

# **RULES OF PROCEDURE OF THE STATUTORY AUDIT COMMITTEE OF COPEL**

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## **RULES OF PROCEDURE OF THE STATUTORY AUDIT COMMITTEE OF COPEL**

Approved at the 71<sup>st</sup> Extraordinary Meeting of the Board of Directors (“CAD”), held on May 19, 2005, and amended at the 142<sup>nd</sup> Ordinary Meeting of the CAD, held on September 11, 2013, and at the 135<sup>th</sup> Extraordinary Meeting of the CAD, held on August 11, 2015, and at the 182<sup>nd</sup> Ordinary Meeting of the CAD, held on September 12, 2018, and at the 185<sup>th</sup> Ordinary Meeting of the CAD, held on December 12, 2018, and at the 217<sup>th</sup> Ordinary Meeting of the CAD, held on August 04, 2021, and at the 242<sup>nd</sup> Ordinary Meeting of the CAD, held on September 20, 2023, and at the 261<sup>st</sup> Ordinary Meeting of the CAD, held on April 16, 2025.

### **CHAPTER I – PURPOSE**

**Art. 1** These Rules of Procedure define the responsibilities, duties, competences and assignments of the Statutory Audit Committee of Copel, in compliance with the provisions of the Companhia Paranaense de Energia – Copel’s Bylaws, Brazilian legislation and other regulations – particularly CVM Instruction No. 80/2022 – and U.S. legislation and regulations, including the provisions of *Sarbanes-Oxley Act* (SOX); and the rules issued by the *Securities and Exchange Commission* – SEC, and by the *New York Stock Exchange (NYSE)*; as well as good corporate governance practices.

**Sole paragraph.** The Statutory Audit Committee shall be unique to the Company and its Wholly-Owned Subsidiaries, and may exercise its assignments and responsibilities with the Company’s directly or indirectly controlled companies, upon resolution of the Board of Directors.

### **CHAPTER II – COMPOSITION, ASSESSMENT AND COMPENSATION**

**Art. 2** The Statutory Audit Committee is an independent statutory body, of a permanent advisory nature, which advises the Board of Directors, with the functions of auditing, supervising and overseeing:

- I accounting and financial reporting processes;
- II internal controls, risk management and compliance; and
- III the activities of the Internal Audit and the independent external auditors.

**Art. 3** The Statutory Audit Committee shall be composed of 03 (three) to 05 (five) members elected and dismissible by the Board of Directors, all with a unified term of office of 02 (two) years, re-election permitted, observing the following parameters:

- I have a majority of independent members, in accordance with CVM Instruction No. 80/2022;
- II at least 01 (one) member shall have recognized professional experience in corporate accounting matters, which characterizes him/her as a “financial expert” under the terms of applicable regulations;

- III** at least 01 (one) of the members of the Statutory Audit Committee shall be elected from among the members of the Board of Directors;
  - IV** at least 01 (one) of the members of the Committee shall not be a member of the Board of Directors and shall be chosen from among individuals with recognized market experience and technical expertise; and
  - V** the Committee Coordinator shall be an independent member of the Board of Directors, in accordance with CVM Instruction No. 80/2022.
- § 1** The role of a Statutory Audit Committee member cannot be delegated and does not allow for substitutes.
  - § 2** In addition to the other cases provided for in legislation, the position of a member who, without justification, fails to attend 02 (two) consecutive meetings or 03 (three) intermittent meetings, between the last twelve meetings, will be considered vacant.
  - § 3** When the specific rule applies, Committee members may only rejoin such body, in the same company, if at least 03 (three) years have elapsed since the end of their previous term of office, for any period.
  - § 4** The replacement of a member of the Statutory Audit Committee must be reported to the Comissão de Valores Mobiliários - CVM within 07 (seven) business days of his/her replacement and to the *New York Stock Exchange - NYSE* within 05 (five) business days of his/her replacement.
  - § 5** The Coordinator of the Statutory Audit Committee shall be elected by the Board of Directors, from among its independent members, who shall be responsible for complying with the decisions of the body.
  - § 6** The maximum term of office for the members of the Statutory Audit Committee is 10 (ten) years.
  - § 7** Members of the Executive Board of the Company, its controlled companies, holding company, affiliates or companies under common control, directly or indirectly, are prohibited from participating in the Committee.

**Art. 4** The members of the Statutory Audit Committee shall be elected at the first meeting of the Board of Directors to be held after the end of the previous term.

