,484	359,485	1,235,054	1,757,688
Other noncurrent recoverable taxes	12.2	41,866	41,078	1,584,860	2,256,156
Prepaid expenses	13	-	-	489	-
Receivable from related parties	35	-	35,507	-	-
		<b>618,520</b>	<b>611,187</b>	<b>15,623,369</b>	<b>16,343,437</b>
Investments	15	21,553,127	19,906,237	3,582,180	3,511,797
Property, plant and equipment	16	7,551	8,424	10,204,330	10,825,421
Intangible assets	17	7,757	6,336	11,874,756	11,170,089
Right-of-use asset	26.1	7,687	6,692	321,125	252,600
		<b>22,194,642</b>	<b>20,538,876</b>	<b>41,605,760</b>	<b>42,103,344</b>
<b>TOTAL ASSETS</b>		<b>26,668,599</b>	<b>25,358,897</b>	<b>56,553,810</b>	<b>55,819,074</b>

Notes are an integral part of this interim financial information

## Statements of Financial Position

as of September 30, 2024, and December 31, 2023 (continuation)

All amounts expressed in thousands of Brazilian reais

LIABILITIES	Note	Parent Company		Consolidated	
		09.30.2024	12.31.2023	09.30.2024	12.31.2023
<b>CURRENT LIABILITIES</b>					
Payroll, social charges and accruals	18	18,129	30,608	440,681	927,538
Accounts payable to related parties	35	1,694	1,838	-	-
Accounts payable to suppliers	19	17,722	4,530	2,299,771	2,154,430
Income tax and social contribution payable		2,135	183	71,673	132,979
Other taxes due	12.2	176	476	296,582	346,083
Loans and financing	20	-	-	2,012,297	675,980
Debentures	21	-	-	1,342,205	1,225,649
Dividend payable		463,353	464,147	463,352	464,147
Post-employment benefits	22	4,374	3,842	95,768	85,833
Sectorial charges payable	23	-	-	68,654	61,466
Research and development and Energy efficiency	24	-	-	169,911	320,196
Accounts payable related to concession	25	-	-	103,636	101,976
Sectorial financial liabilities	8	-	-	1,205,291	476,103
Lease liability	26.2	565	405	59,975	49,742
Other accounts payable	27	359,952	15,136	1,399,890	859,456
PIS and Cofins to be refunded to consumers	12.3.1	-	-	-	558,591
Provision for allocation of PIS and Cofins credits	12.3.1	-	-	290,000	-
Provisions for legal claims	28	-	336,000	-	336,000
		<b>868,100</b>	<b>857,165</b>	<b>10,319,686</b>	<b>8,776,169</b>
Liabilities associated with assets held for sale	39	-	-	24,405	533,264
		<b>868,100</b>	<b>857,165</b>	<b>10,344,091</b>	<b>9,309,433</b>
<b>NONCURRENT LIABILITIES</b>					
Accounts payable to related parties	35	5,851	5,851	-	-
Accounts payable to suppliers	19	-	-	141,288	131,143
Deferred income tax and social contribution	12.1	-	-	1,839,113	1,686,793
Other taxes due	12.2	-	4,030	308,081	612,093
Loans and financing	20	-	-	3,106,148	4,667,237
Debentures	21	-	-	9,766,979	8,393,457
Post-employment benefits	22	47,053	47,537	1,416,448	1,398,410
Research and development and Energy efficiency	24	-	-	297,868	233,478
Accounts payable related to concession	25	-	-	797,249	791,879
Sectorial financial liabilities	8	-	-	-	27,888
Lease liability	26.2	7,598	6,681	279,866	220,700
Other accounts payable	27	62,085	25,297	409,817	579,070
PIS and Cofins to be refunded to consumers	12.3.1	-	-	-	173,135
Provision for allocation of PIS and Cofins credits	12.3.1	-	-	1,273,646	1,909,775
Provisions for legal claims	28	184,464	526,183	1,106,275	1,492,916
		<b>307,051</b>	<b>615,579</b>	<b>20,742,778</b>	<b>22,317,974</b>
<b>EQUITY</b>					
<b>Attributable to controlling shareholders</b>					
Capital	29.1	12,821,758	12,821,758	12,821,758	12,821,758
Capital reserve	29.4	976	-	976	-
Equity valuation adjustments	29.2	284,562	307,050	284,562	307,050
Legal reserve		1,625,628	1,625,628	1,625,628	1,625,628
Profit retention reserve		8,996,488	9,000,506	8,996,488	9,000,506
Additional dividends proposed		-	131,211	-	131,211
Accumulated profit		1,764,036	-	1,764,036	-
		<b>25,493,448</b>	<b>23,886,153</b>	<b>25,493,448</b>	<b>23,886,153</b>
<b>Attributable to non-controlling interests</b>		-	-	<b>(26,507)</b>	<b>305,514</b>
		<b>25,493,448</b>	<b>23,886,153</b>	<b>25,466,941</b>	<b>24,191,667</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>26,668,599</b>	<b>25,358,897</b>	<b>56,553,810</b>	<b>55,819,074</b>

Notes are an integral part of this interim financial information

## Statements of Income

for the nine-month periods ended September 30, 2024, and 2023

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		09.30.2024	09.30.2023	09.30.2024	09.30.2023
<b>CONTINUING OPERATIONS</b>					
<b>NET OPERATING REVENUE</b>	30	-	-	16,631,872	15,911,770
<b>Operating costs</b>	31	-	-	(13,004,374)	(12,427,715)
<b>GROSS OPERATING PROFIT</b>		-	-	3,627,498	3,484,055
<b>Other operational expenses / income</b>					
Selling expenses	31	-	-	(102,561)	(81,484)
General and administrative expenses	31	(116,105)	(128,370)	(625,994)	(860,196)
Other operational income (expenses), net	31	(50,455)	17,564	17,276	(278,077)
Equity in earnings of investees		1,825,750	1,519,621	225,398	244,675
		<b>1,659,190</b>	<b>1,408,815</b>	<b>(485,881)</b>	<b>(975,082)</b>
<b>PROFIT BEFORE FINANCIAL RESULTS AND TAXES</b>		<b>1,659,190</b>	<b>1,408,815</b>	<b>3,141,617</b>	<b>2,508,973</b>
<b>Financial results</b>	32				
Financial income		157,457	76,069	857,229	796,450
Financial expenses		(61,581)	(77,540)	(1,637,466)	(1,695,739)
		<b>95,876</b>	<b>(1,471)</b>	<b>(780,237)</b>	<b>(899,289)</b>
<b>OPERATING PROFIT</b>		<b>1,755,066</b>	<b>1,407,344</b>	<b>2,361,380</b>	<b>1,609,684</b>
<b>INCOME TAX AND SOCIAL CONTRIBUTION</b>	12.4				
Current		-	-	(208,150)	(297,404)
Deferred		4,369	113,472	(420,595)	204,345
		<b>4,369</b>	<b>113,472</b>	<b>(628,745)</b>	<b>(93,059)</b>
<b>NET INCOME FROM CONTINUING OPERATIONS</b>		<b>1,759,435</b>	<b>1,520,816</b>	<b>1,732,635</b>	<b>1,516,625</b>
<b>DISCONTINUED OPERATIONS</b>					
Net income (loss) from discontinued operations	39	463,690	(141,029)	491,571	(132,266)
<b>NET INCOME</b>		<b>2,223,125</b>	<b>1,379,787</b>	<b>2,224,206</b>	<b>1,384,359</b>
Attributed to shareholders of the parent company resulting from continuing operations		-	-	1,759,435	1,520,816
Attributed to shareholders of the parent company due to discontinued operations		-	-	463,690	(141,029)
Attributed to non-controlling shareholders resulting from continuing operations		-	-	(15,458)	6,114
Attributed to non-controlling shareholders due to discontinued operations		-	-	16,539	(1,542)
<b>BASIC EARNING PER SHARE</b>					
<b>ATTRIBUTED TO CONTROLLING SHAREHOLDERS - Expressed in Brazilian Reais</b>	29.3				
Common shares		0.70551	0.46804		
Class "A" Preferred shares		0.77607	0.51484		
Class "B" Preferred shares		0.77607	0.51484		
<b>DILUTED EARNING PER SHARE</b>					
<b>ATTRIBUTED TO CONTROLLING SHAREHOLDERS - Expressed in Brazilian Reais</b>	29.3				
Common shares		0.70539	0.46804		
Class "A" Preferred shares		0.77607	0.51484		
Class "B" Preferred shares		0.77607	0.51484		

Notes are an integral part of this interim financial information

## Statements of Income - Third Quarter Movement

for the three-month periods ended September 30, 2024, and 2023

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>CONTINUING OPERATIONS</b>					
<b>NET OPERATING REVENUE</b>	30	-	-	5,735,608	5,543,989
<b>OPERATING COSTS</b>	31	-	-	(4,564,925)	(4,579,704)
<b>GROSS OPERATING PROFIT</b>		-	-	1,170,683	964,285
<b>Other operational expenses / income</b>					
Selling expenses	31	-	-	(14,299)	(41,409)
General and administrative expenses	31	(40,302)	(71,920)	(218,091)	(417,687)
Other operational income (expenses), net	31	(21,975)	944	156,796	(121,482)
Equity in earnings of investees		673,175	434,934	63,210	67,842
		<b>610,898</b>	<b>363,958</b>	<b>(12,384)</b>	<b>(512,736)</b>
<b>PROFIT BEFORE FINANCIAL RESULTS AND TAXES</b>		<b>610,898</b>	<b>363,958</b>	<b>1,158,299</b>	<b>451,549</b>
<b>Financial results</b>	32				
Financial income		47,308	42,933	331,192	264,178
Financial expenses		(12,597)	(73,332)	(553,570)	(586,988)
		<b>34,711</b>	<b>(30,399)</b>	<b>(222,378)</b>	<b>(322,810)</b>
<b>OPERATING PROFIT</b>		<b>645,609</b>	<b>333,559</b>	<b>935,921</b>	<b>128,739</b>
<b>INCOME TAX AND SOCIAL CONTRIBUTION</b>	12.4				
Current		-	-	(65,713)	27,870
Deferred		98,947	108,335	(132,828)	280,291
		<b>98,947</b>	<b>108,335</b>	<b>(198,541)</b>	<b>308,161</b>
<b>NET INCOME FROM CONTINUING OPERATIONS</b>		<b>744,556</b>	<b>441,894</b>	<b>737,380</b>	<b>436,900</b>
<b>DISCONTINUED OPERATIONS</b>					
Net income (loss) from discontinued operations	39	475,104	(6,489)	479,709	4,263
<b>NET INCOME</b>		<b>1,219,660</b>	<b>435,405</b>	<b>1,217,089</b>	<b>441,163</b>
Attributed to shareholders of the parent company resulting from continuing operations		-	-	744,556	441,894
Attributed to shareholders of the parent company due to discontinued operations		-	-	475,104	(6,489)
Attributed to non-controlling shareholders resulting from continuing operations		-	-	(7,142)	(1,465)
Attributed to non-controlling shareholders due to discontinued operations		-	-	4,571	7,223
<b>BASIC EARNING PER SHARE</b>					
<b>ATTRIBUTED TO CONTROLLING SHAREHOLDERS - Expressed in Brazilian Reais</b>	29.3				
Common shares		0.38707	0.14355		
Class "A" Preferred shares		0.42577	0.15791		
Class "B" Preferred shares		0.42577	0.15791		
<b>DILUTED EARNING PER SHARE</b>					
<b>ATTRIBUTED TO CONTROLLING SHAREHOLDERS - Expressed in Brazilian Reais</b>	29.3				
Common shares		0.38701	0.14355		
Class "A" Preferred shares		0.42577	0.15791		
Class "B" Preferred shares		0.42577	0.15791		

The notes are an integral part of this interim financial information

**Statements of Comprehensive Income**  
 for the nine-month periods ended September 30, 2024, and 2023  
 All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		09.30.2024	09.30.2023	09.30.2024	09.30.2023
<b>NET INCOME</b>		<b>2,223,125</b>	<b>1,379,787</b>	<b>2,224,206</b>	<b>1,384,359</b>
Other comprehensive income					
Items that may be reclassified to profit or loss	29.2				
Adjustments related to financial assets		-	-	(1,048)	(6,008)
Adjustments related to financial assets - equity		(484)	(2,774)	-	-
Taxes on other comprehensive income		-	-	356	2,043
<b>Total other comprehensive income, net of taxes</b>		<b>(484)</b>	<b>(2,774)</b>	<b>(692)</b>	<b>(3,965)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>2,222,641</b>	<b>1,377,013</b>	<b>2,223,514</b>	<b>1,380,394</b>
Attributed to shareholders of the parent company resulting from continuing operations				1,758,951	1,518,042
Attributed to shareholders of the parent company due to discontinued operations				463,690	(141,029)
Attributed to non-controlling shareholders resulting from continuing operations				(15,666)	4,923
Attributed to non-controlling shareholders due to discontinued operations				16,539	(1,542)

Notes are an integral part of this interim financial information

**Statements of Comprehensive Income - Third Quarter Movement**  
 for the three-month periods ended September 30, 2024, and 2023  
 in thousands of reais

	Parent Company		Consolidated	
	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>NET INCOME</b>	<b>1,219,660</b>	<b>435,405</b>	<b>1,217,089</b>	<b>441,163</b>
Other comprehensive income				
Items that may be reclassified to profit or loss				
Adjustments related to financial assets	-	-	(751)	(4,001)
Adjustments related to financial assets - equity	(347)	(1,847)	-	-
Taxes on other comprehensive income	-	-	255	1,361
<b>Total other comprehensive income, net of taxes</b>	<b>(347)</b>	<b>(1,847)</b>	<b>(496)</b>	<b>(2,640)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>1,219,313</b>	<b>433,558</b>	<b>1,216,593</b>	<b>438,523</b>
Attributed to shareholders of the parent company resulting from continuing operations			744,209	440,047
Attributed to shareholders of the parent company due to discontinued operations			475,104	(6,489)
Attributed to non-controlling shareholders resulting from continuing operations			(7,291)	(2,258)
Attributed to non-controlling shareholders due to discontinued operations			4,571	7,223

Notes are an integral part of this interim financial information

**Statements of Changes in Equity**  
 for the nine-month periods ended September 30, 2024, and 2023  
 All amounts expressed in thousands of Brazilian reais

	Note	Attributable to controlling shareholders									Attributable to non - controlling interests	Equity Consolidated
		Capital	Capital reserve	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, 2024		12,821,758		564,723	(257,673)	1,625,628	9,000,506	131,211	-	23,886,153	305,514	24,191,667
Net income		-	-	-	-	-	-	-	2,223,125	2,223,125	1,081	2,224,206
Other comprehensive income		-	-	-	-	-	-	-	-	-	-	-
Adjustments related to financial assets	29.2	-	-	-	(484)	-	-	-	-	(484)	(208)	(692)
Total comprehensive income		-	-	-	(484)	-	-	-	2,223,125	2,222,641	873	2,223,514
Realization - deemed cost, net of taxes	29.2	-	-	(26,022)	-	-	-	-	26,022	-	-	-
Investment realization - actuarial liabilities	29.2	-	-	-	4,018	-	(4,018)	-	-	-	-	-
Investment disposal	15.1	-	-	-	-	-	-	-	-	-	(299,199)	(299,199)
Long-Term Incentive Plan - ILP	29.4	-	976	-	-	-	-	-	-	976	-	976
Deliberation of additional dividends proposed		-	-	-	-	-	-	(131,211)	-	(131,211)	-	(131,211)
Dividends		-	-	-	-	-	-	-	(485,111)	(485,111)	(33,695)	(518,806)
Balance as of September 30, 2024		12,821,758	976	538,701	(254,139)	1,625,628	8,996,488	-	1,764,036	25,493,448	(26,507)	25,466,941

	Attributable to controlling shareholders									Attributable to non - controlling interests	Equity Consolidated
	Capital	Capital reserve	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	-	-	-	-	-	-	-	1,379,787	1,379,787	4,572	1,384,359
Other comprehensive income		-	-	-	-	-	-	-	-	-	-
Adjustments related to financial assets		-	-	(2,774)	-	-	-	-	(2,774)	(1,191)	(3,965)
Total comprehensive income	-	-	-	(2,774)	-	-	-	1,379,787	1,377,013	3,381	1,380,394
Realization - deemed cost, net of taxes		-	(24,651)	-	-	-	-	24,651	-	-	-
Issuing shares	2,016,678	-	-	-	-	-	-	-	2,016,678	-	2,016,678
Dividends	-	-	-	-	-	(44,160)	-	(913,840)	(958,000)	(62,163)	(1,020,163)
Balance as of September 30, 2023	12,816,678	-	572,625	(6,668)	1,512,687	7,867,135	-	490,598	23,253,055	255,079	23,508,134

Notes are an integral part of this interim financial information



## Statements of Cash Flows

for the nine-month periods ended September 30, 2024, and 2023

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated		
		09.30.2024	09.30.2023	09.30.2024	09.30.2023	
CASH FLOWS FROM OPERATIONAL ACTIVITIES						
Net income from continuing operations		1,759,435	1,520,816	1,732,635	1,516,625	
Adjustments to reconcile net income for the period with cash generation from operating activities:						
Unrealized monetary and exchange variation and debt charges - net		20,176	(32,640)	1,511,124	1,433,850	
Interest - bonus from the grant of concession agreements under the quota system	9.2	-	-	(88,600)	(87,910)	
Remuneration of transmission concession contracts	10.2	-	-	(597,298)	(561,622)	
Income tax and social contribution		-	-	208,150	297,404	
Deferred income tax and social contribution		(4,369)	(113,472)	420,595	(204,345)	
Equity in earnings of investees		(1,825,750)	(1,519,621)	(225,398)	(244,675)	
Appropriation of post-employment benefits obligations		8,061	6,505	192,662	192,058	
Creation for research and development and energy efficiency programs	24	-	-	132,771	123,556	
Recognition of fair value of assets from the indemnity for the concession	30.1	-	-	(49,467)	(41,898)	
Sectorial financial assets and liabilities result	30.1	-	-	(623,896)	(969,376)	
Depreciation and amortization	31	2,420	2,250	1,089,197	1,027,232	
Provision arising from the voluntary dismissal program	31.2	748	17,102	18,388	610,057	
Long-Term Incentive Plan - ILP	31.2	976	-	976	-	
Net operating estimated losses, provisions and reversals	31.4	49,357	(11,651)	227,955	204,772	
Realization of added value in business combinations	10.2	-	-	(539)	(542)	
Fair value in energy purchase and sale operations	31.1	-	-	26,009	6,347	
Loss on disposal of accounts receivable related to concession	9.1	-	-	3,193	186	
Loss on disposal of contract assets	10.1	-	-	11,963	8,346	
Loss on disposal of property, plant and equipment	16.2	40	8	16,084	3,079	
Loss on disposal of intangible assets	17.1 and 17.3	15	-	62,406	32,177	
Result of write-offs of use rights of assets and liabilities of leases - net	26.1 and 26.2	-	-	(4,631)	(750)	
Result on the sale of properties	31.6.1	-	-	(264,434)	-	
		11,109	(130,703)	3,799,845	3,344,571	
Decrease (increase) in assets						
Trade accounts receivable		-	-	583,818	164,172	
Dividends and interest on own capital received		150,280	280,918	158,889	111,960	
Judicial deposits		8,461	2,303	6,133	22,198	
Sectorial financial assets		-	-	124,699	52,035	
Other receivables		(2,632)	(1,326)	(39,671)	(61,482)	
Inventories		-	-	27,493	7,570	
Income tax and social contribution recoverable		(27,650)	(12,352)	(162,094)	(142,982)	
Other taxes recoverable		512	2,971	(33,493)	(77,858)	
Prepaid expenses		928	(388)	8,517	(3,819)	
Related parties		(232)	(14,518)	585	(14,209)	
		129,667	257,608	674,876	57,585	
Increase (decrease) in liabilities						
Payroll, social charges and accruals		(7,985)	3,832	(334,900)	158,508	
Related parties		(144)	(232)	-	-	
Suppliers		3,713	11,187	110,944	53,968	
Other taxes		30,986	44,833	654,962	728,036	
Post-employment benefits		(8,013)	(6,901)	(164,689)	(160,277)	
Sectorial charges due		-	-	7,188	16,871	
Research and development and energy efficiency	24	-	-	(235,389)	(193,727)	
Payable related to the concession	25	-	-	(82,483)	(87,200)	
Other accounts payable		(335,769)	(775)	(191,986)	86,143	
Provisions for legal claims		(28,299)	(1,389)	(271,351)	(242,260)	
		(345,511)	50,555	(507,704)	360,062	
CASH GENERATED (USED) BY OPERATING ACTIVITIES		(204,735)	177,460	3,967,017	3,762,218	
Income tax and social contribution paid		(183)	-	(257,299)	(272,512)	
Loans and financing - interest due and paid	20.2	-	-	(386,404)	(434,261)	
Debentures - interest due and paid		-	-	(658,810)	(708,469)	
Charges for lease liabilities paid		(573)	(405)	(23,957)	(17,257)	
Charges on loans granted/obtained from related parties		276	14,800	-	-	
NET CASH GENERATED (USED) BY OPERATING ACTIVITIES FROM CONTINUING OPERATIONS		(205,215)	191,855	2,640,547	2,329,719	
NET CASH GENERATED (USED) BY OPERATING ACTIVITIES FROM DISCONTINUED OPERATIONS		39	21,674	139,187	3,620	118,351
NET CASH GENERATED (USED) FROM OPERATING ACTIVITIES			(183,541)	331,042	2,644,167	2,448,070

(continued)

## Statements of Cash Flows

for the nine-month periods ended September 30, 2024, and 2023 (continuation)

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		09.30.2024	09.30.2023	09.30.2024	09.30.2023
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>					
Financial investments		8,824	(4,642)	(39,727)	(102,812)
Loans and financing granted to related parties		(22,200)	(236,024)	-	-
Receipt of loans and financing granted to related parties		22,200	282,087	-	-
Additions to contract assets		-	-	(1,652,051)	(1,422,976)
Acquisitions of subsidiaries - effect on cash		-	-	-	(911,450)
Investment disposal	1.1	2,066	-	2,066	-
Additions in investments	15	(13,150)	(48,250)	-	(10,780)
Capital reduction of investees	15	-	-	37,129	-
Additions to property, plant and equipment		(20)	(390)	(82,954)	(148,152)
Disposal of property, plant and equipment	31.6.1	-	-	10,357	-
Additions to intangible assets	17.3	(1,533)	(1,159)	(9,923)	(6,107)
<b>NET CASH USED BY INVESTMENT ACTIVITIES FROM CONTINUING OPERATIONS</b>		<b>(3,813)</b>	<b>(8,378)</b>	<b>(1,735,103)</b>	<b>(2,602,277)</b>
NET CASH USED BY INVESTMENT ACTIVITIES FROM DISCONTINUED OPERATIONS	39	467,566	-	608,713	(24,156)
<b>NET CASH USED FROM INVESTING ACTIVITIES</b>		<b>463,753</b>	<b>(8,378)</b>	<b>(1,126,390)</b>	<b>(2,626,433)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Loans and financing obtained from third parties	20.2	-	-	2,474	45,325
Transaction costs of loans and financing obtained from third parties		-	-	-	(6,886)
Issue of debentures	21.2	-	-	2,320,000	2,900,000
Transaction costs in the issuing of debentures	21.2	-	-	(55,612)	(60,677)
Payments of principal - loans and financing	20.2	-	-	(196,430)	(194,678)
Payments of principal - debentures		-	-	(1,061,675)	(1,174,084)
Amortization of principal of lease liabilities		(559)	(362)	(54,364)	(51,896)
Capital increase		-	2,031,619	-	2,031,619
Transaction costs in capital increase		-	(14,941)	-	(14,941)
Dividends and interest on own capital paid		(586,257)	(335,026)	(586,257)	(335,026)
<b>NET CASH GENERATED (USED) BY FINANCING ACTIVITIES FROM CONTINUING OPERATIONS</b>		<b>(586,816)</b>	<b>1,681,290</b>	<b>368,136</b>	<b>3,138,756</b>
NET CASH USED BY FINANCING ACTIVITIES FROM DISCONTINUED OPERATIONS	39	-	-	(9,656)	158,062
<b>NET CASH GENERATED (USED) FROM FINANCING ACTIVITIES</b>		<b>(586,816)</b>	<b>1,681,290</b>	<b>358,480</b>	<b>3,296,818</b>
<b>TOTAL EFFECTS ON CASH AND CASH EQUIVALENTS</b>		<b>(306,604)</b>	<b>2,003,954</b>	<b>1,876,257</b>	<b>3,118,455</b>
Cash and cash equivalents at the beginning of the period	5	2,231,413	199,877	5,634,623	2,678,457
Cash and cash equivalents at the end of the period	5	1,924,809	2,203,831	7,580,218	5,557,791
Cash and cash equivalents variations from discontinued operations	39	-	-	(69,338)	239,121
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>		<b>(306,604)</b>	<b>2,003,954</b>	<b>1,876,257</b>	<b>3,118,455</b>