**Sole paragraph.** The election of the members of the Statutory Audit Committee shall be recorded in the minutes of the Board of Directors meeting that deliberates on the matter, indicating the qualifications and the term of office of each elected member, in accordance with publication rules under current legislation and/or applicable regulations.

**Art. 5** In the event of resignation, death or impediment, the Board of Directors shall elect a substitute member within 30 (thirty) days.

- § 1 The members of the Statutory Audit Committee shall be dismissed by decision of the Board of Directors or when their independence is affected by circumstances of a conflict or potential conflict of interest.
- § 2 The term of office of the members of the Statutory Audit Committee shall be automatically extended until the investiture of the new members, except in the event of resignation, dismissal or as provided for in §6 of Art. 3.

**Art. 6** Only the member of the Statutory Audit Committee who meets the requirement of recognized experience in corporate accounting matters, in internal controls and in financial and auditing, cumulatively, in accordance with applicable legislation, shall be designated as a “financial expert”.

**Sole Paragraph.** In Form 20-F, the Company shall disclose the name of the “financial expert” participating in the Statutory Audit Committee, ensuring his/her independence from Administration, or disclose the reasons for the expert’s absence from the composition of the body.

**Art. 7** The members of the Statutory Audit Committee shall be invested in their positions by signing the Term of Office, having it recorded in the minutes book.

- § 1 The Term of Office must be signed within 30 (thirty) days of the election or nomination, under penalty of ineffectiveness, unless justification is accepted by the body to which the member has been elected, and it must indicate at least one address for receiving summonses and subpoenas of administrative and judicial proceedings, relating to acts of his/her management. Any alteration to the indicated address may only be made by written communication to the Company.
- § 2 The members of the Statutory Audit Committee shall sign the Term of Adhesion to the Policy on Security Trading and Material Act or Fact Information Disclosure, the Term of Adhesion to the Policy on Transactions with Related Parties and the Term of Receipt and Commitment to the Code of Conduct.
- § 3 Due to incompatibility, the following individuals are prohibited from being nominated to the Statutory Audit Committee:
  - a) representatives of the regulatory authority to which the Company is subject, Ministers of State, Secretaries of State, Municipal Secretaries, holders of positions without permanent ties to the public service, of a special nature or of senior management and advisory positions in public administration, statutory leaders of political parties and holders of mandates in the Legislative Power of any entity of the federation, even if they are on leave from office; and
  - b) any person who, in the last 36 (thirty-six) months, has acted a participant in the decision-making structure of a political party or in a position in a trade union organization.

- Art. 8** Nominees for the Statutory Audit Committee shall be subject to a background check procedure, in accordance with current regulations, and in compliance with the Company's Policy on Nomination and other internal regulations.
- § 1** The members of the Statutory Audit Committee must update annually the registration form in accordance with the Company's Policy on Nomination, referring to items that address: (i) cases of prohibition or impediment provided for in Federal Law No. 64/1990, CVM Instruction No. 80/2022 and Federal Law No. 6,404/76; (ii) independent member status; (iii) the existence of any administrative or judicial litigation in which they are listed as demandant or defendant, involving the Company for which they are being nominated, Copel or any of its companies; and (iv) the occupation of a position as Administrator (Board of Directors, Vice Presidency and Executive Board) or Supervisory Board in Copel group companies.
- § 2** If the members of the Statutory Audit Committee are faced with questions regarding a possible new relationship that could constitute a potential conflict of interest, they should consult the Company.
- § 3** If the members of the Statutory Audit Committee undergo any changes in the items on the registration form referring to the items mentioned in §1 of this article, they must timely notify the Company.
- Art. 9** The members of the Statutory Audit Committee must participate in specific training on topics related to the Company's activities, as defined in development plans or by the responsible areas.
- Art. 10** The Statutory Audit Committee shall conduct an annual performance assessment, as a collegiate body, and of its members, individually, aiming to improve their functions, with a specific methodology, that can be applied by an independent institution, as defined by the Company.
- Art. 11** The compensation of the Statutory Audit Committee members shall be established by the Board of Directors, subject to budgetary limits and the total remuneration of the administrators as defined by the General Meeting and there shall be no accumulation of earnings or advantages due to substitutions that may occur as a result of vacancies, absences or temporary impediments, under the terms of the Copel's Bylaws.
- § 1** The members of the Statutory Audit Committee shall be entitled to receive fixed monthly fees, not linked to any indicator.
- § 2** In months of nomination or dismissal of the Statutory Audit Committee members, fees shall be calculated proportionally to the number of days of their term of office.
- § 3** The members of the Statutory Audit Committee shall be reimbursed by the Company for travel, food and accommodation expenses required for the performance of their duties.

### CHAPTER III – COMPETENCES AND ASSIGNMENTS

**Art. 12** In addition to the assignments established by Copel's Bylaws, the Statutory Audit Committee is competent to:

- I** provide opinions on the processes of hiring and dismissing independent auditing firms, as well as on pertinent internal procedures, including the parameters established by the Policy on Contracting Independent Audit Services;
- II** supervise, on a quarterly basis or as events occur, the activities of independent auditors, evaluating their independence and effectiveness, the quality of services provided and the suitability of these services to the Company's needs;
- III** review, jointly with the Executive Board, the Internal Audit and the independent audit firm, the scope, work planning and staffing to be allocated to carry out their work;
- IV** establish mechanisms to resolve divergences involving the independent audit firm and the Board of Directors and the Executive Board of the Company;
- V** discuss annually with the independent audit firm a report on: (i) the firm's internal quality control procedures; (ii) its independence; (iii) quality review carried out by peers; (iv) questions raised by regulatory bodies; and (v) all relationships between the independent audit firm and the Company;
- VI** monitor the quality and integrity of the Company's quarterly information, interim financial statements and financial statements, including the respective consolidations of its controlled companies, reporting on the work carried out and communicating the main facts, through its Coordinator, to the Board of Directors;
- VII** annually review alternative accounting treatment methods, taking into account generally accepted accounting principles, relating to accounting and financial information, including off-balance sheet structures and *pro forma* or adjusted information, their effects on accounting and financial statements and the criteria adopted for their disclosure, as well as the accounting treatment eventually indicated by the independent auditing firm;
- VIII** inspect the performance, organization, planning, results, budget, responsibilities and qualifications of the Internal Audit employees;
- IX** recommend the nomination and/or the replacement of the head of the Internal Audit to the Board of Directors;
- X** approve the Internal Audit Multiannual Work Plan, including any changes whenever necessary;
- XI** review, at least once a year, the performance of the head of the Internal Audit, as well as agree on his/her remuneration and respective benefits;
- XII** discuss with the Internal Audit the compliance of the Company's Executive Board with the recommendations sent, as well as report to the Board of Directors any divergences involving the Internal Audit and the Executive Board of the Company;

- XIII** annually monitor the quality and integrity of the internal control mechanisms, of the financial statements and of the information and measurement disclosed;
- XIV** oversee the activities developed in the areas of internal control, Internal Audit and preparation of financial statements;
- XV** annually assess the risk management policy;
- XVII** annually assess and monitor risk exposures, and may require, among others, detailed information on policies and procedures relating to: (i) management compensation; (ii) use of Company's assets and (iii) expenses incurred on behalf of the Company;
- XVIII** analyze, based on direct report from the head of Internal Audit, situations in which unacceptable risks are suspected in relation to any of the Company's activities, defining the treatment of the matter within the scope of the Committee and reporting the risk to the Board of Directors for information and measures;
- XIX** monitor the adequacy of the Company's cybersecurity strategy and actions, including short and long-term action plans for addressing potential cyberattacks;
- XX** propose to Copel's Board of Directors the promotion of actions to promote internal disclosure of procedures for the receipt and treatment of information on relevant errors or fraud related to accounting, auditing and internal controls, as well as non-compliance with legal and regulatory provisions and internal regulations, providing for specific procedures to protect the informant, such as anonymity and confidentiality of information;
- XXI** recommend to the Executive Board the correction or improvement of policies, practices and procedures identified within the scope of the Statutory Audit Committee assignments;
- XXII** evaluate the annual review of the main accounting policies, practices and procedures used by the Company in the preparation of the accounting and financial statements, as well as any significant changes in the adoption of such policies, practices and procedures;
- XXIII** ensure that the Company has the means to receive complaints, both internal and external, related to the scope of its activities, including confidential complaints;
- XXIV** monitor, quarterly or as events occur, the receipt, proper investigation, results and follow-up of complaints filed through the Whistleblowing Channel;
- XXV** discuss relevant questions or inspections with the Executive Board;
- XXVI** annually assess whether the Company's accounting adequately reflects the benefits maintained by the pension fund;
- XXVII** evaluate and monitor, quarterly or as events occur, in collaboration with the Company's administration and the Internal Audit, the adequacy of related parties transactions, in accordance with the Policy on Related Party Transaction and the Policy on Risk Management;