Notes are an integral part of this interim financial information

## Statements of Added Value

for the nine-month periods ended September 30, 2024, and 2023

All amounts expressed in thousands of Brazilian reais

ADDED VALUE TO DISTRIBUTE	Parent Company		Consolidated	
	09.30.2024	09.30.2023	09.30.2024	09.30.2023
<b>Income</b>				
Sale of energy, services and other income	-	-	20,492,803	18,747,157
Construction income	-	-	1,957,448	1,845,224
Fair value of indemnifiable concession assets	-	-	49,467	41,898
Sectorial financial assets and liabilities result	-	-	623,896	969,376
Other income	8,766	4,756	347,873	74,002
Expected credit (losses)/reversal of losses	-	-	(74,916)	(47,812)
	<b>8,766</b>	<b>4,756</b>	<b>23,396,571</b>	<b>21,629,845</b>
<b>( - ) Supplies acquired from third parties</b>				
Energy purchased for resale	-	-	6,799,831	6,208,165
Charges for use of the main transmission grid ( - ) ESS and ERR	-	-	2,078,340	1,970,926
Materials, supplies and third parties services	36,548	48,198	867,582	841,578
Construction costs	-	-	1,799,694	1,671,745
Loss of assets	8,305	31	124,137	95,408
Impairment	-	-	(2,397)	(54,000)
Other supplies	72,423	5,839	260,097	325,494
	<b>117,276</b>	<b>54,068</b>	<b>11,927,284</b>	<b>11,059,316</b>
<b>( = ) GROSS ADDED VALUE</b>	<b>(108,510)</b>	<b>(49,312)</b>	<b>11,469,287</b>	<b>10,570,529</b>
<b>( - ) Depreciation and amortization</b>	<b>2,420</b>	<b>2,250</b>	<b>1,089,197</b>	<b>1,027,232</b>
<b>( = ) NET ADDED VALUE</b>	<b>(110,930)</b>	<b>(51,562)</b>	<b>10,380,090</b>	<b>9,543,297</b>
<b>( + ) Transferred added value</b>				
Equity in earnings of investees	1,825,750	1,519,621	225,398	244,675
Financial income	157,457	76,069	857,229	796,450
Other Income	1,816	2,044	414,025	346,071
	<b>1,985,023</b>	<b>1,597,734</b>	<b>1,496,652</b>	<b>1,387,196</b>
<b>Added value from discontinued operations</b>	<b>708,085</b>	<b>(141,029)</b>	<b>806,929</b>	<b>116,718</b>
	<b>2,582,178</b>	<b>1,405,143</b>	<b>12,683,671</b>	<b>11,047,211</b>

(continued)

## Statements of Added Value

for the nine-month periods ended September 30, 2024, and 2023 (continuation)

All amounts expressed in thousands of Brazilian reais

DISTRIBUTION OF ADDED VALUE	Parent Company				Consolidated			
	09.30.2024	%	09.30.2023	%	09.30.2024	%	09.30.2023	%
<b>Personnel</b>								
Salaries and management fees	27,027		25,037		585,335		723,629	
Private pension and health plans	7,702		6,411		198,988		194,209	
Meal and education allowance	1,257		1,274		77,373		80,732	
Social security charges - FGTS	2,429		1,571		34,619		37,227	
Long-Term Incentive Plan - ILP	976		-		976		-	
Voluntary retirement program	748		17,102		18,388		610,057	
Provisions for profit sharing	10,490		4,010		164,303		134,192	
	<b>50,629</b>	<b>2.0</b>	<b>55,405</b>	<b>3.9</b>	<b>1,079,982</b>	<b>8.5</b>	<b>1,780,046</b>	<b>16.2</b>
<b>Government</b>								
Federal								
Tax	29,814		(36,946)		1,808,681		1,255,685	
Sectorial charges	-		-		3,056,571		2,818,786	
State	8		6		2,568,183		1,923,040	
Municipal	85		2		8,721		6,590	
	<b>29,907</b>	<b>1.2</b>	<b>(36,938)</b>	<b>(2.6)</b>	<b>7,442,156</b>	<b>58.7</b>	<b>6,004,101</b>	<b>54.3</b>
<b>Third Parties</b>								
Interest	33,768		6,733		1,599,493		1,602,095	
Leasing and rent	354		156		22,054		25,711	
Donations, subsidies and contributions	-		-		422		1,915	
	<b>34,122</b>	<b>1.3</b>	<b>6,889</b>	<b>0.5</b>	<b>1,621,969</b>	<b>12.7</b>	<b>1,629,721</b>	<b>14.8</b>
<b>Shareholders</b>								
Accumulated profits	1,759,435		606,976		1,748,093		596,671	
Own capital remuneration	-		913,840		-		913,840	
Non-controlling interests	-		-		(15,458)		6,114	
	<b>1,759,435</b>	<b>68.1</b>	<b>1,520,816</b>	<b>108.2</b>	<b>1,732,635</b>	<b>13.7</b>	<b>1,516,625</b>	<b>13.6</b>
<b>Distributed added value from discontinued operations</b>	<b>708,085</b>	<b>27.4</b>	<b>(141,029)</b>	<b>(10.0)</b>	<b>806,929</b>	<b>6.4</b>	<b>116,718</b>	<b>1.1</b>
	<b>2,582,178</b>	<b>100.0</b>	<b>1,405,143</b>	<b>100.0</b>	<b>12,683,671</b>	<b>100.0</b>	<b>11,047,211</b>	<b>100.0</b>

Notes are an integral part of this interim financial information

## NOTES TO THE INTERIM FINANCIAL INFORMATION

As of September 30, 2024

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 Biazetto, 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).

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 and in private sector for the purpose of engaging in activities, mainly in areas of energy.

The transformation of Copel into a "Corporation", occurred in 2023, will enable, under the terms of Law 9,074/95, the full renewal of the Concessions of the Governador Bento Munhoz da Rocha Netto Hydroelectric Plants - GBM ("Foz do Areia"), Governador Ney Braga - GNB ("Segredo") and Governador José Richa - GJR ("Salto Caxias") for 30 years from the signing of the new concession contract.

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, will occur within 20 days after the signing of the contracts, updated by the Selic rate *pro rata die* on the value of the granting bonuses from January 1, 2024 until effective payment. The conclusion of this concession renewal process is scheduled for November 2024.

#### 1.1 Equity interests of Copel

Copel has direct and indirect interests in subsidiaries, joint ventures, associates and joint operations. Until September 30, 2024, there were no changes, acquisitions and disposals in relation to the equity interests of December 31, 2023, except for the sale of Carbocampel, described below, and for the completion of UEGA and Compagas divestment, as detailed in Note 39.

On December 18, 2023, Copel signed the Share Purchase and Sale Agreement ("CCVA") with Paranafert Participações Ltda. to sell its shareholding in Carbocampel S.A. On May 24, 2024, the operation was completed, with the transfer of shares to the buyer for the amount of R\$2,066.

### 2. Concessions and Authorizations

Until September 30, 2024 there were no changes to the contracts in relation to those published in the financial statements of December 31, 2023, except for transmission contracts that had the tariff review scheduled for 2023 and 2024, which was completed in July 2024 and which, therefore, will have the next reviews in 2028 and 2029, respectively.

#### 2.1 Concession contracts or authorizations obtained by Copel

On May 08, 2024, the Board of Directors approved the beginning of the non-binding proposals stage for potential divestment of 13 small generation assets of the wholly-owned subsidiary Copel GeT, totaling 118.7 MW of installed capacity, as per the table below:

Asset	Granted Power	Assured Energy
	(MW)	(MW average)
CGH Pitangui	0.87	0.09
CGH Salto do Vau	0.94	0.57
CGH Melissa	1	0.64
CGH Chopim I	1.98	1.48
PCH São Jorge	2.3	1.54
EOL Palmas	2.5	0.4
CGH Marumbi	4.8	2.4
PCH Apucarantina	10	6.71
PCH Chaminé	18	11.6
UHE Guaricana	36	16.1
PCH Cavernoso	1.3	0.96
PCH Cavernoso II	19.01	10.56
UTE Figueira	20	17.7
	<b>118.7</b>	<b>70.75</b>

As a result of the divestment process, the assets and liabilities associated with these projects began to be presented as held for sale, as detailed in Note 39.

### 3. Basis of Preparation

These individual and consolidated interim financial information, prepared in accordance with standard CPC 21 (R1) - *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), have been prepared to update users on the material events and transactions that occurred during the period and should be analyzed in conjunction with the financial statements for the year ended December 31, 2023, issued on February 29, 2024.

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 November 6, 2024.

#### 3.1 Functional and presentation currency

The individual and 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 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

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, 2023.

### 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 the same as those disclosed in the financial statements as of December 31, 2023.

## 4. Material Accounting Policies

The Company's accounting policies are consistent with those presented in the financial statements as of December 31, 2023, except for the practice of share-based compensation, initiated in 2024, as detailed in Note 29.4.

The revisions to accounting standards applicable as of January 1, 2024 did not produce significant impacts on the Company's financial statements.

The IASB published, in April 2024, the new standard IFRS 18 - Presentation and Disclosures in Financial Statements, which will replace IAS 1 - Presentation of Financial Statements, with initial adoption scheduled for January 1, 2027. Management is analyzing the impacts of adopting this standard.

### 4.1 Share-based compensation (Long-Term Incentive Plan – ILP)

Settlement for services rendered by eligible participants (Managers and/or Employees) is made through equity instruments. The fair value on the grant date is recognized as personnel expense/cost, with a corresponding increase in equity during the vesting period. The amount recognized as expense is adjusted to reflect the number of shares for which it is expected that the time and performance conditions will be met, so that the final amount recognized as expense is based on the number of shares that effectively meet the conditions on the vesting date. The fair value is measured on the grant date and no subsequent adjustments are made for differences between expected and actual results.

## 5. Cash and Cash Equivalents

	Parent Company		Consolidated	
	09.30.2024	12.31.2023	09.30.2024	12.31.2023
Cash and bank accounts	94	96	259,864	223,298
Financial investments with immediate liquidity	1,924,715	2,231,317	7,320,354	5,411,325
	<b>1,924,809</b>	<b>2,231,413</b>	<b>7,580,218</b>	<b>5,634,623</b>

Financial investments refer to Bank Deposit Certificates - CDBs and to Committed Operations which, depending on the incidence of IOF and the liquidity period negotiated at the time of contracting, are remunerated between 92.0% and 102.5% of the variation rate of the Interbank Deposit Certificate ("CDI").

## 6. Bonds and Securities

Category	Index	Parent Company		Consolidated	
		09.30.2024	12.31.2023	09.30.2024	12.31.2023
Units in Funds (a)	CDI	91	93	415,657	410,012
Bank Deposit Certificates - CDB	96% to 101% of CDI	41	-	97,565	85,483
Committed Operation	98% do CDI	-	-	16,180	-
		<b>132</b>	<b>93</b>	<b>529,402</b>	<b>495,495</b>
	<b>Current</b>	<b>132</b>	<b>93</b>	<b>6,291</b>	<b>4,763</b>
	<b>Noncurrent</b>	<b>-</b>	<b>-</b>	<b>523,111</b>	<b>490,732</b>

Interbank Deposit Certificate - CDI

(a) Most of these are reserve accounts intended to fulfill loan, financing and debentures contracts.

The term of bonds and securities varies from 1 to 51 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.

## 7. Trade Accounts Receivable

Consolidated	Balances falling due	Overdue up to 90 days	Overdue for more than 90 days	Total 09.30.2024	Total 12.31.2023
Electricity sales to final customers and Charges for use of the system - Copel DIS (a)	2,558,736	336,037	117,363	3,012,136	2,981,740
Electricity sales to final customers	176,757	2,631	8,680	188,068	217,801
Other consumers receivables	100,610	28,833	100,617	230,060	202,315
Energy supply - Concessionaires, permission holder and trading companies	377,800	9,294	10,510	397,604	471,087
CCEE (7.1)	142,620	-	119,665	262,285	189,713
Charges for use of the transmission system	69,524	4,158	24,551	98,233	86,155
(-) Expected credit losses (7.2)	(11,779)	(12,642)	(246,637)	(271,058)	(282,382)
	<b>3,414,268</b>	<b>368,311</b>	<b>134,749</b>	<b>3,917,328</b>	<b>3,866,429</b>
	<b>Current</b>			<b>3,796,409</b>	<b>3,761,170</b>
	<b>Noncurrent</b>			<b>120,919</b>	<b>105,259</b>

(a) Includes the balance of debt installments at present value, considering the amount to be discounted, the realization dates, the settlement dates and the discount rate of 1.29% p.m. (1.22% p.m. on December 31, 2023).

### 7.1 Electricity Trading Chamber - CCEE

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. There were no significant changes in the progress of the lawsuit in relation to what was disclosed in the financial statements of December 31, 2023. Expected credit losses were recorded in the same amount as the receivable balance, as presented in Note 7.2.

### 7.2 Expected credit losses

Consolidated	Balance as of January 1, 2024	Additions/ (Reversals)	Write offs (a)	Reclassi- fication (b)	Balance as of September 30, 2024
Electricity sales to final customers and Charges for use of the system - Copel DIS	133,867	58,998	(80,343)	-	112,522
Electricity sales to final customers and other consumers receivables	15,324	2,854	-	-	18,178
Energy supply - Concessionaires, permission holder and trading companies	13,526	7,713	(546)	-	20,693
CCEE (7.1)	119,665	-	-	-	119,665
Gas distribution	-	7,510	-	(7,510)	-
	<b>282,382</b>	<b>77,075</b>	<b>(80,889)</b>	<b>(7,510)</b>	<b>271,058</b>

(a) Net losses from recovered invoice balances.

(b) Reclassification to Assets classified as held for sale (Note 39).



## 8. Net Sectorial Financial Assets and Liabilities

	Balances to be amortized	Next adjustments	09.30.2024	Balances to be amortized	Next adjustments	12.31.2023
Cycle 2022-2023	-	-	-	(476,103)	-	(476,103)
Cycle 2023-2024	(1,205,291)	-	(1,205,291)		30,946	30,946
Cycle 2024-2025	-	56,296	56,296	-	(27,888)	(27,888)
<b>Total</b>	<b>(1,205,291)</b>	<b>56,296</b>	<b>(1,148,995)</b>	<b>(476,103)</b>	<b>3,058</b>	<b>(473,045)</b>
<b>Current assets</b>			<b>14,074</b>			<b>15,473</b>
<b>Noncurrent assets</b>			<b>42,222</b>			<b>15,473</b>
<b>Current liabilities</b>			<b>(1,205,291)</b>			<b>(476,103)</b>
<b>Noncurrent liabilities</b>			<b>-</b>			<b>(27,888)</b>

Consolidated	Balance as of January 1, 2024	Operating revenues Constitution	Amortization	Financial results Updating	Tariff flags	Statement of Financial Position Constitution	Balance as of September 30, 2024
<b>Portion A</b>							
Electricity purchased for resale - Itaipu	106,561	611	(125,232)	6,264	-	-	(11,796)
Electricity purchased for resale - CVA Energ	(557,165)	(19,481)	365,136	(39,478)	-	-	(250,988)
Transport of energy using the transmission system - basic grid	601,157	263,454	(378,190)	46,095	-	-	532,516
Transport of energy purchased from Itaipu	54,593	23,550	(30,458)	4,709	-	-	52,394
ESS	142,484	124,398	(74,649)	9,273	(69,045)	-	132,461
CDE	1,280	45,794	(8,680)	2,635	-	-	41,029
Proinfra	(14,495)	(15,666)	19,783	(1,449)	-	-	(11,827)
<b>Other financial components</b>							
Refunds of Pis and Cofins (Note 12.3.1 and 12.3.2)	(702,895)	-	1,021,626	-	-	(1,182,915)	(864,184)
Neutrality	(19,622)	(309,903)	64,405	(14,233)	-	-	(279,353)
Hydrological risk	(475,400)	(332,959)	317,870	(15,165)	-	-	(505,654)
Tariff refunds	(181,607)	(61,400)	82,559	(5,091)	-	-	(165,539)
Overcontracting	634,193	82,909	(322,487)	20,957	(33,359)	-	382,213
Itaipu Bonus	(3,243)	-	(55,741)	-	-	58,984	-
CDE Eletrobras	(41,882)	45,754	22,839	(3,547)	-	(81,279)	(58,115)
Mecanismo atenuação tarifária	-	(121,789)	-	(2,253)	-	-	(124,042)
Other	(17,004)	(9,774)	9,617	(949)	-	-	(18,110)
	<b>(473,045)</b>	<b>(284,502)</b>	<b>908,398</b>	<b>7,768</b>	<b>(102,404)</b>	<b>(1,205,210)</b>	<b>(1,148,995)</b>

## 9. Accounts Receivables - Concessions

Consolidated	09.30.2024	12.31.2023
Power distribution service concession (9.1)	2,359,200	1,954,679
Bonus from the grant of concession agreements under the quota system (9.2)	813,013	792,741
Generation concession agreements (9.3)	74,232	71,835
	<b>3,246,445</b>	<b>2,819,255</b>
<b>Current</b>	<b>10,636</b>	<b>9,354</b>
<b>Noncurrent</b>	<b>3,235,809</b>	<b>2,809,901</b>

### 9.1 Power distribution service concession

<b>Balance as of January 1, 2024</b>	<b>1,954,679</b>
Transfers from contract assets (Note 10.1)	360,174
Transfers to other receivables (assets held for disposal)	(1,927)
Fair value recognition	49,467
Loss on disposal	(3,193)
<b>Balance as of September 30, 2024</b>	<b>2,359,200</b>

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

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

<b>Balance as of January 1, 2024</b>	<b>792,741</b>
Transfers to electricity grid use charges - customers	(68,328)
Interest (Note 30.1)	88,600
<b>Balance as of September 30, 2024</b>	<b>813,013</b>

Balance related to the Bonus for the Granting of the HPP GPS concession contract paid to the Granting Authority, updated by the Extended National Consumer Price Index ("IPCA") and remuneration interest, according to the concession contract signed on January 5, 2016.

## 9.3 Power generation concessions agreements

<b>Balance as of January 1, 2024</b>	<b>71,835</b>
Reversal of impairment (Note 31.4)	2,397
<b>Balance as of September 30, 2024</b>	<b>74,232</b>

Residual balance of the electricity generation assets of HPP GPS and HPP Mourão I, depreciated until 2015, the expiration date of the concessions. Copel GeT expressed to Aneel its interest in receiving the indemnifiable amount and in 2022 filed the updated indemnifiable amount evaluation report. The Company awaits a decision from the regulatory agency.

# 10. Contract assets

<b>Consolidated</b>	<b>09.30.2024</b>	<b>12.31.2023</b>
Power distribution service concession (10.1)	2,089,303	2,201,958
Power transmission concession (10.2)	5,399,461	5,403,103
	<b>7,488,764</b>	<b>7,605,061</b>
	<b>Current</b>	<b>260,703</b>
	<b>Noncurrent</b>	<b>7,228,061</b>
		<b>284,616</b>
		<b>7,320,445</b>

## 10.1 Power distribution service concession contract

<b>Consolidated</b>	<b>Assets</b>	<b>Special liabilities</b>	<b>Total</b>
<b>Balance as of January 1, 2024</b>	<b>2,284,966</b>	<b>(83,008)</b>	<b>2,201,958</b>
Acquisitions	1,865,392	-	1,865,392
Customers contributions	-	(212,026)	(212,026)
Transfers to intangible assets (Note 17.1)	(1,547,399)	153,535	(1,393,864)
Transfers to accounts receivable - concessions (Note 9.1)	(398,911)	38,737	(360,174)
Other transfers	(20)	-	(20)
Loss on disposal	(11,963)	-	(11,963)
<b>Balance as of September 30, 2024</b>	<b>2,192,065</b>	<b>(102,762)</b>	<b>2,089,303</b>

Balance composed of values of works in progress, measured at historical cost, net of special liabilities, and which are transferred to Accounts Receivable Related to the Concessions and Intangible Asset, as these works are completed. The costs of loans, financing and debentures capitalized up to September 30, 2024 totaled R\$14,722, at an average rate of 0.19% p.a. (R\$14,187, at an average rate of 0.24% p.a., in the same period of 2023).

## 10.2 Transmission service concession contract

	Concession assets	RBSE assets	Total
<b>Balance as of January 1, 2024</b>	<b>4,087,156</b>	<b>1,315,947</b>	<b>5,403,103</b>
Realization of gains/losses in business combinations	539	-	539
Transfers to electricity grid use charges - customers	(394,909)	(241,244)	(636,153)
Transfers to property, plant and equipment	(4,139)	-	(4,139)
Transfers from litigations	(3,131)	-	(3,131)
Remuneration	445,167	145,187	590,354
Construction revenue	41,944	-	41,944
Construction income	704	-	704
Gain from efficiency	6,240	-	6,240
<b>Balance as of September 30, 2024</b>	<b>4,179,571</b>	<b>1,219,890</b>	<b>5,399,461</b>

Aneel has not yet resolved of the requests for reconsideration on the payment of the financial component and reprofiling of the RBSE, so that the values approved by Aneel Resolution No. 2,847 of April 22, 2021, are still in effect and appropriate.

In July 2024, Aneel approved the tariff review of part of Copel GeT transmission concession contracts, with a negative impact of R\$44,402, mainly due to the assessment of the New Replacement Value ("VNR") of the assets, partially offset by the increase in the RAP for reinforcements and improvements carried out in the last cycle. Copel submitted an administrative appeal to Aneel requesting a review of the amounts. In 2023, the tariff review of some Copel GET contracts resulted in a gain of R\$4,014.

There was no significant variation in the assumptions adopted to calculate the contract asset in relation to what was disclosed in the financial statements of December 31, 2023.

## 11. Other Receivables

	Parent Company		Consolidated	
	09.30.2024	12.31.2023	09.30.2024	12.31.2023
Fair value in the purchase and sale of power (Note 34.2.7)	-	-	1,002,363	1,101,684
Investment disposal (a)	580,928	-	580,928	-
Assets and rights disposal (b)	-	-	316,282	17,972
Services in progress (c)	1,660	1,660	251,845	328,972
CDE Transfer (d)	-	-	208,006	133,375
Disposals and decommissioning in progress	7	7	42,271	48,228
Advance payments to employees	532	373	21,840	17,333
Contractual advances to suppliers	-	-	21,789	15,371
Bonus for voluntary consumption reduction	-	-	2,917	2,917
Employees transferred compensation to be recovered	305	305	457	503
Materials and supplies for power electricity (e)	-	-	-	61,317
Other receivables	261	104	59,852	75,400
	<b>583,693</b>	<b>2,449</b>	<b>2,508,550</b>	<b>1,803,072</b>
<b>Current</b>	<b>293,210</b>	<b>2,431</b>	<b>1,351,873</b>	<b>949,732</b>
<b>Noncurrent</b>	<b>290,483</b>	<b>18</b>	<b>1,156,677</b>	<b>853,340</b>

(a) Balance resulting from the conclusion of the divestment of Compagas, described in Note 39.

(b) Includes the balance arising from the sale of assets described in Note 31.6.1.

(c) Services in progress refer, for the most part, to expenses related to ongoing projects related to R&D and PEE projects which, once completed, are offset against the respective liabilities (Note 24).

(d) Amounts from the Energy Development Account - CDE to be transferred to the Company, 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 correspond to the period from June of the previous year to May of the current year. Every month, the Company estimates the differences to be compensated in the next tariff adjustment.

(e) The balance was reclassified to Assets classified as held for sale (Note 39).

## 12. Taxes

### 12.1 Deferred income tax and social contribution

Parent Company	Balance as of January 1, 2024	Recognized in income		Balance as of September 30, 2024
		Continued operations	Discontinued operations	
<b>Noncurrent assets</b>				
Provisions for legal claims	293,148	(230,420)	-	62,728
Expected credit losses	44,592	-	-	44,592
Post-employment benefits	17,466	18	-	17,484
Tax losses and negative tax basis	15,974	232,905	(236,370)	12,509
Voluntary retirement program	6,205	(4,688)	-	1,517
Others	17,820	2,453	-	20,273
	<b>395,205</b>	<b>268</b>	<b>(236,370)</b>	<b>159,103</b>
<b>(-) Noncurrent liabilities</b>				
Escrow deposits monetary variation	26,512	(1,163)	-	25,349
Financial instruments	6,936	(3,013)	-	3,923
Others	2,272	75	-	2,347
	<b>35,720</b>	<b>(4,101)</b>	<b>-</b>	<b>31,619</b>
<b>Net</b>	<b>359,485</b>	<b>4,369</b>	<b>(236,370)</b>	<b>127,484</b>

Consolidated	Balance as of January 1, 2024	Recognized in income		Recognized comprehensive income	Balance as of September 30, 2024
		Continued operations	Discontinued operations		
<b>Noncurrent assets</b>					
Provision for allocation of PIS and Cofins credits	649,412	(117,772)	-	-	531,640
Post-employment benefits	504,612	9,495	-	-	514,107
Provisions for legal claims	592,478	(238,522)	-	-	353,956
Fair value in the purchase and sale of power	256,220	(24,926)	-	-	231,294
Impairment of assets	213,287	(5,351)	-	-	207,936
Tax losses and negative tax basis	103,285	286,948	(236,370)	-	153,863
Expected credit losses	140,956	(2,303)	-	-	138,653
Lease liability	74,662	(858)	-	-	73,804
Provisions for performance and profit sharing	50,803	537	-	-	51,340
Amortization - concession	62,869	3,916	(18,345)	-	48,440
Voluntary retirement program	207,809	(161,807)	-	-	46,002
Research and development and energy efficiency programs	67,265	(33,178)	-	-	34,087
Concession contracts	17,633	(801)	-	-	16,832
Taxes with suspended liability	89,853	(89,853)	-	-	-
Others	128,872	(7,856)	-	-	121,016
	<b>3,160,016</b>	<b>(382,331)</b>	<b>(254,715)</b>	<b>-</b>	<b>2,522,970</b>
<b>(-) Noncurrent liabilities</b>					
Concession contracts	2,026,461	11,606	-	-	2,038,067
Fair value in the purchase and sale of power	374,573	(33,769)	-	-	340,804
Deemed cost of property, plant and equipment	290,918	(13,853)	-	-	277,065
Accelerated depreciation	146,538	13,786	-	-	160,324
Right-of-use asset	70,325	(871)	-	-	69,454
Transaction cost on loans and financing and debentures	41,664	8,232	-	-	49,896
Escrow deposits monetary variation	84,890	(36,933)	-	-	47,957
Others	53,752	90,066	-	(356)	143,462
	<b>3,089,121</b>	<b>38,264</b>	<b>-</b>	<b>(356)</b>	<b>3,127,029</b>
<b>Net</b>	<b>70,895</b>	<b>(420,595)</b>	<b>(254,715)</b>	<b>356</b>	<b>(604,059)</b>
Assets presented in the Statement of Financial Position	1,757,688				1,235,054
Liabilities presented in the Statement of Financial Position	(1,686,793)				(1,839,113)

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

	Parent Company		Consolidated	
	Assets	Liabilities	Assets	Liabilities
2024	8,164	(303)	337,290	(178,321)
2025	21,778	(1,216)	674,578	(349,907)
2026	7,972	(1,197)	316,923	(269,168)
2027	7,972	(1,197)	119,993	(243,495)
2028	7,913	(1,142)	65,178	(227,560)
2029 to 2031	22,704	(3,378)	148,742	(570,203)
after 2031	82,600	(23,186)	860,266	(1,288,375)
	<b>159,103</b>	<b>(31,619)</b>	<b>2,522,970</b>	<b>(3,127,029)</b>

### 12.1.2 Unrecognized tax credits

In addition to the deferred income tax and social contribution credits recorded in assets, on September 30, 2024, the Company did not recognize income tax and social contribution credits on income tax and social contribution tax losses in the amount of R\$103,088 (R\$87,410, as of December 31, 2023) for not having reasonable assurance of generation of future taxable profits sufficient to allow the utilization of these tax credits, mainly at Cutia Empreendimentos Eólicos S.A. (subsidiary of Copel GeT).

## 12.2 Other taxes recoverable and other tax obligations

	Parent Company		Consolidated	
	09.30.2024	12.31.2023	09.30.2024	12.31.2023
<b>Current assets</b>				
Recoverable ICMS (VAT)	-	-	168,428	158,010
Recoverable PIS/Pasep and Cofins taxes (a)	-	-	793,929	784,593
Other recoverable taxes	-	-	11,500	740
	-	-	<b>973,857</b>	<b>943,343</b>
<b>Noncurrent assets</b>				
Recoverable ICMS (VAT)	-	-	209,414	190,229
Recoverable PIS/Pasep and Cofins taxes (a)	41,866	41,078	1,288,609	1,982,826
Other recoverable taxes	-	-	86,837	83,101
	<b>41,866</b>	<b>41,078</b>	<b>1,584,860</b>	<b>2,256,156</b>
<b>Current liabilities</b>				
ICMS (VAT) payable	-	-	196,339	194,734
ICMS installment payment	-	-	13,290	11,365
PIS/Pasep and Cofins payable	-	-	11,234	34,616
IRRF on interest on capital	-	-	-	31,200
Special Tax Regularization Program - Pert	-	-	65,755	62,420
Other taxes	176	476	9,964	11,748
	<b>176</b>	<b>476</b>	<b>296,582</b>	<b>346,083</b>
<b>Noncurrent liabilities</b>				
Social security contributions - injunction on judicial deposit (b)	-	4,030	-	264,868
ICMS installment payment	-	-	23,143	29,921
Special Tax Regularization Program - Pert	-	-	284,938	317,304
	-	<b>4,030</b>	<b>308,081</b>	<b>612,093</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.

(a) The balance contains amounts referring PIs and Cofins credit on ICMS (Note 12.3)

(b) In March 2024, after the disputes were concluded, the balances were written off against the judicial deposit balance recorded in assets (Note 14)

## 12.3 Pis and Cofins credit on ICMS - Copel DIS

Balance resulting from the final and unappealable decision that occurred in June 2020, referring to a lawsuit

filed by Copel DIS in 2009, which recognized the right to exclude from the PIS and Cofins tax base the full amount of ICMS included in the energy supply and distribution invoices and recognized that the limitation period, in this case, is of five years and that, therefore, Copel DIS 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, therefore from August 2004 to June 2020.

The updated tax credit in assets, after the credits were enabled by the Brazilian Federal Revenue Service, has been recovered through compensation with taxes payable since June 2021, for the Cofins credit and since January 2024 for PIS credit.

The following table shows the movement of the remaining assets to be offset:

<b>Balance as of January 1, 2024</b>	<b>2,665,864</b>
Monetary variation	115,177
Offsetting with taxes payable	(802,050)
<b>Balance as of September 30, 2024</b>	<b>1,978,991</b>
	<b>Current</b>
	<b>783,937</b>
	<b>Noncurrent</b>
	<b>1,195,054</b>

The asset will continue to be offset against future federal tax debts, respecting the deadlines and limits established by current tax legislation.

#### 12.3.1 PIS and Cofins liabilities to be refunded to consumers and Provision for allocation of PIS and Cofins credits

In June 2022, Copel DIS recorded PIS and Cofins 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 of the lawsuit filed by the Company, considering the current legislation, the statute of limitations period defined in the civil code and the jurisprudence of the courts.

In June 2022, arising from the effects of Federal Law No. 14,385/2022, Copel DIS, listening to the opinion of its external legal advisors and based on the risk assessment, recognized a provision for the allocation of PIS and Cofins credits 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, therefore from 2004 to 2010.

The amounts have been refunded to consumers, through the tariff process, as the tax credits in the assets are offset. On June 24, 2024, Aneel Homologation Resolution 3,336/2024 determined the refund to the consumer of the amount of R\$1,182,915, with a reducing effect on the tariff during the 2024-2025 tariff cycle. Thus, the remaining balance of the liability was used to refund consumers and the difference was written off from the provision for allocation of PIS and Cofins credits.

The following table shows the movement of liability and provision:

	<b>Liabilities to be refunded to consumers</b>	<b>Provision for allocation of PIS and Cofins credits</b>	<b>Total</b>
<b>Balance as of January 1, 2024</b>	<b>731,726</b>	<b>1,909,775</b>	<b>2,641,501</b>
Monetary variation	78,675	26,385	105,060
(-) Transfer to sectorial financial liabilities	(810,401)	(372,514)	(1,182,915)
<b>Balance as of September 30, 2024</b>	<b>-</b>	<b>1,563,646</b>	<b>1,563,646</b>
<b>Current</b>	<b>-</b>	<b>290,000</b>	<b>290,000</b>
<b>Noncurrent</b>	<b>-</b>	<b>1,273,646</b>	<b>1,273,646</b>

Regarding the provision for the controversial period, the Company is evaluating the appropriate measures to be taken, including legal measures, considering the shelter given to unappealable decisions and applicable limitation periods.

Concomitantly, 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. On September 4, 2024, the ministers formed a majority in favor of the constitutionality of the law. However, regarding the limitation period for the collection of amounts from consumers, so far four ministers voted for the application of the ten-year term (10 years), in line with the understanding of Copel Management, and two ministers voted for the application of the five-year term (5 years). The judgment is suspended due to the request for review by Minister Dias Toffoli and after the conclusion of the judgment, the collegiate will still need to finalize the discussion on the modulation of the decision.

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

	Parent Company			
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Income before IRPJ and CSLL</b>	<b>1,755,066</b>	<b>1,407,344</b>	<b>645,609</b>	<b>333,559</b>
(-) Equity in income (a)	(1,489,201)	(766,912)	(656,162)	320,934
	<b>265,865</b>	<b>640,432</b>	<b>(10,553)</b>	<b>654,493</b>
<b>IRPJ and CSLL (34%)</b>	<b>(90,394)</b>	<b>(217,747)</b>	<b>3,588</b>	<b>(222,528)</b>
<b>Tax effects on:</b>				
Interest on equity (JSCP)	96,220	325,720	96,220	325,720
Dividends	388	453	54	74
Non deductible expenses	(1,875)	(34)	(945)	(11)
Tax incentives	22	-	22	-
Others	8	5,080	8	5,080
<b>INCOME TAX AND SOCIAL CONTRIBUTION</b>	<b>4,369</b>	<b>113,472</b>	<b>98,947</b>	<b>108,335</b>
Effective rate - %	-1.6%	-17.7%	937.6%	-16.6%

(a) Adjusted by the amounts recognized as interest income on equity (JSCP) of subsidiaries and the provision for losses in subsidiaries.

	Consolidated			
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Income before IRPJ and CSLL</b>	<b>2,361,380</b>	<b>1,609,684</b>	<b>935,921</b>	<b>128,739</b>
(-) Equity in income	(225,398)	(244,675)	(63,210)	(67,842)
	<b>2,135,982</b>	<b>1,365,009</b>	<b>872,711</b>	<b>60,897</b>
<b>IRPJ and CSLL (34%)</b>	<b>(726,234)</b>	<b>(464,103)</b>	<b>(296,722)</b>	<b>(20,705)</b>
<b>Tax effects on:</b>				
Interest on equity (JSCP)	96,220	325,720	96,220	325,720
Dividends	388	453	54	74
Non deductible expenses	(16,393)	(38,679)	(4,198)	(30,535)
Tax incentives	546	1,943	28	497
Unrecognized tax loss and negative basis of CSLL	(15,917)	(19,120)	(4,666)	(5,069)
Difference between tax bases of deemed profit and taxable profit	(12,724)	23,768	(5,110)	10,585
Effect of non taxable monetary variation (Selic) on undue tax payments	38,968	69,158	11,495	22,588
Others	6,401	7,801	4,358	5,006
<b>INCOME TAX AND SOCIAL CONTRIBUTION</b>	<b>(628,745)</b>	<b>(93,059)</b>	<b>(198,541)</b>	<b>308,161</b>
Effective rate - %	29.4%	6.8%	22.7%	-506.0%

## 12.5 Consumption tax reform

On December 20, 2023, Constitutional Amendment 132 approved the consumption tax reform to come into force in 2026 and complete implementation from 2033. It is not yet possible to determine exactly the final impacts of said reform, considering that it is in progress the regulation of the reform in the Brazilian Congress. However, the Company expects that the implementation of the new taxes will not generate significant impacts on its future results.



### 13. Prepaid Expenses

Consolidated	09.30.2024	12.31.2023
Program for incentive to alternative energy sources - Proinfa	28,094	30,210
Insurance premiums	16,054	20,562
Others	10,204	12,097
	<b>54,352</b>	<b>62,869</b>
	<b>Current</b>	<b>53,863</b>
	<b>Noncurrent</b>	<b>489</b>
		<b>62,869</b>
		<b>-</b>

### 14. Judicial deposits

	Parent Company		Consolidated	
	09.30.2024	12.31.2023	09.30.2024	12.31.2023
<b>Taxes claims (a)</b>	<b>132,308</b>	<b>142,221</b>	<b>228,483</b>	<b>482,002</b>
<b>Labor claims</b>	<b>2,658</b>	<b>741</b>	<b>93,306</b>	<b>84,107</b>
<b>Civil claims</b>				
Civil claims	-	-	43,155	43,081
Easements	-	-	21,548	19,340
Customers	-	-	7,640	5,723
	-	-	<b>72,343</b>	<b>68,144</b>
<b>Others</b>	<b>856</b>	<b>409</b>	<b>1,135</b>	<b>459</b>
	<b>135,822</b>	<b>143,371</b>	<b>395,267</b>	<b>634,712</b>

(a) In March 2024, part of the balance was written off as a counterpart to the INSS liability to be collected (Note 12.2).

### 15. Investments

Parent Company	Balance as of January 1, 2024	Equity (a)	Equity valuation adjustments	Investment/ AFAC	Amortization	Dividends and JSCP	Write-off (Note 1.1)	Balance as of September 30, 2024
<b>Subsidiaries</b>								
Copel GeT	12,551,604	1,269,330	-	-	-	(300,000)	-	13,520,934
Copel DIS	6,782,865	693,590	-	-	-	-	-	7,476,455
Copel SER	54,323	(2,851)	-	13,150	-	-	-	64,622
Copel COM	342,204	47,231	-	-	-	(73,645)	-	315,790
Elejor	-	484	(484)	-	-	-	-	-
Elejor - concession rights	9,235	-	-	-	(566)	-	-	8,669
	<b>19,740,231</b>	<b>2,007,784</b>	<b>(484)</b>	<b>13,150</b>	<b>(566)</b>	<b>(373,645)</b>	<b>-</b>	<b>21,386,470</b>
<b>Joint Ventures</b>								
Voltaia São Miguel do Gostoso I	117,484	(1,189)	-	-	-	-	-	116,295
Voltaia São Miguel do Gostoso - authorization rights	8,570	-	-	-	(275)	-	-	8,295
Solar Paraná	7,209	132	-	-	-	(88)	-	7,253
	<b>133,263</b>	<b>(1,057)</b>	<b>-</b>	<b>-</b>	<b>(275)</b>	<b>(88)</b>	<b>-</b>	<b>131,843</b>
<b>Associates</b>								
Dona Francisca Energética	30,812	4,002	-	-	-	-	-	34,814
Other	1,931	(2)	-	-	-	-	(1,929)	-
	<b>32,743</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,929)</b>	<b>34,814</b>
	<b>19,906,237</b>	<b>2,010,727</b>	<b>(484)</b>	<b>13,150</b>	<b>(841)</b>	<b>(373,733)</b>	<b>(1,929)</b>	<b>21,553,127</b>

(a) Adjusted equity, resulting from Subsidiaries' capital deficiency and the effects of the discontinued operation.



Consolidated	Balance as of January 1, 2024	Equity	Capital decrease	Amorti- zation	Dividends and JSCP	Write-off (Note 1.1)	Balance as of September 30, 2024
<b>Joint Ventures</b>							
Voltaia São Miguel do Gostoso I	117,484	(1,189)	-	-	-	-	116,295
Voltaia São Miguel do Gostoso - authorization rights	8,570	-	-	(275)	-	-	8,295
Caiuá	133,074	9,113	-	-	(4,182)	-	138,005
Integração Maranhense	212,060	14,364	-	-	(13,062)	-	213,362
Matrinchã	994,999	65,354	-	-	(30,874)	-	1,029,479
Guaraciaba	492,083	35,199	-	-	-	-	527,282
Paranaíba	292,022	21,490	-	-	(1,690)	-	311,822
Mata de Santa Genebra	736,685	36,764	(37,129)	-	(41,512)	-	694,808
Cantareira	468,311	30,138	-	-	(14,241)	-	484,208
Solar Paraná	7,209	132	-	-	(88)	-	7,253
	<b>3,462,497</b>	<b>211,365</b>	<b>(37,129)</b>	<b>(275)</b>	<b>(105,649)</b>	-	<b>3,530,809</b>
<b>Associates</b>							
Dona Francisca Energética	30,812	4,002	-	-	-	-	34,814
Foz do Chopim Energética	16,113	10,033	-	-	(10,032)	-	16,114
Carbocampel	1,931	(2)	-	-	-	(1,929)	-
	<b>48,856</b>	<b>14,033</b>	-	-	<b>(10,032)</b>	<b>(1,929)</b>	<b>50,928</b>
<b>Investment property</b>	<b>444</b>	-	-	<b>(1)</b>	-	-	<b>443</b>
	<b>3,511,797</b>	<b>225,398</b>	<b>(37,129)</b>	<b>(276)</b>	<b>(115,681)</b>	<b>(1,929)</b>	<b>3,582,180</b>

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

	Compagas 49%	Elejor 30%	UEG Araucária 18.8%	Consolidated
<b>Participation in capital stock</b>				
<b>Balance as of January 1, 2024</b>	<b>255,677</b>	<b>(10,841)</b>	<b>60,678</b>	<b>305,514</b>
Net income (loss)	23,823	(15,458)	(7,284)	1,081
Other comprehensive income	-	(208)	-	(208)
Dividends	(33,695)	-	-	(33,695)
Investment disposal (Note 39)	(245,805)	-	(53,394)	(299,199)
<b>Balance as of September 30, 2024</b>	-	<b>(26,507)</b>	-	<b>(26,507)</b>

## 16. Property, Plant and Equipment

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

Consolidated	Cost	Accumulated depreciation	09.30.2024	Cost	Accumulated depreciation	12.31.2023
<b>In service</b>						
Reservoirs, dams and aqueducts	8,021,862	(5,065,269)	2,956,593	8,201,193	(5,068,855)	3,132,338
Machinery and equipment	9,516,603	(3,255,590)	6,261,013	9,790,697	(3,087,977)	6,702,720
Buildings	1,784,242	(999,186)	785,056	2,009,061	(1,176,398)	832,663
Land	505,356	(77,076)	428,280	499,020	(69,256)	429,764
Vehicles	13,093	(10,904)	2,189	13,056	(11,120)	1,936
Furniture and fixtures	12,379	(6,910)	5,469	14,296	(8,570)	5,726
(-) Impairment (16.4)	(499,270)	-	(499,270)	(674,077)	-	(674,077)
(-) Special Obligations	(6,905)	867	(6,038)	(6,877)	510	(6,367)
	<b>19,347,360</b>	<b>(9,414,068)</b>	<b>9,933,292</b>	<b>19,846,369</b>	<b>(9,421,666)</b>	<b>10,424,703</b>
<b>In progress</b>						
Cost	285,917	-	285,917	415,597	-	415,597
(-) Impairment (16.4)	(14,879)	-	(14,879)	(14,879)	-	(14,879)
	<b>271,038</b>	-	<b>271,038</b>	<b>400,718</b>	-	<b>400,718</b>
	<b>19,618,398</b>	<b>(9,414,068)</b>	<b>10,204,330</b>	<b>20,247,087</b>	<b>(9,421,666)</b>	<b>10,825,421</b>

## 16.2 Changes in property, plant and equipment

Consolidated	Balance as of January 1, 2024	Additions / Impairment	Depreciation	Loss on disposal	Transfers	Reclassi- fication (a)	Balance as of September 30, 2024
<b>In service</b>							
Reservoirs, dams and aqueducts	3,132,338	-	(105,064)	-	2,612	(73,293)	2,956,593
Machinery and equipment	6,702,720	-	(292,726)	(1,479)	171,611	(319,113)	6,261,013
Buildings	832,663	-	(27,541)	(7,228)	19,634	(32,472)	785,056
Land	429,764	-	(8,417)	(7,004)	15,494	(1,557)	428,280
Vehicles	1,936	-	(362)	-	615	-	2,189
Furniture and fixtures	5,726	-	(415)	(283)	499	(58)	5,469
(-) Impairment (16.4)	(674,077)	-	-	-	-	174,807	(499,270)
(-) Special Obligations	(6,367)	-	357	-	(28)	-	(6,038)
	<b>10,424,703</b>	<b>-</b>	<b>(434,168)</b>	<b>(15,994)</b>	<b>210,437</b>	<b>(251,686)</b>	<b>9,933,292</b>
<b>In progress</b>							
Cost	415,597	89,395	-	(90)	(203,168)	(15,817)	285,917
(-) Impairment (16.4)	(14,879)	-	-	-	-	-	(14,879)
	<b>400,718</b>	<b>89,395</b>	<b>-</b>	<b>(90)</b>	<b>(203,168)</b>	<b>(15,817)</b>	<b>271,038</b>
	<b>10,825,421</b>	<b>89,395</b>	<b>(434,168)</b>	<b>(16,084)</b>	<b>7,269</b>	<b>(267,503)</b>	<b>10,204,330</b>

(a) Reclassification of the plants mentioned in Note 2.1 to Assets classified as canceled for sale (Note 39).

The costs of loans, financing and debentures capitalized up to September 30, 2024 totaled R\$2,142, at an average rate of 0.051% p.a. (R\$1,603, at an average rate of 0.035% p.a., in the same period of 2023).