- XXVIII** analyze, when requested by the Board of Directors, management's proposals to be submitted to the General Meeting, related to changes in share capital, issuance of debentures or subscription bonuses, capital budgets, distribution of dividends, transformation, incorporation, merger or demerger;
  - XXIX** analyze, within the scope of the Statutory Audit Committee assignments and from a risk management perspective, the Company's financial policies and recommend eventual adjustments;
  - XXX** analyze, within the scope of the Statutory Audit Committee assignments and from a risk management perspective, shareholders' compensation;
  - XXXI** meet with the Board of Directors, the Supervisory Board and the Executive Board, upon their request or on the Committee's own initiative, in order to discuss policies, practices and procedures related to the Committee's responsibilities;
  - XXXII** report to the Board of Directors at least quarterly; and
  - XXXIII** perform its functions and carry out any other actions necessary to fulfill its responsibilities.
- Art. 13** The Statutory Audit Committee may hire or request the hiring of external experts and monitor their work, ensuring the integrity and confidentiality of the process.
- Sole Paragraph.** The work of external consultants does not exempt the Statutory Audit Committee of its responsibilities.
- Art. 14** The Statutory Audit Committee shall, individually or jointly with the independent audit firm hired by the Company, formally notify the administrative bodies, within a maximum period of 03 (three) business days of its identification, the existence or evidence of: (i) non-compliance with legal and regulatory standards that endanger the continuity of the Company's business; (ii) fraud of any amount perpetrated by the Administration; (iii) relevant fraud perpetrated by employees or third parties; and (iv) errors that result in relevant inaccuracies in the financial statements.
- Art. 15** Reports issued by the independent audit firm and Internal Audit on the compliance of procedures adopted with laws and regulations shall be provided to the Statutory Audit Committee on a regular basis.
- Art. 16** In supervising internal control and risk management systems, the Statutory Audit Committee will evaluate: (i) the efficiency in the use of resources and in the establishment of controls that protect the Company against possible losses due to the risks of its activities; (ii) the adequacy of the information and decision-making processes; (iii) the compliance of the Company's operations and business with legislation, regulations and respective policies; and (iv) the adequacy of the Company's cybersecurity strategy and actions, including short and long-term action plans for monitoring and addressing possible cyberattacks.
- Art. 17** The Statutory Audit Committee shall prepare, on an annual basis, the Statutory Audit Committee Report containing the following information: (i) its activities, results, conclusions and recommendations for the period, including analysis of the

effectiveness of such activities; (ii) assessment of the effectiveness of internal control and risk management systems, recording any deficiencies; (iii) description of the recommendations presented to the Executive Board, recording those not accepted and the reasons for this; (iv) assessment of the effectiveness of the work of the independent audit firm and of the Internal Audit, including the verification of compliance with the legislation, regulations and the Company's internal regulations, recording any deficiencies; and (v) evaluation of the accounting and financial statements, with emphasis on the application of accounting practices adopted in Brazil and abroad, in addition to compliance with standards issued by regulatory agencies, recording any discrepancies and possible deficiencies.

**Art. 18** A summary of the Statutory Audit Committee Report, containing its main information, shall be annually published in conjunction with the Company's accounting and financial statements.

**Art. 19** The Statutory Audit Committee Report shall be made available to the Board of Directors and the Supervisory Board for a minimum period of 05 (five) years from its completion.

**Art. 20** The Statutory Audit Committee Coordinator is responsible for:

- I** call and chair meetings, assisted by the Corporate Governance Secretary;
- II** guide the work, keeping the debates in order, as well as deciding on Committee issues of order;
- III** call for attendance at meetings, through the Corporate Governance Secretary, people who can contribute to the clarification of the matters to be considered, observing any issues of conflict of interest;
- IV** authorize the discussion and decision of matters not included in the agenda of the meeting;
- V** count the votes and proclaim the results;
- VI** request the Board of Directors to hire specialized services, when necessary for the appropriate performance of the Committee;
- VII** perform other technical or administrative acts necessary for the exercise of his/her functions;
- VIII** analyze the pertinence of requests received from the Statutory Audit Committee members and take appropriate measures when necessary;
- IX** represent the Committee in its relationship with the Board of Directors and other collegiate bodies, with the Internal Audit and the independent audit firm;
- X** forward, to the Board of Directors' Chairman, analyses, opinions and reports prepared within the scope of the Committee;
- XI** indicate, among the members of the Committee, the responsible for accompanying the meetings of the Board of Directors, without voting rights;
- XII** attend, accompanied by other members of the Committee, when necessary, at the Company's Ordinary General Meeting;

- XIII** propose the Committee's budget or its amendments, for approval by the Board of Directors;
- XIV** monitor the compliance and competence of the Statutory Audit Committee members with the applicable independence rules and regulations; and
- XV** comply with and enforce the rules of these Rules of Procedure and the other legal or regulatory provisions regarding the functioning of the Statutory Audit Committee.