## 16.3 Joint operations - consortiums

The values recorded in fixed assets are proportional to Copel GeT's participation in the plants' assets, as shown below:

Joint operations	Share Copel GeT (%)	Annual average depreciation rate (%)	09.30.2024	12.31.2023
<b>HPP Gov. Jayme Canet Júnior (Mauá) - Consórcio Energético Cruzeiro do Sul</b>	<b>51.0</b>			
In service			860,522	859,888
(-) Accumulated depreciation		2.74	(330,943)	(313,253)
In progress			18,560	20,447
			<b>548,139</b>	<b>567,082</b>
<b>HPP Baixo Iguaçu</b>	<b>30.0</b>			
In service			703,199	697,225
(-) Accumulated depreciation		3.29	(127,214)	(110,039)
In progress			34,686	42,989
			<b>610,671</b>	<b>630,175</b>
			<b>1,158,810</b>	<b>1,197,257</b>

## 16.4 Impairment of generation segment assets

Management did not identify evidence that would justify the need to recognize impairment of property, plant and equipment in the period. The impairment variation in the period refers to the classification of Copel GeT plants for assets scheduled for sale (Note 39).

## 17. Intangible assets

Consolidated	09.30.2024	12.31.2023
Concession agreement - distribution of electricity (17.1)	9,241,872	8,317,327
Generation concession agreements/ authorization (17.2)	2,581,925	2,801,702
Other (17.3)	50,959	51,060
	<b>11,874,756</b>	<b>11,170,089</b>

Management did not present evidence that would justify the need to recognize losses due to the reduction in the recoverable value 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, 2024</b>	<b>11,201,945</b>	<b>(2,884,618)</b>	<b>8,317,327</b>
Transfers from contract assets (Note 10.1)	1,547,399	(153,535)	1,393,864
Other transfers	15	-	15
Amortization quotas - concession (a)	(537,952)	130,733	(407,219)
Loss on disposal	(62,115)	-	(62,115)
<b>Balance as of September 30, 2024</b>	<b>12,149,292</b>	<b>(2,907,420)</b>	<b>9,241,872</b>

(a) Amortization during the concession period after the transfer to intangible assets in service of useful life of the assets, whichever the lower.

### 17.2 Generation concession agreements

Consolidated	Concession contract (a) in progress	Concession and authorization rights/ goodwill	Total
<b>Balance as of January 1, 2024</b>	<b>1,303,158</b>	<b>1,498,544</b>	<b>2,801,702</b>
Amortization quotas - concession and authorization (a)	(169,899)	(33,290)	(203,189)
(-) Reclassification (b)	(16,588)	-	(16,588)
<b>Balance as of September 30, 2024</b>	<b>1,116,671</b>	<b>1,465,254</b>	<b>2,581,925</b>

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

(b) Reclassification to Assets classified as held for sale (Note 39).

### 17.3 Other intangible assets

Consolidated	in service	in progress	Total
<b>Balance as of January 1, 2024</b>	<b>23,940</b>	<b>27,120</b>	<b>51,060</b>
Acquisitions	-	9,923	9,923
Transfers from property, plant and equipment	-	(3,339)	(3,339)
Transfers from contract assets	-	52	52
Capitalizations for intangible in service	3,353	(3,353)	-
Amortization quotas (a)	(6,409)	-	(6,409)
Loss on disposal	-	(291)	(291)
(-) Reclassification (b)	(37)	-	(37)
<b>Balance as of September 30, 2024</b>	<b>20,847</b>	<b>30,112</b>	<b>50,959</b>

(a) Annual amortization rate: 20%.

(b) Reclassification to Assets classified as held for sale (Note 39).

## 18. Payroll, Social Charges and Accruals

	Parent Company		Consolidated	
	09.30.2024	12.31.2023	09.30.2024	12.31.2023
<b>Social security liabilities</b>				
Taxes and social contribution	1,311	2,288	23,144	46,831
Social security charges on paid vacation and 13 <sup>th</sup> salary	771	884	21,684	15,700
	<b>2,082</b>	<b>3,172</b>	<b>44,828</b>	<b>62,531</b>
<b>Labor liabilities</b>				
Payroll, net	-	-	79	27
Vacation and 13 <sup>th</sup> salary	2,286	2,409	89,472	81,253
Provisions for performance and profit sharing	10,447	7,925	172,102	173,663
Voluntary dismissal program (18.1)	3,314	17,102	133,801	610,057
Other liabilities	-	-	399	7
	<b>16,047</b>	<b>27,436</b>	<b>395,853</b>	<b>865,007</b>
	<b>18,129</b>	<b>30,608</b>	<b>440,681</b>	<b>927,538</b>

### 18.1 Voluntary Dismissal Program - PDV

The Voluntary Dismissal Program - PDV, instituted on August 24, 2023, was concluded on August 14, 2024. Of the total number of employees included, 1,258 left the Company by September 30, 2024 and another 179 employees will leave the Company by the beginning of 2025.

## 19. Accounts Payable to Suppliers

Consolidated	09.30.2024	12.31.2023
Energy power	1,547,488	1,284,191
Materials and supplies	560,193	638,025
Charges for use of grid system	333,378	363,357
	<b>2,441,059</b>	<b>2,285,573</b>
<b>Current</b>	<b>2,299,771</b>	<b>2,154,430</b>
<b>Noncurrent</b>	<b>141,288</b>	<b>131,143</b>

## 20. Loans and Financing

<b>Consolidated</b>			
<b>Contracts</b>	<b>Company</b>	<b>09.30.2024</b>	<b>12.31.2023</b>
<b>Banco do Brasil</b>	Copel DIS	751,354	751,096
<b>Itaú Unibanco S.A</b>	Copel GET	1,006,253	1,039,097
<b>Caixa Econômica Federal</b>	Copel DIS	4,310	5,748
<b>Banco do Nordeste do Brasil</b>	Complexo Jandaira	181,339	191,532
	Complexo Vilas	509,302	524,162
	Complexo Aventura	316,519	324,309
	Complexo SRMN	534,098	544,563
		<b>1,541,258</b>	<b>1,584,566</b>
<b>Banco do Brasil - Repasse BNDES</b>	Copel GeT	40,401	49,263
<b>BNDES</b>	Copel GeT	1,106,233	1,206,251
	Copel DIS	-	3,919
	Complexo Brisa	57,620	63,572
	Complexo São Bento	121,462	136,448
	Cutia	503,001	521,972
	Costa Oeste	9,176	10,778
	Marumbi	12,592	15,267
		<b>1,810,084</b>	<b>1,958,207</b>
<b>Gross debt</b>		<b>5,153,660</b>	<b>5,387,977</b>
<b>(-) Transaction cost</b>		<b>(35,215)</b>	<b>(44,760)</b>
<b>Net debt</b>		<b>5,118,445</b>	<b>5,343,217</b>
<b>Current</b>		<b>2,012,297</b>	<b>675,980</b>
<b>Noncurrent</b>		<b>3,106,148</b>	<b>4,667,237</b>

The details of loans and financing are shown in Note 20 of the financial statements as of December 31, 2023.

### 20.1 Maturity of noncurrent installments

<b>09.30.2024</b>	<b>Consolidated</b>		
	<b>Gross debt</b>	<b>(-) Transaction cost</b>	<b>Net debt</b>
2025	66,058	(591)	65,467
2026	263,476	(2,350)	261,126
2027	267,317	(2,351)	264,966
2028	252,920	(2,364)	250,556
2029	254,513	(2,355)	252,158
After 2029	2,026,405	(14,530)	2,011,875
	<b>3,130,689</b>	<b>(24,541)</b>	<b>3,106,148</b>

## 20.2 Changes in loans and financing

Consolidated	Total
<b>Balance as of January 1, 2024</b>	<b>5,343,217</b>
Funding	2,474
Charges	357,871
Monetary variations	21,566
Amortization - principal	(196,430)
Payment - charges	(386,404)
Reclassification (a)	(23,849)
<b>Balance as of September 30, 2024</b>	<b>5,118,445</b>

(a) The balance was reclassified to Liabilities classified as held for sale (Note 39).

## 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. On December 31, 2023, all financial indicators measured annually were fully met. On September 30, 2024, all other agreed contractual indicators and conditions were fully met.

For the process of transforming Copel into a company with dispersed capital and without a controlling shareholder during the year 2023, the consent of the creditors was obtained so that the change in share control would not characterize an event of early maturity of the Company's debts, as detailed in Note 20.3 of the financial statements as of December 31, 2023. Regarding the BNDES conditions related to obtaining 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 and is awaiting the call from the Granting Authority to sign the new contracts (Note 1).

## 21. Debentures

Company	Issue	09.30.2024	12.31.2023
Copel GeT	5 <sup>a</sup>	79,953	157,327
	6 <sup>a</sup>	269,660	687,405
	7 <sup>a</sup>	1,632,075	1,579,711
	8 <sup>a</sup>	1,345,837	1,382,891
		<b>3,327,525</b>	<b>3,807,334</b>
Copel DIS	5 <sup>a</sup>	676,521	647,092
	6 <sup>a</sup>	1,648,743	1,590,262
	7 <sup>a</sup>	1,429,829	1,535,469
	8 <sup>a</sup>	1,243,547	1,607,404
	9 <sup>a</sup>	2,320,490	-
		<b>7,319,130</b>	<b>5,380,227</b>
Complexo Brisa	2 <sup>a</sup>	187,376	200,890
Copel Serviços	1 <sup>a</sup>	72,928	-
Cutia	1 <sup>a</sup>	352,152	349,555
<b>Gross debt</b>		<b>11,259,111</b>	<b>9,738,006</b>
<b>(-) Transaction cost</b>		<b>(149,927)</b>	<b>(118,900)</b>
<b>Net debt</b>		<b>11,109,184</b>	<b>9,619,106</b>
<b>Current</b>		<b>1,342,205</b>	<b>1,225,649</b>
<b>Noncurrent</b>		<b>9,766,979</b>	<b>8,393,457</b>

The details of the debentures are shown in Note 21 of the financial statements as of December 31, 2023.

On May 15, 2024, Copel DIS carried out its 9<sup>th</sup> issue of simple debentures, in two series, non-convertible into shares, for a total amount of R\$2,250,000 (R\$2,320,490 as of September 30, 2024), with Copel acting as intervening guarantor. The 1<sup>st</sup> serie, intended to reinforce working capital, amortization of the principal installment and/or redemption of the 7<sup>th</sup> and 8<sup>th</sup> debenture issues, matures on May 15, 2031 and pays CDI + 0.6%. The 2<sup>nd</sup> serie, intended for investments in expansion, renovation or improvement and/or reimbursement of expenses of the electricity distribution network, matures on May, 15 2036 and pays IPCA + 6.2831%.

On May, 5 2024, Copel Serviços carried out the 1<sup>st</sup> issuance of simple debentures in a single series, non-convertible into shares, in the amount of R\$70,000 (R\$72,928 on September 30, 2024), with Copel as intervening guarantor, intended for cash reinforcement, maturing on May, 5 2031 and remunerated at CDI + 1.2%.

### 21.1 Maturity of noncurrent installments

09.30.2024	Consolidated		
	Gross debt	(-) Transaction cost	Net debt
2025	813,973	(7,147)	806,826
2026	2,211,626	(24,274)	2,187,352
2027	1,140,102	(16,594)	1,123,508
2028	476,163	(13,488)	462,675
2029	1,227,044	(13,321)	1,213,723
After 2029	4,016,289	(43,394)	3,972,895
	<b>9,885,197</b>	<b>(118,218)</b>	<b>9,766,979</b>

### 21.2 Changes in debentures

	Consolidated
<b>Balance as of January 1, 2024</b>	<b>9,619,106</b>
Funding	2,320,000
(-) Transaction costs	(55,612)
Charges and monetary variations	967,435
Amortization - principal	(1,116,988)
Payment - charges	(683,861)
Reclassification (a)	59,104
<b>Balance as of September 30, 2024</b>	<b>11,109,184</b>

(a) Reclassification to Liabilities classified as held for sale (Note 39).

### 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, as per details in the financial projections of December 31, 2023. The 9<sup>th</sup> issue of Copel DIS and the 1<sup>st</sup> issue of Copel Serviços have the following financial indicators: Consolidated net debt / Consolidated EBITDA less than or equal to 3.5 and Debt service coverage ratio greater than or equal to 1.5. On December 31, 2023, all financial indicators measured annually were fully met. On September 30, 2024, all other agreed contractual indicators and conditions were fully met.

## 22. Post-employment Benefits

The Company and its subsidiaries sponsor pension and assistance plans administered by Fundação Copel de Previdência e Assistência, as disclosed in Note 22 of the financial statements of December 31, 2023.

	Parent Company	Consolidated
<b>Balance as of January 1, 2024</b>	<b>51,379</b>	<b>1,484,243</b>
Appropriation of actuarial calculation	3,337	101,526
Appropriation of pension and healthcare contributions	4,724	92,452
Amortizations	(8,013)	(165,013)
Reclassification (a)	-	(992)
<b>Balance as of September 30, 2024</b>	<b>51,427</b>	<b>1,512,216</b>
	<b>Current</b>	<b>4,374</b>
	<b>Noncurrent</b>	<b>47,053</b>
		<b>95,768</b>
		<b>1,416,448</b>

(a) Reclassification to Liabilities classified as held for sale (Note 39).

## 23. Sectorial Charges Payable

Consolidated	09.30.2024	12.31.2023
Energy Development Account - CDE	50,286	56,927
Global Reversal Reserve - RGR	9,099	4,539
Tariff flags	9,269	-
	<b>68,654</b>	<b>61,466</b>

## 24. Research and Development and Energy Efficiency

Consolidated	FNDCT	MME	R&D	Procel	EEP	Total
<b>Balance as of January 1, 2024</b>	<b>5,781</b>	<b>2,891</b>	<b>201,871</b>	<b>23,613</b>	<b>319,518</b>	<b>553,674</b>
Additions	30,962	15,447	30,825	10,216	40,862	128,312
Performance agreement	-	-	-	-	4,459	4,459
Interest rate (Note 32)	-	-	3,381	904	12,438	16,723
Payments	(29,780)	(14,858)	(7,339)	-	(42,389)	(94,366)
Concluded projects	-	-	(103,502)	-	(37,521)	(141,023)
<b>Balance as of September 30, 2024</b>	<b>6,963</b>	<b>3,480</b>	<b>125,236</b>	<b>34,733</b>	<b>297,367</b>	<b>467,779</b>
					<b>Current</b>	<b>169,911</b>
					<b>Noncurrent</b>	<b>297,868</b>

National Fund for Scientific and Technological Development - FNDCT

National Program of Electricity Conservation - Procel

## 25. Accounts Payable Related to Concessions

Balances arising from payment of grants relating to the concessions of HPPs Mauá, Colíder and Baixo Iguaçu by Copel GET and HPPs Fundão and Santa Clara by Elejor.

<b>Balance as of January 1, 2024</b>	<b>893,855</b>
Adjustment to present value	8,014
Monetary variations	82,055
Payments	(82,483)
Reclassification (a)	(556)
<b>Balance as of September 30, 2024</b>	<b>900,885</b>
	<b>Current</b>
	<b>Noncurrent</b>
	<b>103,636</b>
	<b>797,249</b>

(a) Reclassification to Liabilities classified as held for sale (Note 39).



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

### 26.1 Right-of-use asset

Consolidated	Balance as of January 1, 2024	Additions	Amorti- zation	Loss on disposal	Reclassi- fication (a)	Balance as of September 30, 2024
Real estate	162,614	25,689	(8,199)	(712)	(8,608)	170,784
Vehicles	85,475	109,722	(40,041)	(38,497)	(2,571)	114,088
Equipment	4,511	43,328	(11,586)	-	-	36,253
	<b>252,600</b>	<b>178,739</b>	<b>(59,826)</b>	<b>(39,209)</b>	<b>(11,179)</b>	<b>321,125</b>

(a) Reclassification to Assets classified as held for sale (Note 39)

### 26.2 Lease liability

	Parent Company	Consolidated
<b>Balance as of January 1, 2024</b>	<b>7,086</b>	<b>270,442</b>
Additions	1,636	178,739
Charges	573	25,358
Amortization - principal	(559)	(56,702)
Payment - charges	(573)	(25,327)
Loss on disposal	-	(43,840)
Reclassification (a)	-	(8,829)
<b>Balance as of September 30, 2024</b>	<b>8,163</b>	<b>339,841</b>
<b>Current</b>	<b>565</b>	<b>59,975</b>
<b>Noncurrent</b>	<b>7,598</b>	<b>279,866</b>

(a) Reclassification to Liabilities classified as held for sale (Note 39).

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

## 27. Other Accounts Payable

	Parent Company		Consolidated	
	09.30.2024	12.31.2023	09.30.2024	12.31.2023
Fair value in the purchase and sale of power (Note 34.2.7)	-	-	680,272	753,584
Generation deviation - wind projects	-	-	405,238	299,264
Judicial settlement (27.1)	359,360	-	359,360	-
Payments/returns to consumers	-	-	79,177	60,498
Public lighting rate collected	-	-	61,554	68,253
Aneel Order No. 084/2017 provision	-	-	45,425	42,164
Pledges in guarantee	291	290	32,642	43,297
Financial offset for the use of water resources	-	-	29,616	31,352
Other liabilities (a)	62,386	40,143	116,423	140,114
	<b>422,037</b>	<b>40,433</b>	<b>1,809,707</b>	<b>1,438,526</b>
<b>Current</b>	<b>359,952</b>	<b>15,136</b>	<b>1,399,890</b>	<b>859,456</b>
<b>Noncurrent</b>	<b>62,085</b>	<b>25,297</b>	<b>409,817</b>	<b>579,070</b>

(a) In the Parent Company, the balance includes a provision for losses on equity interests. The balance for 2023 includes the advance received for the UEGA sale transaction, in the amount of R\$14,533 in the Parent Company and R\$58,132 in the Consolidated (Note 39).

## 27.1 Termination of arbitration proceedings

On January 25, 2024, according to Relevant Fact 01/24, an agreement was formalized involving an arbitration process in which the authors claimed compensation from the Company. The process began in 2015 because of a dispute related to a term of commitment signed between the authors and Copel in December 2012, which, in accordance with legislation, was processed in secrecy at the Brazil-Canada Arbitration and Mediation Center. After negotiations between the parties, a settlement was reached with the approval of the arbitral tribunal in the sense of a general and reciprocal discharge between all parties with the definitive closure of the claim. Copel agreed to pay R\$672,000 in two installments. The balance that was recorded as Provision for legal claim was reclassified to Other accounts payable. The first installment in the amount of R\$336,000 was paid on January 31, 2024 and the second and final installment will be updated by Selic and paid by March 31, 2025. Throughout the arbitration procedure, the Company made its best efforts to refute the requests and mitigate the damages resulting from the decisions that followed until the arbitration award settlement phase and, finally, to reach the best possible agreement while preserving Copel's interests.

## 28. Provisions for Legal Claims and Contingent Liabilities

The company and its subsidiaries are involved in lawsuits and administrative proceedings before courts and government agencies. These proceedings result from the normal course of its activities and cover labor, civil, tax, environmental and regulatory issues.

### 28.1 Change in provision for legal claims

Parent company	Balance as of January 1, 2024	Income			Settlements	Transfers/ Others (a)	Balance as of September 30, 2024
		Additions	Reversals	Monetary restatement			
<b>Tax</b>							
Cofins	133,371	-	-	7,870	-	-	141,241
Others	33,691	817	(784)	916	(10,952)	-	23,688
	<b>167,062</b>	<b>817</b>	<b>(784)</b>	<b>8,786</b>	<b>(10,952)</b>	<b>-</b>	<b>164,929</b>
<b>Labor</b>	<b>4,812</b>	<b>10,254</b>	<b>(2,321)</b>	<b>1,717</b>	<b>(8,069)</b>	<b>-</b>	<b>6,393</b>
<b>Employee benefits</b>	<b>290</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>374</b>
<b>Civil</b>	<b>690,019</b>	<b>5,764</b>	<b>(1,004)</b>	<b>(731)</b>	<b>(9,278)</b>	<b>(672,002)</b>	<b>12,768</b>
	<b>862,183</b>	<b>16,919</b>	<b>(4,109)</b>	<b>9,772</b>	<b>(28,299)</b>	<b>(672,002)</b>	<b>184,464</b>
<b>Current</b>	<b>336,000</b>				<b>Current</b>		<b>-</b>
<b>Noncurrent</b>	<b>526,183</b>				<b>Noncurrent</b>		<b>184,464</b>

(a) Reclassification to Other accounts payable (Note 27.1).

Consolidated	Income					Additions (Reversals) to assets	Settlements	Transfers/ Others (a)	Balances as of September 30, 2024
	Balances as of January 1, 2024	Provision		Construction cost	Monetary restatement				
		Additions	Reversals	Reversals					
Tax									
Cofins	133,371	-	-	-	7,870	-	-	-	141,241
Others	75,059	8,021	(5,689)	-	(914)	-	(17,779)	(5,125)	53,573
	208,430	8,021	(5,689)	-	6,956	-	(17,779)	(5,125)	194,814
Labors	386,639	106,116	(56,871)	-	8,044	-	(123,361)	(37)	320,530
Employee benefits	37,516	5,490	-	-	-	-	(99)	-	42,907
Civil									
Civil and administrative claims	954,667	136,344	(30,099)	-	56,193	(270)	(119,405)	(672,162)	325,268
Easements	114,125	86	(1,979)	(15,161)	-	1,959	(656)	-	98,374
Expropriations and property	112,764	521	(2,074)	3	148	4,761	(10,095)	-	106,028
Customers	2,444	1	(176)	-	(897)	-	(135)	-	1,237
Environmental	4,593	53	(520)	-	(67)	-	-	-	4,059
	1,188,593	137,005	(34,848)	(15,158)	55,377	6,450	(130,291)	(672,162)	534,966
Regulatory	7,738	4,798	(84)	-	611	-	(5)	-	13,058
	1,828,916	261,430	(97,492)	(15,158)	70,988	6,450	(271,535)	(677,324)	1,106,275
Current	336,000								-
Noncurrent	1,492,916								1,106,275

(a) Reclassification mainly to Other accounts payable (Note 27.1).

## 28.2 Contingent liabilities

The table below shows the total liabilities assessed as having a possible probability of loss:

	Parent Company		Consolidated	
	09.30.2024	12.31.2023	09.30.2024	12.31.2023
Tax	98,434	113,133	466,196	518,132
Labors	7,044	13,112	272,793	270,656
Employee benefits	370	343	10,383	10,724
Civil	26,098	493	635,578	776,892
Regulatory	-	-	1,537,757	1,481,985
	<b>131,946</b>	<b>127,081</b>	<b>2,922,707</b>	<b>3,058,389</b>

## 29. Equity

### 29.1 Capital

The capital of R\$12,821,758 (R\$12,821,758 on December 31, 2023) includes the paid-in share capital of R\$12,831,619 less transaction costs in issuing shares registered in 2023, totaling R\$9,861.

The table below presents the composition of the share capital by shares (without nominal value):

09.30.2024	Number of shares in units									
	Common shares		Preferred shares						Total	
	number of shares	%	Class "A"		Class "B"		Special class		number of shares	%
			number of shares	%	number of shares	%	number of shares	%		
State of Paraná	358,562,509	27.57	-	-	116,081,402	6.91	1	100.00	474,643,912	15.91
BNDESPAR	131,161,562	10.09	-	-	524,646,248	31.24	-	-	655,807,810	21.99
Other shareholders	810,623,229	62.34	3,128,000	100.00	1,038,607,640	61.85	-	-	1,852,358,869	62.10
	<b>1,300,347,300</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>2,982,810,591</b>	<b>100.00</b>

### 29.2 Equity valuation adjustments

	Parent company	Consolidated
<b>Balance as of January 1, 2024</b>	<b>307,050</b>	<b>307,050</b>
<b>Realization of equity evaluation adjustment</b>		
Deemed cost of fixed assets	-	(39,426)
Taxes on adjustments	-	13,404
Deemed cost of fixed assets - equity, net of taxes	(26,022)	-
Actuarial liabilities - Investment realization	4,018	4,018
<b>Other adjustments</b>		
Adjustments on financial assets - subsidiaries	-	(1,048)
Taxes on other adjustments	-	356
Adjustments on financial assets - equity, net of taxes	(484)	-
<b>Attributed to non-controlling interest</b>	<b>-</b>	<b>208</b>
<b>Balance as of September 30, 2024</b>	<b>284,562</b>	<b>284,562</b>

### 29.3 Earnings per share - basic and diluted

Parent company	Continuing operations	Discontinued operations	09.30.2024	Continuing operations	Discontinued operations	09.30.2023
<b>Basic and diluted numerator</b>						
Basic and diluted earnings allocated by classes of shares, allocated to controlling shareholders						
Common shares	726,067	191,351	917,418	566,085	(52,494)	513,591
Class "A" preferred shares	1,921	506	2,427	1,775	(165)	1,610
Class "B" preferred shares	1,031,447	271,833	1,303,280	952,956	(88,370)	864,586
	<b>1,759,435</b>	<b>463,690</b>	<b>2,223,125</b>	<b>1,520,816</b>	<b>(141,029)</b>	<b>1,379,787</b>
<b>Basic and diluted denominator</b>						
Weighted average of shares (in thousands)						
Common shares	1,300,347,300	1,300,347,300	1,300,347,300	1,097,333,485	1,097,333,485	1,097,333,485
Class "A" preferred shares	3,128,000	3,128,000	3,128,000	3,128,000	3,128,000	3,128,000
Class "B" preferred shares	1,679,335,291	1,679,335,291	1,679,335,291	1,679,335,290	1,679,335,290	1,679,335,290
	<b>2,982,810,591</b>	<b>2,982,810,591</b>	<b>2,982,810,591</b>	<b>2,779,796,775</b>	<b>2,779,796,775</b>	<b>2,779,796,775</b>
<b>Basic earnings per share attributable to controlling shareholders</b>						
Common shares	0.55836	0.14715	0.70551	0.51587	(0.04783)	0.46804
Class "A" preferred shares	0.61420	0.16187	0.77607	0.56746	(0.05262)	0.51484
Class "B" preferred shares	0.61420	0.16187	0.77607	0.56746	(0.05262)	0.51484
<b>Diluting effect ILP program</b>						
Common shares	288,363	-	288,363	-	-	-
<b>Diluted earnings per share attributable to controlling shareholders</b>						
Common shares	0.55824	0.14715	0.70539	0.51587	(0.04783)	0.46804
Class "A" preferred shares	0.61420	0.16187	0.77607	0.56746	(0.05262)	0.51484
Class "B" preferred shares	0.61420	0.16187	0.77607	0.56746	(0.05262)	0.51484

Parent company	Continued operations	Discontinued operations	07.01.2024 to 09.30.2024	Continued operations	Discontinued operations	07.01.2023 to 09.30.2023
<b>Basic and diluted numerator</b>						
Basic and diluted earnings allocated by classes of shares, allocated to controlling shareholders:						
Common shares	307,257	196,061	503,318	172,265	(2,529)	169,736
Class "A" preferred shares	813	519	1,332	501	(7)	494
Class "B" preferred shares	436,486	278,524	715,010	269,128	(3,953)	265,175
	<b>744,556</b>	<b>475,104</b>	<b>1,219,660</b>	<b>441,894</b>	<b>(6,489)</b>	<b>435,405</b>
<b>Basic and diluted denominator</b>						
Weighted average of shares (in thousands):						
Common shares	1,300,347,300	1,300,347,300	1,300,347,300	1,182,409,437	1,182,409,437	1,182,409,437
Class "A" preferred shares	3,128,000	3,128,000	3,128,000	3,128,000	3,128,000	3,128,000
Class "B" preferred shares	1,679,335,291	1,679,335,291	1,679,335,291	1,679,335,290	1,679,335,290	1,679,335,290
	<b>2,982,810,591</b>	<b>2,982,810,591</b>	<b>2,982,810,591</b>	<b>2,864,872,727</b>	<b>2,864,872,727</b>	<b>2,864,872,727</b>
<b>Basic earnings per share attributable to controlling shareholders</b>						
Common shares	0.23629	0.15078	0.38707	0.14569	(0.00214)	0.14355
Class "A" preferred shares	0.25992	0.16585	0.42577	0.16026	(0.00235)	0.15791
Class "B" preferred shares	0.25992	0.16585	0.42577	0.16026	(0.00235)	0.15791
<b>Diluting effect ILP program</b>						
Common shares	288,363	-	288,363	-	-	-
<b>Diluted earnings per share attributable to controlling shareholders</b>						
Common shares	0.23623	0.15078	0.38701	0.14569	(0.00214)	0.14355
Class "A" preferred shares	0.25992	0.16585	0.42577	0.16026	(0.00235)	0.15791
Class "B" preferred shares	0.25992	0.16585	0.42577	0.16026	(0.00235)	0.15791

### 29.4 Long-Term Incentive Plan - ILP

On April 22, 2024, the Extraordinary General Meeting approved the "Plan for the Granting of Restricted Shares and Performance Shares" whose objectives are: (i) aligning the compensation of the management and key positions with Copel's long-term objectives; (ii) link part of the compensation to the Company's value generation; (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 Plan is managed by the Board of Directors, with support from the People Committee. The members of the Board of Directors - CAD are eligible only to be granted restricted shares and the Directors and Employees are eligible to be granted both restricted shares and restricted shares for performance.

### Granting of restricted shares

Within the scope of the Copel Plan, restricted shares may be granted in a number corresponding to up to 0.2% of the Company's share capital. The acquisition of rights occurs after 2 years from the date of granting, in compliance with the terms and conditions set forth in the plan, programs and specific contracts, except for the first grant signed in 2024 for members of the Board of Directors, which has a term equal to the remaining period of the current terms of office.

The shares received by participants are subject to a restriction period, starting from their delivery, for a period defined by the Board of Directors, with a minimum of 2 years for participants who are Board Members. During the restriction period, the participant will be entitled to the proceeds corresponding to the shares, and may also exercise the political rights of the share without any restriction.

In August 2024, restricted share grants were signed by members of the Board of Directors, with retroactive date to May 2024, as detailed in the table below. On September 30, 2024, the expense recognized in the income statement against Equity was R\$976.

Parent company and consolidated	1 <sup>st</sup> Program
Calculation method	Quotation at grant adjusted by expected dividends
Total shares granted	288,363
Fair value on grant date	8.12
Grant date and start of vesting	05.02.2024
Rights acquisition date (vesting date)	05.01.2025
Restriction until	05.01.2027
Status	In progress

## 30. Net Operating Revenue

Consolidated	Gross revenues	PIS/Pasep and Cofins	ICMS (VAT)	Sectorial charges	Service tax (ISSQN)	Net revenue	
						09.30.2024	09.30.2023
Electricity sales to final customers	8,335,657	(676,040)	(1,028,151)	(376,198)	-	6,255,268	5,753,677
Electricity sales to distributors	2,707,182	(346,441)	(13,196)	(46,052)	-	2,301,493	2,738,710
Use of the main distribution and transmission grid	9,395,726	(765,503)	(1,521,395)	(1,975,524)	-	5,133,304	4,347,990
Construction income	1,908,985	-	-	-	-	1,908,985	1,746,127
Fair value of assets from the indemnity for the concession	49,467	-	-	-	-	49,467	41,898
Result of sectorial financial assets and liabilities	623,896	(57,711)	-	-	-	566,185	879,709
Other operating revenue	466,451	(46,468)	-	-	(2,813)	417,170	403,659
	<b>23,487,364</b>	<b>(1,892,163)</b>	<b>(2,562,742)</b>	<b>(2,397,774)</b>	<b>(2,813)</b>	<b>16,631,872</b>	<b>15,911,770</b>

Consolidated	Gross revenues	PIS/Pasep and Cofins	ICMS (VAT)	Sectorial charges	Service tax (ISSQN)	Net revenue	
						07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
Electricity sales to final customers	2,674,162	(217,323)	(325,032)	(161,473)	-	1,970,334	2,023,937
Electricity sales to distributors	978,246	(121,031)	(4,619)	(17,939)	-	834,657	998,600
Use of the main distribution and transmission grid	3,067,285	(250,502)	(506,219)	(650,472)	-	1,660,092	1,502,528
Construction income	661,016	-	-	-	-	661,016	616,653
Fair value of assets from the indemnity for the concession	17,190	-	-	-	-	17,190	8,283
Result of sectorial financial assets and liabilities	463,592	(42,883)	-	-	-	420,709	273,256
Other operating revenue	191,004	(18,517)	-	-	(877)	171,610	120,732
	<b>8,052,495</b>	<b>(650,256)</b>	<b>(835,870)</b>	<b>(829,884)</b>	<b>(877)</b>	<b>5,735,608</b>	<b>5,543,989</b>

### 30.1 Revenue details

Consolidated	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Electricity sales to final customers</b>	<b>8,335,657</b>	<b>7,501,392</b>	<b>2,674,162</b>	<b>2,661,738</b>
Consumers - Power distribution	5,830,233	4,815,821	1,815,869	1,745,734
Free consumers	1,678,444	2,032,590	574,647	687,800
Donations and grants	826,980	652,981	283,646	228,204
<b>Electricity sales to distributors</b>	<b>2,707,182</b>	<b>3,215,726</b>	<b>978,246</b>	<b>1,168,546</b>
Bilateral contracts	1,403,712	1,538,836	487,695	491,018
Regulated contracts	914,765	1,271,127	298,195	563,845
Electric Energy Trade Chamber - CCEE	300,105	317,853	166,312	88,132
Effective interest - grant bonus (Note 9.2)	88,600	87,910	26,044	25,551
<b>Use of the main distribution and transmission grid</b>	<b>9,395,726</b>	<b>7,920,485</b>	<b>3,067,285</b>	<b>2,791,391</b>
Consumers	8,751,018	7,243,908	2,876,368	2,578,494
Concessionaires and generators	96,672	75,538	34,640	30,753
Operating and maintenance income - O&M and interest income	548,036	601,039	156,277	182,144
<b>Construction income</b>	<b>1,908,985</b>	<b>1,746,127</b>	<b>661,016</b>	<b>616,653</b>
Power distribution service concession	1,860,097	1,665,959	642,002	608,079
Power transmission concession (a)	48,888	80,168	19,014	8,574
<b>Fair value of assets from the indemnity for the concession</b>	<b>49,467</b>	<b>41,898</b>	<b>17,190</b>	<b>8,283</b>
<b>Result of sectorial financial assets and liabilities</b>	<b>623,896</b>	<b>969,376</b>	<b>463,592</b>	<b>301,108</b>
<b>Other operating revenue</b>	<b>466,451</b>	<b>453,584</b>	<b>191,004</b>	<b>138,467</b>
Leasing and rent	412,210	344,030	167,227	114,655
Fair value in the purchase and sale of power	-	-	-	(28,177)
Income from rendering of services	29,075	31,179	11,090	8,974
Other income	25,166	78,375	12,687	43,015
<b>GROSS OPERATING REVENUE</b>	<b>23,487,364</b>	<b>21,848,588</b>	<b>8,052,495</b>	<b>7,686,186</b>
(-) Pis/Pasep and Cofins	(1,892,163)	(1,829,521)	(650,256)	(643,826)
(-) ICMS (VAT)	(2,562,742)	(1,909,962)	(835,870)	(736,779)
(-) Service tax (ISSQN)	(2,813)	(3,124)	(877)	(1,012)
(-) Sectorial charges (30.2)	(2,397,774)	(2,194,211)	(829,884)	(760,580)
<b>NET OPERATING REVENUE</b>	<b>16,631,872</b>	<b>15,911,770</b>	<b>5,735,608</b>	<b>5,543,989</b>

(a) The balance contains the amount of construction revenue, the construction margin and the efficiency gain or loss as detailed in Note 10.2

### 30.2 Regulatory charges

Consolidated	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
Energy Development Account - "CDE" - Power distribution service concession (a)	2,096,534	1,976,062	682,287	683,993
Other charges - rate flags (b)	61,562	805	61,301	59
Research and development and energy efficiency - R&D and EEP	128,312	120,194	43,916	42,794
Global Reversion Reserve - RGR quota	39,884	35,051	16,487	10,189
Energy Development Account - "CDE" - Power transmission concession	59,358	50,773	21,578	19,722
Inspection fee	12,124	11,326	4,315	3,823
	<b>2,397,774</b>	<b>2,194,211</b>	<b>829,884</b>	<b>760,580</b>

(a) CDE on energy distribution: monthly quotas on the usage tariff; CDE Covid Account; CDE Water scarcity. and CDE GD – Distributed Generation (Electric Energy Compensation System).

(b) Tariff flags: In the period from January/2023 to June/2024, and August/2024, the green flag prevailed, with no tariff increases. In July/2024 the flag was yellow (R\$1.885/100 kWh consumed) and in September/2024 it became red, level 2 (R\$7.877/100 kWh consumed).

### 30.3 Copel DIS annual tariff adjustment

The result of the 2024 Annual Tariff Adjustment of Copel DIS was approved by Aneel through Resolution No. 3,336 of June 18, 2024, with effect average of 0.0% perceived by consumers (10.5% in June 2023), and application to tariffs from June 24, 2024.

### 31. Operating Costs and Expenses

Parent company	General and administrative expenses	Other operational income (expenses), net	09.30.2024	09.30.2023
<b>Manageable costs and expenses</b>				
Personnel and management (31.2)	(49,092)	-	(49,092)	(54,649)
Pension and healthcare plans	(7,702)	-	(7,702)	(6,411)
Materials	(1,350)	-	(1,350)	(748)
Third-party services	(35,198)	-	(35,198)	(47,449)
Credit losses, provisions and reversals (31.4)	-	(49,357)	(49,357)	11,651
Other operational income (expenses)	(21,184)	(257)	(21,441)	(10,950)
	<b>(114,526)</b>	<b>(49,614)</b>	<b>(164,140)</b>	<b>(108,556)</b>
<b>Other</b>				
Depreciation and amortization	(1,579)	(841)	(2,420)	(2,250)
	<b>(116,105)</b>	<b>(50,455)</b>	<b>(166,560)</b>	<b>(110,806)</b>

Parent company	General and administrative expenses	Other operational income (expenses), net	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Manageable costs and expenses</b>				
Personnel and management (31.2)	(19,724)	-	(19,724)	(28,037)
Pension and healthcare plans	(2,426)	-	(2,426)	(2,130)
Materials	(502)	-	(502)	(324)
Third-party services	(11,753)	-	(11,753)	(31,678)
Credit losses, provisions and reversals (31.4)	-	(20,182)	(20,182)	633
Other operational income (expenses)	(5,335)	(1,512)	(6,847)	(8,672)
	<b>(39,740)</b>	<b>(21,694)</b>	<b>(61,434)</b>	<b>(70,208)</b>
<b>Other</b>				
Depreciation and amortization	(562)	(281)	(843)	(768)
	<b>(40,302)</b>	<b>(21,975)</b>	<b>(62,277)</b>	<b>(70,976)</b>

Consolidated	Operational costs	Selling expenses	General and administrative expenses	Other operational expenses, net	09.30.2024	09.30.2023
<b>Non-manageable costs and expenses</b>						
Electricity purchased for resale (31.1)	(6,314,383)	-	-	-	(6,314,383)	(5,694,126)
Charge of the main distribution and transmission grid	(2,222,422)	-	-	-	(2,222,422)	(2,118,488)
Materials and supplies for power electricity	(936)	-	-	-	(936)	(17,654)
	<b>(8,537,741)</b>	-	-	-	<b>(8,537,741)</b>	<b>(7,830,268)</b>
<b>Manageable costs and expenses</b>						
Personnel and management (31.2)	(577,072)	-	(280,553)	-	(857,625)	(1,561,690)
Pension and healthcare plans	(135,850)	-	(63,138)	-	(198,988)	(194,209)
Materials	(51,940)	-	(10,296)	-	(62,236)	(64,751)
Third-party services (31.3)	(569,007)	(1,691)	(201,981)	-	(772,679)	(728,352)
Credit losses, provisions and reversals (31.4)	2,397	(74,916)	-	(155,436)	(227,955)	(204,772)
Other operational costs and expenses, net (31.6)	(208,125)	(25,954)	(39,385)	206,273	(67,191)	(301,704)
	<b>(1,539,597)</b>	<b>(102,561)</b>	<b>(595,353)</b>	<b>50,837</b>	<b>(2,186,674)</b>	<b>(3,055,478)</b>
<b>Other</b>						
Depreciation and amortization	(1,024,995)	-	(30,641)	(33,561)	(1,089,197)	(1,027,232)
Construction cost (31.5)	(1,902,041)	-	-	-	(1,902,041)	(1,734,494)
	<b>(2,927,036)</b>	-	<b>(30,641)</b>	<b>(33,561)</b>	<b>(2,991,238)</b>	<b>(2,761,726)</b>
	<b>(13,004,374)</b>	<b>(102,561)</b>	<b>(625,994)</b>	<b>17,276</b>	<b>(13,715,653)</b>	<b>(13,647,472)</b>



Consolidated	Operational costs	Selling expenses	General and administrative expenses	Other operational expenses, net	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Non-manageable costs and expenses</b>						
Electricity purchased for resale (31.1)	(2,327,982)	-	-	-	(2,327,982)	(1,995,559)
Charge of the main distribution and transmission grid	(714,064)	-	-	-	(714,064)	(764,852)
Materials and supplies for power electricity	-	-	-	-	-	(7,175)
	<b>(3,042,046)</b>	-	-	-	<b>(3,042,046)</b>	<b>(2,767,586)</b>
<b>Manageable costs and expenses</b>						
Personnel and management (31.2)	(187,498)	-	(91,431)	-	(278,929)	(859,142)
Pension and healthcare plans	(43,641)	-	(19,650)	-	(63,291)	(64,280)
Materials	(18,757)	-	(3,336)	-	(22,093)	(23,497)
Third-party services (31.3)	(200,646)	(685)	(73,282)	-	(274,613)	(265,684)
Credit losses, provisions and reversals (31.4)	531	(5,291)	-	(63,619)	(68,379)	(141,171)
Other operational costs and expenses, net (31.6)	(67,053)	(8,323)	(20,589)	231,603	135,638	(76,134)
	<b>(517,064)</b>	<b>(14,299)</b>	<b>(208,288)</b>	<b>167,984</b>	<b>(571,667)</b>	<b>(1,429,908)</b>
<b>Other</b>						
Depreciation and amortization	(347,423)	-	(9,803)	(11,188)	(368,414)	(347,777)
Construction cost (31.5)	(658,392)	-	-	-	(658,392)	(615,011)
	<b>(1,005,815)</b>	-	<b>(9,803)</b>	<b>(11,188)</b>	<b>(1,026,806)</b>	<b>(962,788)</b>
	<b>(4,564,925)</b>	<b>(14,299)</b>	<b>(218,091)</b>	<b>156,796</b>	<b>(4,640,519)</b>	<b>(5,160,282)</b>

### 31.1 Electricity purchased for resale

Consolidated	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
Purchase of Energy in the Regulated Environment - CCEAR	3,009,783	2,733,586	1,077,768	901,620
Itaipu Binacional	707,070	727,924	252,548	262,672
Electric Energy Trade Chamber - CCEE	450,261	351,525	277,655	126,710
Bilateral contracts	1,267,164	1,451,261	478,001	540,684
Program for incentive to alternative energy sources - Proinfa	252,990	276,732	84,278	93,256
Micro and mini generators	1,200,327	779,695	390,409	280,518
Fair value in the purchase and sale of power	26,009	6,347	(17,872)	6,347
(-) PIS/Pasep/Cofins taxes on electricity purchased for resale	(599,221)	(632,944)	(214,805)	(216,248)
	<b>6,314,383</b>	<b>5,694,126</b>	<b>2,327,982</b>	<b>1,995,559</b>

### 31.2 Personnel and management

	Parent company			
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Personnel</b>				
Employee compensation (a)	15,718	19,132	4,726	5,112
Social charges on payroll	5,107	5,916	1,398	1,895
Meal and education allowance	1,257	1,274	403	431
Voluntary retirement program	748	17,102	748	17,102
	<b>22,830</b>	<b>43,424</b>	<b>7,275</b>	<b>24,540</b>
<b>Management</b>				
Management fees	10,989	5,726	5,150	1,960
Long-Term Incentive Plan - ILP (Note 29.4)	976	-	976	-
Social charges on payroll	3,650	1,401	1,225	482
Other expenses	157	88	75	33
	<b>15,772</b>	<b>7,215</b>	<b>7,426</b>	<b>2,475</b>
<b>Provisions for performance and profit sharing of employees and administrators</b>	<b>10,490</b>	<b>4,010</b>	<b>5,023</b>	<b>1,022</b>
	<b>49,092</b>	<b>54,649</b>	<b>19,724</b>	<b>28,037</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			
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Personnel</b>				
Employee compensation (a)	426,775	560,562	131,804	141,150
Social charges on payroll	147,264	161,674	41,267	50,880
Meal and education allowance	77,373	80,732	24,038	26,018
Voluntary retirement program	18,388	610,057	18,388	610,057
	<b>669,800</b>	<b>1,413,025</b>	<b>215,497</b>	<b>828,105</b>
<b>Management</b>				
Management fees	16,755	11,373	7,057	3,703
Long-Term Incentive Plan - ILP (Note 29.4)	976	-	976	-
Social charges on payroll	5,484	2,897	1,607	957
Other expenses	307	203	131	68
	<b>23,522</b>	<b>14,473</b>	<b>9,771</b>	<b>4,728</b>
<b>Provisions for performance and profit sharing of employees and administrators</b>	<b>164,303</b>	<b>134,192</b>	<b>53,661</b>	<b>26,309</b>
	<b>857,625</b>	<b>1,561,690</b>	<b>278,929</b>	<b>859,142</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				
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
Maintenance of electrical system	336,320	309,515	109,723	111,307
Maintenance of facilities	107,802	86,243	38,844	26,551
Communication, processing and transmission of data	86,301	79,628	36,009	26,002
Consumer service / call center	75,301	78,554	27,926	27,452
Consulting and audit	58,388	64,925	21,053	34,510
Meter reading and bill delivery	45,107	44,110	15,528	14,654
Other services	63,460	65,377	25,530	25,208
	<b>772,679</b>	<b>728,352</b>	<b>274,613</b>	<b>265,684</b>

### 31.4 Credit losses, provisions and reversals

	Parent company			
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
Provision for legal claims	12,810	(158)	3,170	(5,900)
Provision (reversal) for losses on equity interests	36,547	(11,493)	17,012	5,267
	<b>49,357</b>	<b>(11,651)</b>	<b>20,182</b>	<b>(633)</b>

	Consolidated			
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
Provision for legal claims	158,432	208,530	66,396	122,339
Impairment (reversal of impairment) of assets				
Power generation concession contract (Note 9.3)	(2,397)	(2,585)	(531)	(231)
Property, plant and equipment - generation segment	-	(51,415)	-	(15,847)
Expected credit losses - Trade accounts and Other receivables	74,916	47,812	5,291	31,805
Tax credits estimated losses (reversal of losses)	(2,996)	2,430	(2,777)	3,105
	<b>227,955</b>	<b>204,772</b>	<b>68,379</b>	<b>141,171</b>

### 31.5 Construction costs

<b>Consolidated</b>	<b>09.30.2024</b>	<b>09.30.2023</b>	<b>07.01.2024 to 09.30.2024</b>	<b>07.01.2023 to 09.30.2023</b>
Materials	1,162,446	1,085,077	404,268	399,815
Third party services	575,647	484,157	195,481	156,182
Personnel	131,627	139,648	38,496	46,330
Other	32,321	25,612	20,147	12,684
	<b>1,902,041</b>	<b>1,734,494</b>	<b>658,392</b>	<b>615,011</b>

### 31.6 Other operating costs and expenses, net

	<b>09.30.2024</b>	<b>09.30.2023</b>	<b>07.01.2024 to 09.30.2024</b>	<b>07.01.2023 to 09.30.2023</b>
Financial offset for the use of water resources	131,175	103,689	48,411	40,232
Compensation	26,253	18,588	4,543	5,554
Insurance	29,549	33,408	9,678	11,154
Collection charge	25,948	33,576	8,318	9,541
Advertising and publicity	25,257	21,981	7,814	11,088
Leasing and rent	20,779	23,424	7,276	6,530
Taxes	15,504	16,295	4,058	6,571
Aneel inspection fee	14,639	13,398	4,809	4,851
Net losses (gains) in the decommissioning and disposal of assets (31.6.1)	(235,002)	48,552	(243,235)	5,084
Donations, contributions, grants, tax incentives (a)	422	1,915	2	609
Other net income, costs and expenses	12,667	(13,122)	12,688	(25,080)
	<b>67,191</b>	<b>301,704</b>	<b>(135,638)</b>	<b>76,134</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.

#### 31.6.1 Losses (gains) on deactivation and sale of assets, net

The total presented in the table includes the amount of R\$264,434 related to the gain resulting from the sale of unserviceable assets to the concessions of Copel GeT and FDA.

The transaction, concluded in September 2024 with the signing of the purchase and sale agreements (CCVA), was carried out in two blocks: sale of land and buildings located in Curitiba and sale of properties located near hydroelectric power plants in the interior of the State of Paraná.

The total value of the commercial transaction for the sale of assets was R\$286,000, of which R\$10,357 was received in September 2024, and the balance, plus interest and monetary restatement, will be received within 10 years, and may be paid in advance in view of the priority of the sellers in the generation of cash from the projects, as provided for in the contract.

The balance receivable, recorded under the heading of other credits (Note 11), is guaranteed by the fiduciary alienation of the respective properties.

## 32. Financial Results

	Parent company			
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Financial income</b>				
Return on financial investments	146,702	42,690	43,578	38,008
Interest on taxes to be offset	7,883	11,138	2,100	3,817
Income and monetary restatement of judicial deposits	5,015	5,991	1,815	1,959
Other financial income	5,629	19,671	2,360	1,148
(-) Pis/Pasep and Cofins taxes on financial income	(7,772)	(3,421)	(2,545)	(1,999)
	<b>157,457</b>	<b>76,069</b>	<b>47,308</b>	<b>42,933</b>
<b>( - ) Financial expenses</b>	-			
PIS/Pasep/Cofins taxes on interest on capital	27,812	70,754	-	69,496
Monetary restatement on the provision (Note 28.1)	9,772	-	3,160	-
Interest on lease liabilities (Note 26.2)	573	404	214	151
Other financial expenses	23,424	6,382	9,223	3,685
	<b>61,581</b>	<b>77,540</b>	<b>12,597</b>	<b>73,332</b>
<b>Net</b>	<b>95,876</b>	<b>(1,471)</b>	<b>34,711</b>	<b>(30,399)</b>

	Consolidated			
	09.30.2024	09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
<b>Financial income</b>				
Return on financial investments	537,453	367,440	205,967	168,252
Arrears charges on bills	166,016	156,334	62,839	43,664
Interest on taxes to be offset	58,695	50,974	40,253	17,421
Remuneration of net sectorial assets and liabilities (Note 8)	40,795	55,755	5,281	9,850
Income and monetary restatement of judicial deposits	26,724	41,392	10,467	13,115
Monetary variation and adjustment to present value of accounts payable related to the concession (Note 25)	17,838	69,059	764	12,883
Monetary variation over the Itaipu power purchase	2,625	14,026	2,051	912
Other financial income	42,046	71,335	17,342	8,456
(-) Pis/Pasep and Cofins taxes on financial income	(34,963)	(29,865)	(13,772)	(10,375)
	<b>857,229</b>	<b>796,450</b>	<b>331,192</b>	<b>264,178</b>
<b>( - ) Financial expenses</b>				
Monetary and exchange variation and debt charges	1,251,890	1,355,043	419,198	442,960
Monetary variation and adjustment to present value of accounts payable related to the concession (Note 25)	107,907	101,224	35,722	33,441
Monetary restatement on the provision (Note 28.1)	70,988	-	39,642	-
Remuneration of net sectorial assets and liabilities (Note 8)	33,027	3,774	-	845
PIS/Pasep/Cofins taxes on interest on capital	27,812	70,754	-	69,496
Restatement of provision for allocation of PIS and Cofins credits (Note 12.3.1)	26,385	59,038	21,656	(2,454)
Interest on tax installments	21,110	31,006	6,647	10,127
Monetary variation over the Itaipu power purchase	20,000	7,785	5,674	6,073
Interest on lease liabilities	19,877	17,259	5,097	5,617
Interest on R&D and EEP (Note 24)	16,723	20,155	5,608	6,604
Other financial expenses	41,747	29,701	14,326	14,279
	<b>1,637,466</b>	<b>1,695,739</b>	<b>553,570</b>	<b>586,988</b>
<b>Net</b>	<b>(780,237)</b>	<b>(899,289)</b>	<b>(222,378)</b>	<b>(322,810)</b>

### 33. Operating Segments

The Company operates in the reportable segments identified by the directors of each business area, as disclosed in the financial statements of December 31, 2023. Until September 30, 2024, all sales were carried out in Brazilian territory, as well as all non-current assets are located in national territory and no customers of the Company or its subsidiaries were identified who are individually responsible for more than 10% of total net revenue.

As a result of the divestment process of Compagas and UEGA detailed in Note 39, the statements of income by segment presented below contain the reclassification column of the balances of the discontinued operation that are part of the power generation and gas segments.

#### 33.1 Assets by reportable segment

ASSETS	Electric Energy			Services	Holding	Intersegment operations / other (a)	Consolidated
	GET	DIS	COM				
<b>09.30.2024</b>							
<b>TOTAL ASSETS</b>	<b>26,677,993</b>	<b>23,489,406</b>	<b>1,748,074</b>	<b>151,584</b>	<b>5,674,942</b>	<b>(1,188,189)</b>	<b>56,553,810</b>
<b>CURRENT ASSETS</b>	<b>4,625,696</b>	<b>6,701,269</b>	<b>1,197,706</b>	<b>50,684</b>	<b>4,684,365</b>	<b>(2,311,670)</b>	<b>14,948,050</b>
<b>NONCURRENT ASSETS</b>	<b>22,052,297</b>	<b>16,788,137</b>	<b>550,368</b>	<b>100,900</b>	<b>990,577</b>	<b>1,123,481</b>	<b>41,605,760</b>
Long term assets	7,231,563	7,377,111	540,219	15,320	800,929	(341,773)	15,623,369
Investments	3,415,085	442	-	-	166,653	-	3,582,180
Property, plant and equipment	10,114,862	-	725	81,192	7,551	-	10,204,330
Intangible assets	1,154,000	9,241,872	5,168	705	7,757	1,465,254	11,874,756
Right-of-use asset	136,787	168,712	4,256	3,683	7,687	-	321,125

(a) Includes values of reclassification of the authorization right, concession right and technical goodwill for intangible assets.

ASSETS	Electric Energy			GAS	Services	Holding	Intersegment operations / Other (a)	Consolidated
	GET	DIS	COM					
<b>12.31.2023</b>								
<b>TOTAL ASSETS</b>	<b>26,663,528</b>	<b>21,831,127</b>	<b>1,824,990</b>	<b>1,023,624</b>	<b>62,676</b>	<b>5,963,396</b>	<b>(1,550,267)</b>	<b>55,819,074</b>
<b>CURRENT ASSETS</b>	<b>3,841,190</b>	<b>5,153,666</b>	<b>1,074,359</b>	<b>240,017</b>	<b>13,598</b>	<b>4,980,784</b>	<b>(1,587,884)</b>	<b>13,715,730</b>
<b>NONCURRENT ASSETS</b>	<b>22,822,338</b>	<b>16,677,461</b>	<b>750,631</b>	<b>783,607</b>	<b>49,078</b>	<b>982,612</b>	<b>37,617</b>	<b>42,103,344</b>
Long term assets	6,966,439	8,229,821	740,114	73,274	593	795,156	(461,960)	16,343,437
Investments	3,345,350	443	-	-	-	166,004	-	3,511,797
Property, plant and equipment	11,060,949	-	770	-	43,881	8,424	(288,603)	10,825,421
Intangible assets	1,341,216	8,317,327	5,784	699,697	911	6,336	798,818	11,170,089
Right-of-use asset	108,384	129,870	3,963	10,636	3,693	6,692	(10,638)	252,600

(a) Includes values of reclassification of the authorization right, concession right and technical goodwill for intangible assets and reclassification for Assets classified as held for sale (Note 39).

### 33.2 Statement of income by reportable segment

STATEMENT OF INCOME	Electric Energy				GAS	Services	Holding	Reclas-sifications Note 39	Inter-segment operations	Consolidated
	GET		DIS	COM						
	GER	TRA								
09.30.2024										
CONTINUING OPERATIONS										
NET OPERATING REVENUE	2,604,972	780,812	12,556,067	2,590,380	562,129	3,093	-	(561,141)	(1,904,440)	16,631,872
Net operating revenue - third-parties	1,102,662	450,965	12,527,896	2,547,256	13,618	3,093	-	(13,618)	-	16,631,872
Net operating revenue - betw een segments	1,502,310	329,847	28,171	43,124	548,511	-	-	(547,523)	(1,904,440)	-
OPERATING COSTS AND EXPENSES	(1,599,279)	(170,989)	(11,163,695)	(2,549,093)	(503,516)	(4,340)	(131,760)	502,579	1,904,440	(13,715,653)
Energy purchased for resale	(114,922)	-	(5,222,496)	(2,523,054)	-	-	-	-	1,546,089	(6,314,383)
Charges for use of the main transmission grid	(482,476)	-	(2,113,943)	-	-	-	-	17,586	356,411	(2,222,422)
Personnel and management	(173,262)	(112,540)	(514,553)	(11,152)	(33,621)	(128)	(49,114)	36,745	-	(857,625)
Pension and healthcare plans	(36,342)	(24,747)	(129,216)	(1,321)	(4,083)	(21)	(7,705)	4,447	-	(198,988)
Materials and supplies	(10,924)	(3,890)	(46,026)	(48)	(416)	(16)	(1,350)	434	-	(62,236)
Raw materials and supplies for generation	(1,880)	-	-	-	-	-	-	172	772	(936)
Natural gas and supplies for gas business	-	-	-	-	(397,554)	-	-	397,554	-	-
Third party services	(178,308)	(38,332)	(519,102)	(4,253)	(10,650)	(2,533)	(36,009)	14,134	2,374	(772,679)
Depreciation and amortization	(610,168)	(12,483)	(433,938)	(1,313)	(27,146)	(1,729)	(2,420)	-	-	(1,089,197)
Provision for litigations	(16,281)	(4,722)	(124,873)	78	(32)	-	(12,809)	207	-	(158,432)
Reversal of impairment of assets	2,397	-	-	-	-	-	-	-	-	2,397
Other estimated losses, provisions and reversals	(3,718)	(470)	(63,218)	(4,514)	(7,509)	-	-	7,509	-	(71,920)
Construction cost	-	(41,944)	(1,860,097)	-	(13,618)	-	-	13,618	-	(1,902,041)
Other operating costs and expenses, net	26,605	68,139	(136,233)	(3,516)	(8,887)	87	(22,353)	10,173	(1,206)	(67,191)
EQUITY IN EARNINGS OF INVESTEEES	10,033	212,422	-	-	-	-	2,943	-	-	225,398
PROFIT (LOSS) BEFORE FINANCIAL INCOME AND TAX										
INCOME AND TAX	1,015,726	822,245	1,392,372	41,287	58,613	(1,247)	(128,817)	(58,562)	-	3,141,617
Financial income	219,546	61,493	367,811	30,166	29,114	2,063	184,026	(30,182)	(6,808)	857,229
Financial expenses	(551,616)	(217,953)	(749,428)	(242)	(39,721)	(2,550)	(123,752)	40,988	6,808	(1,637,466)
OPERATING PROFIT (LOSS)	683,656	665,785	1,010,755	71,211	48,006	(1,734)	(68,543)	(47,756)	-	2,361,380
Income tax and social contribution	(211,113)	(85,138)	(317,165)	(23,980)	(17,301)	(1,117)	538	26,531	-	(628,745)
NET INCOME (LOSS) FROM CONTINUING OPERATIONS	472,543	580,647	693,590	47,231	30,705	(2,851)	(68,005)	(21,225)	-	1,732,635
Result of discontinued operations	12,004	-	-	-	-	-	458,342	21,225	-	491,571
NET INCOME (LOSS)	484,547	580,647	693,590	47,231	30,705	(2,851)	390,337	-	-	2,224,206

STATEMENT OF INCOME	Electric Energy				GAS	Services	Holding	Reclassifications Note 39	Inter-segment operations	Consolidated
	GET		DIS	COM						
	GER	TRA								
09.30.2023										
CONTINUING OPERATIONS										
NET OPERATING REVENUES	3,175,973	847,199	11,069,533	3,019,731	765,757	-	-	(764,755)	(2,201,668)	15,911,770
Net operating revenue - third-parties	1,376,870	551,094	11,042,133	2,941,673	10,192	-	-	(10,192)	-	15,911,770
Net operating revenue - betw een segments	1,799,103	296,105	27,400	78,058	755,565	-	-	(754,563)	(2,201,668)	-
OPERATING COSTS AND EXPENSES	(2,167,991)	(402,580)	(10,430,291)	(2,931,809)	(629,702)	(827)	(121,235)	835,295	2,201,668	(13,647,472)
Energy purchased for resale	(180,306)	-	(4,489,552)	(2,901,011)	-	-	-	-	1,876,743	(5,694,126)
Charges for use of the main transmission grid	(493,578)	-	(1,971,815)	-	-	-	-	25,374	321,531	(2,118,488)
Personnel and management	(305,004)	(205,388)	(983,750)	(17,463)	(32,780)	(15)	(54,681)	37,391	-	(1,561,690)
Pension and healthcare plans	(37,130)	(24,625)	(125,133)	(1,424)	(4,506)	(2)	(6,414)	5,025	-	(194,209)
Materials and supplies	(10,858)	(4,159)	(48,957)	(60)	(1,071)	-	(749)	1,103	-	(64,751)
Raw materials and supplies for generation	(18,685)	-	-	-	-	-	-	123	908	(17,654)
Natural gas and supplies for gas business	-	-	-	-	(533,679)	-	-	533,679	-	-
Third party services	(181,960)	(36,637)	(467,631)	(2,887)	(10,097)	(382)	(48,180)	16,905	2,517	(728,352)
Depreciation and amortization	(640,807)	(12,015)	(385,557)	(1,563)	(30,367)	(1,457)	(2,265)	46,799	-	(1,027,232)
Provision (reversal) for litigations	(66,872)	(38,613)	(105,593)	(424)	(257)	-	2,924	305	-	(208,530)
Impairment of assets	(96,424)	-	-	-	1,631	-	-	148,793	-	54,000
Other estimated losses, provisions and reversals	(5,269)	(1,299)	(40,844)	(2,831)	(772)	-	1	772	-	(50,242)
Construction cost	-	(68,535)	(1,665,959)	-	(10,188)	-	-	10,188	-	(1,734,494)
Other operating costs and expenses, net	(131,098)	(11,309)	(145,500)	(4,146)	(7,616)	1,029	(11,871)	8,838	(31)	(301,704)
EQUITY IN EARNINGS OF INVESTEEES	12,496	228,274	-	-	-	-	3,905	-	-	244,675
PROFIT (LOSS) BEFORE FINANCIAL										
INCOME AND TAX	1,020,478	672,893	639,242	87,922	136,055	(827)	(117,330)	70,540	-	2,508,973
Financial income	271,250	51,786	364,640	27,998	24,872	359	103,605	(34,073)	(13,987)	796,450
Financial expenses	(594,677)	(277,906)	(695,608)	(264)	(34,043)	(992)	(145,182)	38,946	13,987	(1,695,739)
OPERATING PROFIT (LOSS)	697,051	446,773	308,274	115,656	126,884	(1,460)	(158,907)	75,413	-	1,609,684
Income tax and social contribution	(178,751)	768	(2,444)	(34,780)	(43,239)	-	108,534	56,853	-	(93,059)
NET INCOME (LOSS) FROM CONTINUING OPERATIONS	518,300	447,541	305,830	80,876	83,645	(1,460)	(50,373)	132,266	-	1,516,625
Result of discontinued operations	-	-	-	-	-	-	-	(132,266)	-	(132,266)
NET INCOME (LOSS)	518,300	447,541	305,830	80,876	83,645	(1,460)	(50,373)	-	-	1,384,359

### 33.3 Additions to noncurrent assets by reportable segment

09.30.2024	Electric Energy			Services	Holding	Consolidated
	GET	DIS	COM			
Contract assets	-	1,653,366	-	-	-	<b>1,653,366</b>
Property, plant and equipment	50,745	-	18	38,722	20	<b>89,505</b>
Intangible assets	7,979	-	411	-	1,533	<b>9,923</b>
Right-of-use asset	42,649	122,608	564	103	1,636	<b>167,560</b>

## 34. Financial Instruments

Complete information on Financial Instruments is disclosed in the financial statements as of December 31, 2023. For these interim financial statements, changes and updates for the reporting date are disclosed.

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

Consolidated	Note	Level	09.30.2024		12.31.2023	
			Book value	Fair value	Book value	Fair value
<b>Financial assets</b>						
<b>Fair value through profit or loss</b>						
Cash and cash equivalents	5	1	7,580,218	7,580,218	5,634,623	5,634,623
Bonds and securities	6	2	529,402	529,402	495,495	495,495
Accounts receivable - distribution concession	9.1	3	2,359,200	2,359,200	1,954,679	1,954,679
Accounts receivable - generation concession	9.3	3	74,232	74,232	71,835	71,835
Fair value in the purchase and sale of power	11	3	1,002,363	1,002,363	1,101,684	1,101,684
Other temporary investments		1	12,616	12,616	17,864	17,864
Other temporary investments		2	10,249	10,249	13,864	13,864
			<b>11,568,280</b>	<b>11,568,280</b>	<b>9,290,044</b>	<b>9,290,044</b>
<b>Amortized cost</b>						
Collaterals and escrow accounts			9	9	9	9
Trade accounts receivable	7		3,917,328	3,917,328	3,866,429	3,866,429
Sectorial financial assets	8		56,296	56,296	30,946	30,946
Accounts receivable - concessions - bonus from the grant	9.2		813,013	913,905	792,741	893,275
			<b>4,786,646</b>	<b>4,887,538</b>	<b>4,690,125</b>	<b>4,790,659</b>
<b>Fair value through other comprehensive income</b>						
Certified Emission Reductions - CERs		2	2,874	2,874	3,922	3,922
Other temporary investments		2	14,683	14,683	-	-
			<b>17,557</b>	<b>17,557</b>	<b>3,922</b>	<b>3,922</b>
<b>Total financial assets</b>			<b>16,372,483</b>	<b>16,473,375</b>	<b>13,984,091</b>	<b>14,084,625</b>
<b>Financial liabilities</b>						
<b>Fair value through profit or loss</b>						
Fair value in the purchase and sale of power	27	3	680,272	680,272	753,584	753,584
			<b>680,272</b>	<b>680,272</b>	<b>753,584</b>	<b>753,584</b>
<b>Amortized cost</b>						
Sectorial financial liabilities	8		1,205,291	1,205,291	503,991	503,991
ICMS installment payment	12.2		36,433	35,083	41,286	37,777
Special Tax Regularization Program - Pert	12.2		350,693	316,219	379,724	322,711
PIS and Cofins to be refunded to consumers	12.3.1		-	-	731,726	731,726
Accounts payable to suppliers	19		2,441,059	2,441,059	2,285,573	2,285,573
Loans and financing	20		5,177,509	5,099,037	5,387,977	5,138,930
Debentures	21		11,259,111	11,202,774	9,738,006	9,699,171
Accounts payable related to concession	25		900,885	1,022,496	893,855	1,018,630
			<b>21,370,981</b>	<b>21,321,959</b>	<b>19,962,138</b>	<b>19,738,509</b>
<b>Total financial liabilities</b>			<b>22,051,253</b>	<b>22,002,231</b>	<b>20,715,722</b>	<b>20,492,093</b>

(a) The balance includes the Cavernoso II loan which was reclassified to Liabilities classified as held for sale (Note 39).

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.

There was no relevant change in the criteria for determining fair values in relation to what was disclosed in the financial statements of December 31, 2023.

### 34.2 Financial risk management

The risks resulting from financial instruments: to which the Company's businesses are exposed, as well as the details of these risks, are disclosed in the financial statements for the year ended December 31, 2023.

### 34.2.1 Credit risk

<b>Consolidated</b>		
<b>Exposure to credit risk</b>	<b>09.30.2024</b>	<b>12.31.2023</b>
Cash and cash equivalents	7,580,218	5,634,623
Bonds and securities	529,402	495,495
Pledges and restricted deposits linked	9	9
Trade accounts receivable	3,917,328	3,866,429
Sectorial financial assets	56,296	30,946
Accounts receivable - distribution concession	2,359,200	1,954,679
Accounts receivable - concessions - bonus from the grant	813,013	792,741
Accounts receivable - generation concessions	74,232	71,835
Other temporary investments	37,548	31,728
	<b>15,367,246</b>	<b>12,878,485</b>

### 34.2.2 Liquidity risk

The following table shows the expected undiscounted settlement amounts of obligations in each time range. From 2028 on, the 2027 indicators are repeated throughout the forecast period.

<b>Consolidated</b>	<b>Interest (a)</b>	<b>Less than 1 month</b>	<b>1 to 3 months</b>	<b>3 months to 1 year</b>	<b>1 to 5 years</b>	<b>Over 5 years</b>	<b>Total</b>
<b>09.30.2024</b>							
Loans and financing (b)	Note 20	37,693	478,931	1,850,184	1,725,025	3,091,634	7,183,467
Debentures	Note 21	83,250	374,275	1,679,740	8,268,410	6,154,485	16,560,160
Accounts payable related to concession	Rate of return + IGP-M and IPCA	9,558	19,126	85,624	504,788	1,868,902	2,487,998
Accounts payable to suppliers	-	2,030,896	333,890	21,656	54,617	-	2,441,059
Special Tax Regularization Program - Pert	Selic	5,509	11,112	51,623	315,365	29,106	412,715
ICMS installment payment	Selic	3,001	2,017	9,338	26,059	-	40,415
Sectorial financial liabilities	Selic	101,299	205,357	971,842	-	-	1,278,498
Lease liability	Note 26	1,908	3,749	16,866	65,314	303,461	391,298
		<b>2,273,114</b>	<b>1,428,457</b>	<b>4,686,873</b>	<b>10,959,578</b>	<b>11,447,588</b>	<b>30,795,610</b>

(a) Effective interest rate - weighted average.

(b) The balance includes the Cavernoso II loan which was reclassified to Liabilities classified as held for sale (Note 39).

### 34.2.3 Market risk

#### a) Foreign currency risk

#### Sensitivity analysis of foreign currency risk (US Dollar)

<b>Foreign exchange risk</b>	<b>Risk</b>	<b>Baseline 09.30.2024</b>	<b>Projected scenarios</b>		
			<b>Probable</b>	<b>Scenario 1</b>	<b>Scenario 2</b>
<b>Financial liabilities</b>					
Suppliers					
Itaipu	USD appreciation	(83,081)	3,763	(16,066)	(35,896)
		<b>(83,081)</b>	<b>3,763</b>	<b>(16,066)</b>	<b>(35,896)</b>

For the probable scenario, the Company considered the balance updated with variation in the exchange rate - end of the period (R\$/US\$5.40) forecast at the median market expectation for 2024 of the Focus Report to the Central Bank of Brazil Focus Report of October 11, 2024.



## b) Interest rate and monetary variation risk

Sensitivity analysis of interest rate and monetary variation risk:

Interest rate risk and monetary variation	Risk	Baseline 09.30.2024	Projected scenarios		
			Probable	Scenario 1	Scenario 2
<b>Financial assets</b>					
Bonds and securities	Low CDI/Selic	529,402	13,687	10,359	6,982
Sectorial financial assets	Low Selic	56,296	1,585	1,201	809
Accounts receivable - concessions	Low IPCA	3,172,213	34,256	25,795	17,266
Accounts receivable - generation concessions	Undefined (a)	74,232	-	-	-
		<b>3,832,143</b>	<b>49,528</b>	<b>37,355</b>	<b>25,057</b>
<b>Financial liabilities</b>					
Loans and financing					
Banco do Brasil	High CDI	(751,354)	(21,160)	(26,188)	(31,119)
Banco Itaú	High CDI	(1,006,253)	(28,339)	(35,072)	(41,677)
BNDES (b)	High TJLP	(1,439,331)	(26,021)	(32,315)	(38,529)
BNDES	High IPCA	(394,602)	(4,261)	(5,305)	(6,342)
Banco do Nordeste	High IPCA	(1,541,258)	(16,644)	(20,722)	(24,769)
Banco do Brasil - BNDES Transfer	High TJLP	(40,401)	(730)	(907)	(1,081)
Other	No risk	(4,310)	-	-	-
Debentures	High CDI/Selic	(6,548,297)	(184,418)	(228,233)	(271,215)
Debentures	High IPCA	(4,634,950)	(50,052)	(62,318)	(74,488)
Debentures	High TJLP	(75,864)	(1,372)	(1,703)	(2,031)
Sectorial financial liabilities	High Selic	(1,205,291)	(33,944)	(42,009)	(49,920)
ICMS installment payment	High Selic	(36,433)	(1,026)	(1,270)	(1,509)
Special Tax Regularization Program - Pert	High Selic	(350,693)	(9,876)	(12,223)	(14,525)
Accounts payable related to concession	High IGP-M	(835,640)	(8,254)	(10,280)	(12,292)
Accounts payable related to concession	High IPCA	(65,245)	(705)	(877)	(1,049)
		<b>(18,929,922)</b>	<b>(386,802)</b>	<b>(479,422)</b>	<b>(570,546)</b>

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

(b) The balance includes the Cavernoso II loan which was reclassified to Liabilities classified as held for sale (Note 39).

For the probable scenario, the Company considers the balances updated with the variation of the indicators: CDI/Selic - 11.75%, IPCA - 4.39% and General Market Price Index ("IGP-M") - 4.01%, estimated as market average projections for 2024 according to the Central Bank of Brazil Focus Report of October 11, 2024, and Long Term Interest Rate ("TJLP") of 7.43% calculated by the Company's internal projection.

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

On November 25, 2022, Copel expressed to the Granting Authority its interest in obtaining a thirty-year concession for the HPPs Governor José Richa, Governor Ney Aminthas de Barros Braga and Governor Bento Munhoz da Rocha Netto. On April, 2023, Ordinance GM/MME No. 726/2023 was published, establishing additional conditions for the granting of new concession contracts. As described in Note 1, the process of transforming Copel into a "Corporation" was completed, which will enable the Company to maintain 100% participation in these plants.

### 34.2.5 Risk of non-renewal of concessions - distribution of electricity

Anel has established indicators and procedures for monitoring efficiency in relation to the quality of supply and economic-financial management of public electricity distribution service concessions, and its results are disclosed annually in the Regulatory Accounting Statements – DCRs.

The details of the indicators, penalties and targets, as well as the calculation criteria, are presented in the financial statements as of December 31, 2023. All quality and economic-financial management indicators for 2023 were met by Copel DIS.



#### 34.2.6 Risk of overcontracting and undercontracting of electricity

Copel DIS estimates that it will end the year with a contracting level of 103.7% but considers that it has sufficient amounts of "involuntary overcontracting" to accommodate the estimated contracting for the year. Thus, there is no risk of penalization for overcontracting.

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

The table below shows the notional values of the electricity commercialization contracts on the date of these interim financial information:

	Purchase	Sale
2024	195,551	202,863
2025	835,847	856,324
2026	724,837	698,331
2027	656,845	581,966
2028	454,558	469,165
2029 to 2040	3,309,193	3,623,299
	<b>6,176,831</b>	<b>6,431,948</b>

The weighted average term ("duration") of the contracts is 131 months for the purchase and 124 months for the sale of energy.

The activity of selling electricity exposes the Company to the risk of future price volatility, so that part of the future purchase and sale transactions are designated and classified as derivative financial instruments and recognized in the financial statements at fair value through profit or loss based on the difference between the contracted price and the market price of the transactions. Accordingly, the table below shows the fair value balances of the Company's contracts recorded on the date of these financial statements.

Consolidated	Assets	Liabilities	Net
Current	478,035	(481,394)	(3,359)
Noncurrent	524,328	(198,878)	325,450
	<b>1,002,363</b>	<b>(680,272)</b>	<b>322,091</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 September 30, 2024 without inflation and adjusted for credit risk.

The table below presents a sensitivity analysis which, for the base and probable scenarios, considered the accounting balances recorded on the date of these financial statements. Additionally, the Company continues to monitor scenarios 1 and 2, which consider the 25% and 50%.

Consolidated	Price variation	Baseline 09.30.2024	Projected scenarios		
			Probable	Scenario 1	Scenario 2
Unrealized gains (losses) on energy purchase and sale operations	Increase	322,091	322,091	341,621	379,024
	Decrease	322,091	322,091	266,816	229,413

### 34.3 Capital management

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.

Additionally, the Company monitors debt in relation to equity, as shown below:

<b>Indebtedness</b>	<b>Consolidated</b>	
	<b>09.30.2024</b>	<b>12.31.2023</b>
Loans and financing	5,118,445	5,343,217
Debentures	11,109,184	9,619,106
(-) Cash and cash equivalents	(7,580,218)	(5,634,623)
(-) Bonds and securities - debt contract guarantees	(430,646)	(405,342)
<b>Adjusted net debt</b>	<b>8,216,765</b>	<b>8,922,358</b>
Equity	25,466,941	24,191,667
<b>Debt to equity ratio</b>	<b>0.32</b>	<b>0.37</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.

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>09.30.2024</b>	<b>12.31.2023</b>	<b>09.30.2024</b>	<b>12.31.2023</b>
<b>Current assets</b>				
<b>Subsidiaries</b>				
Structure sharing	286	54	751	1,336
<b>Noncurrent assets</b>				
<b>Subsidiaries</b>				
UEGA - loan	-	35,507	-	-
<b>Current liabilities</b>				
<b>Subsidiaries</b>				
Structure sharing	1,694	1,838	-	-
<b>Noncurrent liabilities</b>				
<b>Subsidiaries</b>				
Elejor advance	5,851	5,851	-	-

### 35.2 Other related party transactions

The table below shows the balances arising from other transactions with related parties carried out by the Company, except transactions arising from operations in a regulated environment, registered in accordance with the criteria and definitions established by regulatory agents. The details of the transactions are presented in the financial statements as of December 31, 2023.

Consolidated Related parties / Nature of operation	Assets		Liabilities		Revenue		Cost / Expense	
	09.30.2024	12.31.2023	09.30.2024	12.31.2023	09.30.2024	09.30.2023	09.30.2024	09.30.2023
<b>Entities with significant influence</b>								
State of Paraná - dividends	-	-	74,859	168,032	-	-	-	-
Energia Solidária Program	22,772	22,314	-	-	-	-	-	-
Employees transferred	345	382	-	-	-	-	-	-
Meteorological System of Paraná - Simepar (a)	-	-	748	702	-	-	(6,115)	(6,636)
<b>BNDES and BNDESPAR - dividends</b>	-	-	99,498	212,455	-	-	-	-
Financing (Note 20)	-	-	1,810,084	1,939,427	-	-	(122,220)	(41,550)
Debentures - wind farms (Note 21)	-	-	187,376	200,242	-	-	(17,149)	(5,432)
<b>State of Paraná investee</b>								
Sanepar (a)	18	19	-	-	5,535	18	-	-
<b>Joint ventures</b>								
Caiuá Transmissora de Energia (a)	338	326	-	-	2,994	2,882	-	-
Dividends	2,476	2,737	-	-	-	-	-	-
Integração Maranhense Transmissora - dividends	6,907	739	-	-	-	-	-	-
Matrinchã Transmissora de Energia - dividends	-	14,022	-	-	-	-	-	-
Guaraciaba Transmissora de Energia - dividends	34,604	44,882	-	-	-	-	-	-
Paranaíba Transmissora de Energia - dividends	5,025	8,360	-	-	-	-	-	-
Cantareira Transmissora de Energia - dividends	2,970	10,421	-	-	-	-	-	-
Mata de Santa Genebra Transmissão (a)	3,448	2,180	-	-	11,409	10,592	-	-
Dividends	-	13,837	-	-	-	-	-	-
<b>Associates</b>								
Dona Francisca Energética S.A. (a)	-	-	1,312	1,356	-	-	(10,875)	(11,814)
Dividends	-	514	-	-	-	-	-	-
Foz do Chopim Energética Ltda. (a)	-	301	-	-	1,456	2,667	-	-
<b>Key management staff</b>								
Fees and social security charges (Note 31.2)	-	-	-	-	-	-	(23,522)	(14,473)
Pension and healthcare plans	-	-	-	-	-	-	(1,362)	(1,011)
<b>Other related parties</b>								
Fundação Copel	-	-	-	-	-	-	-	-
Administrative property rental	-	-	131,282	120,451	-	-	(9,157)	(7,244)
Pension and healthcare plans (Note 22)	-	-	1,512,216	1,484,243	-	-	-	-
Lactec (a)	3	3	726	323	389	338	(1,353)	(4,692)
Tecpar (a)	-	-	-	-	1,706	1,515	-	-
Celepar (a)	-	-	1	-	851	831	(4)	-
Assembleia Legislativa do Paraná (a)	-	-	-	-	246	238	-	-
Portos do Paraná (a)	-	-	-	-	3,270	3,768	-	-

(a) Balances of energy purchase and sale contracts, provision of services and sharing of facilities.

Copel GeT has energy purchase commitments with Dona Francisca in the amount of R\$19,987 (R\$31,971 on December 31, 2023), and Copel COM has energy sale commitments signed with agencies and / or entities connected to the Paraná State Government, including Sanepar, totaling R\$209,454 (R\$216,029 on December 31, 2023).

With regard to key management personnel, the Long-Term Incentive Plan - ILP was established, as detailed in NE 29.4.

### 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 of the financial statements of December 31, 2023 and in Note 21 of these financial statements, specifically for new debentures issued.

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\$4,260 on September 30, 2024 (R\$4,492 on December 31, 2023) and made by Copel COM (Copel Mercado Livre), in the amount of R\$495,653 (R\$602,520 on December 31, 2023).

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 %
Caiuá Transmissora	Financing BNDES	02.15.2029	84,600	14,353	49.0
Cantareira Transmissora	Debentures	08.15.2032	100,000	75,935	49.0
	Financing	09.15.2032	426,834	331,720	
Guaraciaba Transmissora	Financing BNDES	01.15.2031	440,000	244,562	49.0
	Debentures	12.15.2030	118,000	107,691	
Matrinchã Transmissora (b)	Financing BNDES	06.15.2029	691,440	234,444	49.0
	Debentures (2 <sup>nd</sup> )	06.15.2029	180,000	126,388	
	Debentures (3 <sup>rd</sup> )	12.15.2038	135,000	163,594	
IMTE Transmissora	Financing	02.12.2029	142,150	29,660	49.0
Mata de Santa Genebra	Debentures (2 <sup>nd</sup> )	11.15.2030	210,000	1,694,115	50.1
	Debentures (3 <sup>rd</sup> )	11.15.2041	1,500,000		
Paranaíba Transmissora	Financing	10.15.2030	606,241	341,795	24.5
	Debentures	03.15.2028	120,000	61,234	

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

(b) 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.

**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	09.30.2024	12.31.2023
Energy purchase and transportation contracts	98,766,856	102,523,854
Acquisition of assets for electricity distribution	2,067,047	1,741,146

## 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	05.31.2025	2,764,597
Operational risks - HPP Governador Jayme Canet Junior	01.21.2025	2,316,006
Operational risks - Cutia and Bento Miguel	03.29.2025	2,225,164
Operational risks - HPP Colíder	12.01.2024	1,892,320
Operational risks - Brisa Potiguar	11.28.2025	1,101,652
Operational risks - Aventura e SRMN	11.28.2024	1,092,864
Operational risks - Ventos de Serra do Mel II e IV	11.28.2024	1,086,211
Operational risks - Elejor	09.07.2025	901,950
Fire - owned and rented facilities	08.24.2025	772,189
Legal guarantee	08.10.2025	683,415

In addition to the insurance policies listed above, the Company and its subsidiaries contract: Directors and Officers liability (D&O), insurance and other policies with lower values and have an indemnity contract, in addition to the D&O.

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

### 38.1 Transactions not involving cash

	Consolidated	
	09.30.2024	09.30.2023
Additions of contract assets (a)	157,984	176,447
Acquisitions of fixed assets (a)	4,532	6,704
Additions to the Right-of-use asset (b)	178,739	50,259
	<b>341,255</b>	<b>233,410</b>

(a) Correspond to the amount of purchases made in installments and not yet paid off by the end of the period.

(b) Recognition was offset by the lease liability item (Note 26).

These transactions did not involve cash, which is why they are not mentioned in the cash flow statement.

## 39. Assets held for sale and Discontinued operations

In compliance with the guidelines of Copel's Strategic Business Planning - Vision 2030 regarding the decarbonization of its portfolio of assets and prioritization of investments and actions directly linked to its core business (electric energy), Copel carried out the divestment processes of Copel's shares in Companhia Paranaense de Gás – Compagas and UEG Araucária S.A. (UEGA), as detailed in the financial statements of December 31, 2023.

On July 1, 2024, after all the conditions set forth in the Share Purchase and Sale Agreement were met, the divestment of all shares of Copel (20.3%) and Copel GET (60.9%) in UEGA to Âmbar Energia S.A. was completed for the total amount of R\$261,355, of which R\$58,132 had already been received as an advance on December 14, 2023. The gain recorded in the Company's income, net of transaction costs and taxes, was R\$14,504.

On July 10, 2024, the Control Block Purchase and Sale Agreement ("CCVBC") was signed with Compass Dois Ltda., a subsidiary of Compass Gás e Energia S.A., referring to the sale of all shares representing 51% of Compagas and on September 16, 2024, after all conditions set forth in the "CCVBC" were met, the divestment was completed. The Company received 40% of the equity value of R\$906,000, adjusted as per the contract considering the base date of December 31, 2023. The payment of the updated remaining balance will occur in stages, with 30% by September 16, 2025 and 30% by September 16, 2026. The gain recorded in the Company's income, net of transaction costs and taxes, was R\$455,842.

Upon completion of both processes, Copel ceased to control UEGA and Compagas, transferring their assets and liabilities and the management of their businesses to the acquirers.

Additionally, the divestment process of the Copel GET plants listed in Note 2.1 is underway. From the interim financial statements as of June 30, 2024, Management assessed the sale of the assets as highly probable, with the process expected to be completed within 12 months and, therefore, the Company understood that the criteria determined by CPC 31 / IFRS 5 to classify the assets and liabilities associated with these assets as held for sale. This group of plants does not fit into the concept of discontinued operations, under the terms of item 32 of CPC 31 / IFRS 5, since these assets do not represent an important separate line of business or geographic area of operations, nor do they represent a family subsidiary acquired exclusively with the aim of selling.

We present below the balances of these Copel GET assets and associated liabilities that were reclassified, measured at book values, considering that they are lower than fair values less selling expenses.

09.30.2024	Consolidated
<b>Assets classified as held for sale</b>	
Cash and cash equivalents	13
Other receivables	63,253
Property, plant and equipment	267,503
Intangible assets	16,625
	<b>347,394</b>
<b>Liabilities associated with assets classified as held for sale</b>	
Loans and financing	23,849
Accounts payable related to concession	556
	<b>24,405</b>

Still in compliance with CPC 31, item 25, the depreciation and amortization of the Copel GeT plants were ceased as of May 2024.

The following tables show the revenues, costs and expenses as well as the cash flow movement of Compagas and UEGA until the date of completion of the divestments, which were presented in separate lines, as a discontinued operation in the income, cash flows and added value statements,

Statements of Income from discontinued operations	Parent Company		Consolidated	
	09.30.2024	09.30.2023	09.30.2024	09.30.2023
Net operating revenue	-	-	561,141	764,755
Operating costs	-	-	(446,073)	(779,932)
<b>Gross profit</b>	-	-	<b>115,068</b>	<b>(15,177)</b>
Selling expenses	-	-	(16,261)	(9,157)
General and administrative expenses	-	-	(37,874)	(43,175)
Other operational income (expenses)	-	-	(2,374)	(3,031)
Equity in earnings of investees	(6,657)	(141,029)	-	-
	<b>(6,657)</b>	<b>(141,029)</b>	<b>(56,509)</b>	<b>(55,363)</b>
<b>Profit (loss) before financial results and taxes</b>	<b>(6,657)</b>	<b>(141,029)</b>	<b>58,559</b>	<b>(70,540)</b>
Financial results	-	-	(10,806)	(4,873)
<b>Operating profit (loss)</b>	<b>(6,657)</b>	<b>(141,029)</b>	<b>47,753</b>	<b>(75,413)</b>
Income tax and social contribution	-	-	(26,527)	(56,853)
<b>Net income (loss)</b>	<b>(6,657)</b>	<b>(141,029)</b>	<b>21,226</b>	<b>(132,266)</b>
Gain on the share sales operation	714,742	-	725,778	-
Income tax and social contribution	(244,395)	-	(255,433)	-
<b>Net income (loss) from discontinued operations</b>	<b>463,690</b>	<b>(141,029)</b>	<b>491,571</b>	<b>(132,266)</b>
Other comprehensive income from discontinued operations	-	-	-	-
<b>Comprehensive income from discontinued operations</b>	<b>463,690</b>	<b>(141,029)</b>	<b>491,571</b>	<b>(132,266)</b>

Statements of Income from discontinued operations	Parent Company		Consolidated	
	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023	07.01.2024 to 09.30.2024	07.01.2023 to 09.30.2023
Net operating revenue	-	-	155,828	242,143
Operating costs	-	-	(120,700)	(199,465)
<b>Gross profit</b>	-	-	<b>35,128</b>	<b>42,678</b>
Selling expenses	-	-	(6,072)	(3,506)
General and administrative expenses	-	-	(7,372)	(15,482)
Other operational income (expenses)	-	-	(1,491)	(2,024)
Equity in earnings of investees	4,757	(6,489)	-	-
	<b>4,757</b>	<b>(6,489)</b>	<b>(14,935)</b>	<b>(21,012)</b>
<b>Profit (loss) before financial results and taxes</b>	<b>4,757</b>	<b>(6,489)</b>	<b>20,193</b>	<b>21,666</b>
Financial results	-	-	(5,519)	(4,754)
<b>Operating profit (loss)</b>	<b>4,757</b>	<b>(6,489)</b>	<b>14,674</b>	<b>16,912</b>
Income tax and social contribution	-	-	(5,310)	(12,649)
<b>Net income (loss)</b>	<b>4,757</b>	<b>(6,489)</b>	<b>9,364</b>	<b>4,263</b>
Gain on the share sales operation	714,742	-	725,778	-
Income tax and social contribution	(244,395)	-	(255,433)	-
<b>Net income (loss) from discontinued operations</b>	<b>475,104</b>	<b>(6,489)</b>	<b>479,709</b>	<b>4,263</b>

The table below shows the reconciliation of the results of the discontinued operation. The amounts of elimination of intercompany costs and expenses refer mainly to the operation and maintenance services of UEGA provided by Copel GeT, and the monetary adjustment of dividends from Compagas and UEGA.

	09.30.2024	09.30.2023
Result of discontinued operations attributed to shareholders of the parent company	463,690	(141,029)
Result of discontinued operations attributed to non-controlling shareholders	16,539	(1,542)
	<b>480,229</b>	<b>(142,571)</b>
( + ) Elimination of intercompany costs/expenses	11,342	10,305
<b>Consolidated results of discontinued operations</b>	<b>491,571</b>	<b>(132,266)</b>

Statements of Cash Flows from discontinued operations	Parent Company		Consolidated	
	09.30.2024	09.30.2023	09.30.2024	09.30.2023
Net income	(6,657)	(141,029)	21,226	(132,266)
Adjustments to reconcile net income	3,942	141,029	39,476	282,916
Dividends and interest on own capital received	21,626	139,187	36,868	-
Changes in assets and liabilities	-	-	(57,434)	16,703
Debentures - interest due and paid	-	-	(25,051)	-
Charges on loans granted from related parties	2,763	-	2,763	-
Taxes and charges paid	-	-	(14,228)	(49,002)
<b>Cash flows from operational activities</b>	<b>21,674</b>	<b>139,187</b>	<b>3,620</b>	<b>118,351</b>
Financial investments	-	-	(111)	(191)
Loans and financing granted to related parties	(14,500)	-	-	-
Receipt of loans and financing granted to related parties	49,500	-	49,500	-
Additions to contract assets, property, plant and equipment and intangible assets	-	-	(25,659)	(23,965)
Disposal receipt	432,566	-	584,983	-
<b>Cash flows from investment activities</b>	<b>467,566</b>	-	<b>608,713</b>	<b>(24,156)</b>
Issue of Debentures	-	-	-	294,045
Loans and financing obtained from third parties	-	-	59,935	-
Payments of principal - debentures	-	-	(55,313)	-
Amortization of principal of lease liabilities	-	-	(2,338)	(2,253)
Dividends and interest on own capital paid	-	-	(11,940)	(133,730)
<b>Cash flows from financing activities</b>	-	-	<b>(9,656)</b>	<b>158,062</b>
<b>Changes in cash and cash equivalents</b>	<b>489,240</b>	<b>139,187</b>	<b>602,677</b>	<b>252,257</b>

Statements of Added Value from discontinued operations	Parent Company		Consolidated	
	09.30.2024	09.30.2023	09.30.2024	09.30.2023
<b>Added value to distribute</b>				
Income	-	-	692,131	1,023,395
( - ) Supplies acquired from third parties	-	-	(641,162)	(893,951)
( - ) Depreciation and amortization	-	-	-	(46,799)
( + ) Transferred added value	708,085	(141,029)	755,960	34,073
	<b>708,085</b>	<b>(141,029)</b>	<b>806,929</b>	<b>116,718</b>
<b>Distribution of Added Value</b>				
Personnel	-	-	36,558	36,718
Government	-	-	(16,889)	172,946
Third Parties	-	-	40,256	39,320
Shareholders	708,085	(141,029)	747,004	(132,266)
	<b>708,085</b>	<b>(141,029)</b>	<b>806,929</b>	<b>116,718</b>

## 40. Subsequent events

### 40.1 Debentures funding

On October 15, 2024, Copel GeT concluded the settlement of the 9<sup>th</sup> issue of simple debentures, non-convertible into shares, with additional personal guarantee, in three series, in the amounts of R\$800,000, R\$500,000 and R\$300,000. The remuneration corresponds to the accumulated variation of the DI plus a surcharge of 0.52% per year, 0.65% per year and 0.95% per year and the maturity term is 5, 7 and 10 years, in each series, respectively.

Curitiba, November 06, 2024

Daniel Pimentel Slaviero  
Chief Executive Officer

Márcia Cristine Ribeirete Baena  
Vice President of People and Management

Felipe Gutterres Ramella  
Vice President of Finance and Investors  
Relations

Diogo Mac Cord de Faria  
Vice President of Strategy, New Business  
and Digital Transformation

Yuri Müller Ledra  
Vice President of Legal and Compliance

André Luiz Gomes da Silva  
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Robson Carlos Nogueira  
Accountant - CRC PR-047941/O-4



## COMMENTS ON PERFORMANCE

As of September 30, 2024

All amounts expressed in thousands of Brazilian reais

### 1. Investments

The majority of Copel's investments in 2024 are equipment in the energy distribution segment, which reached R\$1,653.4 million by September 30, 2024. The investments made at Copel DIS cover line and substation works, and the expansion and automation of electrical infrastructure, highlighting the Transformation Program, which involves the construction of new networks and the implementation of smart grid technology in the state of Paraná. The investments in this program from the beginning of the year until September 30, 2024 were made as follows:

**Paraná Tri-Phase** (*Paraná Trifásico*): R\$580 million were invested and 3,765 km of network had been built.

**Smart Grid** (*Rede Elétrica Inteligente*): R\$99 million were invested and 302.9 thousand smart meters were installed.

**Total Reliability** (*Confiabilidade Total*): R\$69.5 million were invested and 88.7% of the planned schedule.

### 2. Energy Market

Copel's Consolidated Market	Nº de customers / contracts			Energy sold (GWh)					
	Sep-24	Sep-23	Δ%	3Q24	3Q23	Δ%	9M24	9M23	Δ%
<b>Copel DIS</b>	<b>5,159,540</b>	<b>5,075,638</b>	<b>1.7</b>	<b>6,141</b>	<b>5,525</b>	<b>11.2</b>	<b>17,286</b>	<b>16,977</b>	<b>1.8</b>
Captive Market	5,159,261	5,075,363	1.7	4,898	4,772	2.6	16,010	14,852	7.8
Concessionaries and Licensees	7	7	-	18	20	(10.0)	67	66	1.3
CCEE (Assignments MCSD EN)	272	268	1.5	532	75	609.3	602	172	249.7
CCEE (MCP) <sup>2</sup>	-	-	-	693	658	5.3	608	1,887	(67.8)
<b>Copel GeT</b>	<b>523</b>	<b>352</b>	<b>48.6</b>	<b>3,621</b>	<b>3,927</b>	<b>(7.8)</b>	<b>12,317</b>	<b>12,440</b>	<b>(1.0)</b>
CCEAR (Copel DIS)	4	3	33.3	30	29	3.4	94	91	3.3
CCEAR (other concessionaries)	119	118	0.8	581	1,741	(66.6)	1,736	3,189	(45.6)
Bilateral Agreements (Copel Comercialização)	396	227	74.4	2,951	2,694	9.5	10,014	9,124	9.8
Bilateral Agreements <sup>1</sup>	4	4	-	40	36	11.1	132	227	(41.9)
CCEE (MCP) <sup>2</sup>	-	-	-	19	(573)	(103.3)	341	(191)	(278.5)
<b>Wind Farms Complexes</b>	<b>660</b>	<b>600</b>	<b>10.0</b>	<b>1,113</b>	<b>1,166</b>	<b>(4.5)</b>	<b>3,288</b>	<b>3,223</b>	<b>2.0</b>
CCEAR (Copel DIS)	15	15	-	31	31	-	96	83	15.7
CCEAR (other concessionaries)	580	546	6.2	657	577	13.9	1,852	1,546	19.8
CER	10	10	-	230	231	(0.4)	694	685	1.3
Bilateral Agreements (Copel Comercialização)	22	13	69.2	137	180	(23.9)	316	450	(29.8)
Bilateral Agreements	33	16	106.3	179	187	(4.3)	419	436	(3.9)
CCEE (MCP) <sup>2</sup>	-	-	-	(121)	(40)	202.5	(89)	23	-
<b>Copel Comercialização</b>	<b>1,602</b>	<b>1,753</b>	<b>(8.6)</b>	<b>5,814</b>	<b>5,526</b>	<b>5.2</b>	<b>17,383</b>	<b>16,724</b>	<b>3.9</b>
Free Customers	1,413	1,620	(12.8)	2,753	3,014	(8.7)	7,982	8,862	(9.9)
Bilateral Agreements (Group Companies)	12	24	(50.0)	321	330	(2.7)	604	398	51.8
Bilateral Agreements	177	109	62.4	2,713	2,182	24.3	8,673	7,221	20.1
CCEE (MCP) <sup>2</sup>	-	-	-	27	-	-	124	243	(49.0)
<b>Total Copel</b>	<b>5,162,325</b>	<b>5,078,343</b>	<b>1.7</b>	<b>16,689</b>	<b>16,144</b>	<b>3.4</b>	<b>50,274</b>	<b>49,364</b>	<b>1.8</b>
Eliminations (intra-group operations)	-	-	-	<b>3,470</b>	<b>3,264</b>	<b>6.3</b>	<b>10,804</b>	<b>10,383</b>	<b>4.1</b>
<b>Total Consolidated Copel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,219</b>	<b>12,880</b>	<b>2.6</b>	<b>39,470</b>	<b>38,981</b>	<b>1.3</b>

Note: Does not consider the energy made available through the MRE (Energy Reallocation Mechanism) and the energy from TPP Araucária sold on the CCEE Spot Market.

<sup>1</sup> Includes Short-Term Sales Contracts and CBR.

<sup>2</sup> Negative values mean that there were more purchases than sales.

CCEE: Electric Energy Trading Chamber / CCEAR: Energy Trading Contracts in the Regulated Environment / MCP: Short-Term Market / CER: Reserve Energy Contract / MCSD EN - Compensation Mechanism for New Energy Surpluses and Deficits / MVE - Sale of energy to the free market through the Surplus Sale Mechanism.

### 3. Administration

Employees	Sep 2024	Sep 2023
<b>Copel and subsidiaries</b>		
Copel Holding	60	83
Copel Geração e Transmissão	1,104	1,482
Copel Distribuição	3,237	4,224
Copel Comercialização	36	41
	<b>4,437</b>	<b>5,830</b>
<b>Subsidiaries with non-controlling interests</b>		
Elejor	7	7
	<b>7</b>	<b>7</b>

### 4. Economic and Financial Results

#### Net operating revenue

	09.30.2024	09.30.2023	Variation		3Q24	3Q23	Variation	
			R\$	%			R\$	%
Electricity sales to final customers	6,255,268	5,753,677	501,591	8.7%	1,970,334	2,023,937	(53,603)	-2.6%
Electricity sales to distributors	2,301,493	2,738,710	(437,217)	-16.0%	834,657	998,600	(163,943)	-16.4%
Use of the main distribution and transmission grid	5,133,304	4,347,990	785,314	18.1%	1,660,092	1,502,528	157,564	10.5%
Construction income	1,908,985	1,746,127	162,858	9.3%	661,016	616,653	44,363	7.2%
Fair value of assets from the indemnity for the concession	49,467	41,898	7,569	18.1%	17,190	8,283	8,907	107.5%
Result of sectorial financial assets and liabilities	566,185	879,709	(313,524)	-35.6%	420,709	273,256	147,453	54.0%
Other operating revenue	417,170	403,659	13,511	3.3%	171,610	120,732	50,878	42.1%
	<b>16,631,872</b>	<b>15,911,770</b>	<b>720,102</b>	<b>4.5%</b>	<b>5,735,608</b>	<b>5,543,989</b>	<b>191,619</b>	<b>3.5%</b>

The change in net operating revenue accrued was mainly due to the following facts:

- Variation in Copel DIS's electricity supply revenue mainly impacted by Periodic Tariff Adjustments (17.37% increase between June 24, 2023 and June 23, 2024 and 4.0% reduction from June 24, 2024), increase in the captive market billed by 7.8% and by the growth in the number of consumers. On the other hand, there was a reduction in revenue from supply to free consumers of Copel Mercado Livre, due to the reduction in market and energy prices, mainly due to the improvement in the hydrological scenario, which lasted until the beginning of the second half of the year;
- Reduction in Revenue from electricity sales to distributors, mainly due to the lower average price of energy sold by Copel GeT and Copel Mercado Livre in the Free Market ("ACL"), the reduction in energy billed in the regulated environment (ACR) due to the termination of some of Copel GeT contracts and the higher provision for the deviation of wind plants due to the operational restriction of transmission and the reduction in winds;
- Increase in Revenue from the use of the distribution grid, mainly due to the adjustment in the distribution usage tariff of 6.32% effective between June 24, 2023 and June 23, 2024 and 2.69% as from June 24, 2024, as well the variation in the wire market by 8.2%, partially offset by the impacts of the tariff review of Copel GeT's transmission contract assets;
- Increase in Construction revenue, mainly due to investments in the energy distribution segment;
- Variation in the Result of sectorial financial assets and liabilities, mainly due to the growth of the billed market, the better adherence of tariff coverage in relation to the realized costs of Portion A (non-manageable costs) in the first half, partially impacted by higher costs in 3Q24, due to the hydrological scenario;
- Variation in Other operating revenues mainly due to the increase in revenue from leases and rentals, offset by the effects in the fair value of energy purchases and sale operations.

## Operating Costs and Expenses

	09.30.2024	09.30.2023	Variation		3Q24	3Q23	Variation	
			R\$	%			R\$	%
Electricity purchased for resale	6,314,383	5,694,126	620,257	10.9%	2,327,982	1,995,559	332,423	16.7%
Charge of the main distribution and transmission grid	2,222,422	2,118,488	103,934	4.9%	714,064	764,852	(50,788)	-6.6%
Personnel and management	857,625	1,561,690	(704,065)	-45.1%	278,929	859,142	(580,213)	-67.5%
Pension and healthcare plans	198,988	194,209	4,779	2.5%	63,291	64,280	(989)	-1.5%
Materials	62,236	64,751	(2,515)	-3.9%	22,093	23,497	(1,404)	-6.0%
Materials and supplies for power electricity	936	17,654	(16,718)	-94.7%	-	7,175	(7,175)	-100.0%
Third-party services	772,679	728,352	44,327	6.1%	274,613	265,684	8,929	3.4%
Depreciation and amortization	1,089,197	1,027,232	61,965	6.0%	368,414	347,777	20,637	5.9%
Credit losses, provisions and reversals	227,955	204,772	23,183	11.3%	68,379	141,171	(72,792)	-51.6%
Construction cost	1,902,041	1,734,494	167,547	9.7%	658,392	615,011	43,381	7.1%
Other operational costs and expenses, net	67,191	301,704	(234,513)	-77.7%	(135,638)	76,134	(211,772)	-278.2%
	<b>13,715,653</b>	<b>13,647,472</b>	<b>68,181</b>	<b>0.5%</b>	<b>4,640,519</b>	<b>5,160,282</b>	<b>(519,763)</b>	<b>-10.1%</b>

The variation in operating costs and expenses resulted mainly from the following facts:

- Increase in Electricity purchased for resale, mainly due to the increase in the energy from mini and micro generators and New Energy Auctions which increased Copel DIS CCEARs;
- Increase in Charge of the main distribution and transmission grid mainly due to the readjustment of contracts for use of the grid and an increase in System Service Charges – ESS, partially offset by the lower value of Reserve Energy Charge – EER;
- Reduction in Personnel and Management, mainly due to the compensation in 2023 of the additional second third of vacation and the provisioning of the Voluntary Dismissal Program, approved in the Collective Labor Agreement, which will not recur in 2024, as well as the reduction in the number of employees;
- Increase in Third-party services, mainly due to the increase in maintenance of the electrical system costs of Copel DIS;
- Increase in Depreciation and amortization due to the entry into operation of new assets, mainly due to the increase in investments by Copel DIS;
- Variation in Credit losses, provisions and reversals which reflects the increase in credit losses expected in 2024, the reduction in the litigation provision and the partial reversal of impairment in 2023 non-recurring in this period;
- Increase in Construction costs, mainly due to investments in the energy distribution segment;
- Reduction in other operational costs and expenses resulting mainly from the gain on the sale of properties unserviceable to the Copel GeT and FDA concessions.

## Equity in earnings of investees

The Equity in earnings of investees until September 2024 was 7.9% lower than the value recorded in the same period in 2023, resulting from the equity in electricity transmission joint ventures, mainly due to the reduction in inflation indices that restate assets transmission contract.

## Financial Results

The 13.2% variation in the financial result until September 2024 compared to the same period in 2023, is mainly due to the lower monetary variation and debt charges expenses and the higher return from financial investments.

## Ebitda

<b>Consolidated</b>						
	<b>09.30.2024</b>	<b>09.30.2023</b>	<b>Variation</b>	<b>3Q24</b>	<b>3Q23</b>	<b>Variation</b>
<b>Ebitda Calculation - continued operations</b>						
Net income from continuing operations	2,224,206	1,384,359	60.67%	1,217,089	441,163	175.88%
(Net income) from discontinued operations	(491,571)	132,266	-471.65%	(479,709)	(4,263)	11152.85%
Deferred IRPJ and CSLL	420,595	(204,345)	-305.83%	132,828	(280,291)	-147.39%
Provision for IRPJ and CSLL	208,150	297,404	-30.01%	65,713	(27,870)	-335.78%
Financial expenses (income), net	780,237	899,289	-13.24%	222,378	322,810	-31.11%
<b>Ebit</b>	<b>3,141,617</b>	<b>2,508,973</b>	<b>25.22%</b>	<b>1,158,299</b>	<b>451,549</b>	<b>156.52%</b>
Depreciation and amortization	1,089,197	1,027,232	6.03%	368,414	347,777	5.93%
<b>Ebitda</b>	<b>4,230,814</b>	<b>3,536,205</b>	<b>19.64%</b>	<b>1,526,713</b>	<b>799,326</b>	<b>91.00%</b>
Attributed to shareholders of the parent company	4,224,794	3,517,404	20.11%	1,526,221	794,597	92.07%
Attributed to non-controlling shareholders	6,020	18,801	-67.98%	492	4,729	-89.60%
<b>Ebitda Margin Calculation</b>						
Ebitda	4,230,814	3,536,205	19.64%	1,526,713	799,326	91.00%
Net operating revenues - ROL	16,631,872	15,911,770	4.53%	5,735,608	5,543,989	3.46%
<b>Ebitda Margin % (Ebitda ÷ ROL)</b>	<b>25.4%</b>	<b>22.2%</b>	<b>14.4%</b>	<b>26.6%</b>	<b>14.4%</b>	<b>84.7%</b>

Ebitda (earnings before interest, taxes, depreciation and amortization) is a non-accounting measure prepared by the Company that 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.

## External audit

Under the terms established by internal Corporate Governance rules and under the review and supervision of the Statutory Audit Committee and, in accordance with CVM Resolution No. 23/2021, the Company and its wholly-owned subsidiaries have a contract with PricewaterhouseCoopers Auditores Independentes Ltda. as of January 1, 2024.

## COMPOSITION OF GROUPS RESPONSIBLE FOR GOVERNANCE

### BOARD OF DIRECTORS

Chairman	MARCEL MARTINS MALCZEWSKI
Executive Secretary	MARCO ANTÔNIO BARBOSA CÂNDIDO
Members	CARLOS BIEDERMANN
	MARCELO SOUZA MONTEIRO
	JACILDO LARA MARTINS
	GERALDO CORRÊA DE LYRA JUNIOR
	PEDRO FRANCO SALES
	VIVIANE ISABELA DE OLIVEIRA MARTINS
	FAUSTO AUGUSTO DE SOUZA

### STATUTORY AUDIT COMMITTEE

Coordinator of Statutory Audit Committee	CARLOS BIEDERMANN
Member	PEDRO FRANCO SALES
External Member	LUIZ CLAUDIO MAIA VIEIRA

### FISCAL COUNCIL

President of Fiscal Council	DEMETRIUS NICHELE MACEI
Sitting Members	FRANCISCO OLINTO VELO SCHMITT
	FILIPPE BORDALO DI LUCCIO
Deputy Members	JOSÉ PAULO DA SILVA FILHO
	KUNO DIETMAR FRANK
	PATRICIA DA SILVA BARROS

### EXECUTIVE BOARD

Chief Executive Officer	DANIEL PIMENTEL SLAVIERO
Vice President of People and Management	MÁRCIA CRISTINE RIBEIRETE BAENA
Vice President of Finance and Investors Relations	FELIPE GUTTERRES RAMELLA
Vice President of Strategy, New Business and Digital Transformation	DIOGO MAC CORD DE FARIA
Vice President of Legal and Compliance	YURI MÜLLER LEDRA
Vice President of Regulation and Market	ANDRÉ LUIZ GOMES DA
Executive Director of Governance, Risk and Compliance	VICENTE LOIÁCONO NETO
Executive Director of Communication	DAVID CAMPOS
Executive Director of Supply	ANDERSON COTIAS E SILVA

### ACCOUNTANT

CRC-PR-047941/O-4	ROBSON CARLOS NOGUEIRA
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### Information about this report:

Investor relations:	Phone: +55 (41) 3222-2027 ri@copel.com
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(A free translation of the original in Portuguese)

## **Report on review of parent company and consolidated interim financial statements**

To the Board of Directors and Stockholders  
Companhia Paranaense de Energia

### **Introduction**

We have reviewed the accompanying interim balance sheet of Companhia Paranaense de Energia ("Company") as at September 30, 2024 and the related statements of income and comprehensive income for the quarter-and nine-month period then ended, and the statements of changes in equity and cash flows for the nine-month period then ended, as well as the accompanying consolidated interim balance sheet of the Company and its subsidiaries ("Consolidated") as at September 30, 2024 and the related consolidated statements of income and comprehensive income for the quarter and nine-month period then ended, and the consolidated statements of changes in equity and cash flows for the nine-month period then ended, and notes, comprising material accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these parent company and consolidated interim financial statements in accordance with the accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC), and International Accounting Standard (IAS) 34 - Interim Financial Reporting, of the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on these interim financial statements based on our review.

### **Scope of review**

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International 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**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim financial statements referred to above do not present fairly, in all material respects, the financial position of the Company and of the Company and its subsidiaries as at September 30, 2024, and the parent company financial performance for the quarter and nine-month period then ended and its cash flows for the nine-month period then ended, as well as the consolidated financial performance for the quarter and nine-month period then ended and the consolidated cash flows for the nine-month period then ended, in accordance with CPC 21 and IAS 34.



Companhia Paranaense de Energia

## **Other matters**

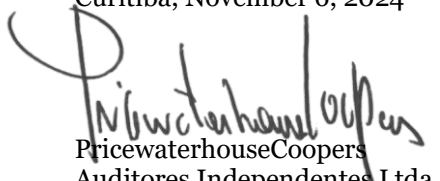
### **Statements of Value Added**

The interim financial statements referred to above include the parent company and consolidated statements of value added for the nine-month period ended September 30, 2024. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim financial statements for the purpose concluding whether they are reconciled with the interim financial statements and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and that they are consistent with the parent company and consolidated interim financial statements taken as a whole.

### **Audit and review of previous period financial statements**

The original individual and consolidated financial statements of the Company for the year ended December 31, 2023, and the review of the individual and consolidated interim financial statements for the nine-month period ended September 30, 2023, were audited and reviewed as applicable by another firm of auditors whose reports, dated February 29, 2024, and November 8, 2023, respectively, expressed an unmodified opinion and conclusion on those statements.

Curitiba, November 6, 2024

  
PricewaterhouseCoopers  
Auditores Independentes Ltda.  
CRC 2SP000160/F-6

Guilherme Naves Valle  
Contador CRC 1MG070614/O-5

**FISCAL COUNCIL'S OPINION**  
**ON THE INTERIM FINANCIAL INFORMATION FOR THE THIRD QUARTER OF YEAR 2024**

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 3<sup>rd</sup> quarter of 2024 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 review report on the individual and consolidated interim financial information as of September 30, 2024, of the independent auditor, PricewaterhouseCoopers Auditores Independentes Ltda., issued without reservations, the Supervisory Board record that they have not become aware of any fact or evidence that is not reflected in the Interim Financial Information for the quarter ended September 30, 2024 and they express their opinion that such statements may be disclosed.

Curitiba, November 6, 2024

**DEMETRIUS NICHELE MACEI**

President of Fiscal Council

**FRANCISCO OLINTO VELO SCHMITT**

**FILIFE BORDALO DI LUCCIO**



## COMMENT ON THE BEHAVIOR OF BUSINESS PROJECTIONS

Companhia Paranaense de Energia - Copel (B3 - Brasil, Bolsa e Balcão: CPLE3; CPLE5; CPLE6) presents the monitoring of its projection of the Investment Program for the period ended September 30, 2024 in comparison with the estimate disclosed in the Financial Statements of fiscal year ending on December 31, 2023.

INVESTMENT PROGRAM – PERIOD ENDING SEPTEMBER 30, 2024			
INVESTMENT PROGRAM	ACCUMULATED 3 <sup>rd</sup> QUARTER* (A)	PROJECTED 2024* (B)	% (A/B)
Generation and Transmission <sup>1</sup>	107,700	209,663	51%
Distribution <sup>2</sup>	1,653,800	2,091,720	79%
Wind projects <sup>3</sup>	19,900	55,487	36%
Other <sup>4</sup>	42,500	75,320	56%
Grant Bonus for HPPs Foz do Areia, Segredo and Salto Caxias	-	3,700,000	0%
<b>Total</b>	<b>1,823,900</b>	<b>6,132,190</b>	<b>30%</b>

\*(Amounts in R\$Thousand)

1 Includes Bela Vista (Generation), Marumbi (Transmission), Costa Oeste (Transmission), Uirapuru (Transmission) and FDA (Generation).

2 Includes "Transformação" Program composed by "Paraná Trifásico", "Rede Elétrica Inteligente" and "Confiabilidade Total" projects.

3 Includes Brisa Potiguar, Cutia Empreendimentos Eólicos, São Bento Energia, Jandaíra Energias Renováveis, Vilas, Aventura and Santa Rosa & Novo Mundo wind complexes.

4 Includes Holding, Copel Comercialização and Copel Serviços

In the Generation and Transmission and Wind Projects programs, disbursement projections are concentrated for the next quarter.

## STATEMENT

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 Ruling No. 80/2022, state that:

**(i)** We have reviewed and discussed and agree with the opinions expressed in the audit report of PricewaterhouseCoopers Auditores Independentes Ltda. related to the interim financial information of Copel of September 30, 2024; and

**(ii)** We have reviewed and discussed and agree with the interim financial information of Copel of September 30, 2024.

In witness whereof, we sign this document.

Curitiba, November 6, 2024

Daniel Pimentel Slaviero  
Chief Executive Officer

Márcia Cristine Ribeirete Baena  
Vice President of People and  
Management

Felipe Gutterres Ramella  
Vice President of Finance and Investors  
Relations

Diogo Mac Cord de Faria  
Vice President of Strategy, New  
Business and Digital Transformation

Yuri Müller Ledra  
Vice President of Legal and Compliance

André Luiz Gomes da Silva  
Vice President of Regulation and Market