#### **CHAPTER IV – RESPONSIBILITIES AND DUTIES**

**Art. 21** The Statutory Audit Committee members have the same duties as the Administrators referred to in Articles 153 to 159 of Federal Law No. 6.404/1976 and are liable for damages resulting from omission in the performance of their duties and acts practiced with fault or intent, or for the violation of the referred law, the Company's Bylaws or these rules of procedure.

**§ 1** The Statutory Audit Committee members shall perform their functions exclusively in the interest of the Company, considering it abusive to perform duties for the purpose of causing damage to the Company, its shareholders or administrators, or to obtain, for themselves or for others, an advantage to which they are not entitled and which results, or may result, into losses to the Company, its shareholders or administrators.

**§ 2** The Statutory Audit Committee members are jointly liable for any omission in the performance of their duties, except for dissenting members who record their disagreement in the meeting minutes and communicate it to the statutory bodies and the General Meeting, who are exempt from this liability.

**§ 3** The Statutory Audit Committee members shall immediately report any changes in their shareholdings positions in the Comissão de Valores Mobiliários - CVM and to stock exchanges or organized over-the-counter market entities in which the Company's securities are admitted to trading, under the conditions and in the manner determined by the Comissão de Valores Mobiliários - CVM.

**§ 4** The members of the Statutory Audit Committee shall maintain an impartial and skeptical stance in the performance of their activities, especially in relation to the estimates presented in the financial statements and the Company's management.

**Art. 22** The Statutory Audit Committee members shall notify the Committee Coordinator or the Corporate Governance Secretary, at least 05 (five) days in advance, of the impossibility of attending the meeting.

**Art. 23** The Statutory Audit Committee members must comply with Copel's Bylaws, the Code of Conduct, these Rules of Procedure, the Integrity Program and other internal regulations, as well as applicable legislation.

**Art. 24** If a conflict of interest or private interest is identified on the part of one of the members in relation to the matter to be decided, it is the duty of the member himself to express, in a timely manner, recording in the minutes the reason for his/her abstention, indicating the nature and extent of his/her interest.

**§ 1** If the member does not declare himself/herself, any of those present at the meeting who are aware of the fact must inform the Collegiate.

**§ 2** When a conflict of interest or private interest is identified, the member involved must withdraw from discussions and deliberations, and may, by decision of the other members, temporarily withdraw from the meeting until the subject is closed.

## **CHAPTER V – OPERATIONS, MEETINGS AND MINUTES**

**Art. 25** The Statutory Audit Committee shall approve the calendar of ordinary meetings for the fiscal year, without prejudice to other meetings that may be necessary.

**Art. 26** The Statutory Audit Committee will meet: (i) ordinarily, once a month, at the Company's headquarters and (ii) extraordinarily, whenever necessary, according to its Coordinator call, at least 07 (seven) days in advance.

**§ 1** Invitations sent to the e-mail address of the Statutory Audit Committee member will be considered valid, and it is his/her responsibility to update his/her registration with the Company.

**§ 2** Documents related to the meetings' agenda items shall be submitted to the Statutory Audit Committee members by the Corporate Governance Secretary, at least 05 (five) days prior to the date of the meeting, unless specifically authorized by the Committee Coordinator.

**§ 3** The matters to be assessed at an ordinary meeting of the Statutory Audit Committee, in accordance with the competences established in the pertinent legislation, in Copel's Bylaws and in Article 12 of these Rules of Procedure, must be submitted before the Committee Coordinator, through the Corporate Governance Secretary, at least 15 (fifteen) days prior to the date of the meeting.

**§ 4** Urgent matters may be raised, as an exception, with due justification, and meetings may be called at least 48 (forty-eight) hours in advance of the date of the meeting. Such exception, however, does not exempt the presentation of the material to the Committee members, prior to the meeting, with the necessary details for the analysis of the matter.

**§ 5** Clarifications on the matters under deliberation at meetings must be requested in advance, in writing, to the Statutory Audit Committee's Coordinator, who will take action to address said requests and then send the clarifications to all its members.

**Art. 27** Meetings of the Statutory Audit Committee may be installed when the majority of its members are present.

§ 1 The Committee Coordinator may adjourn the meeting for the period necessary for all members to have access to the information and documents relating to the matters on the agenda.

§ 2 Members may participate remotely, through audioconference or videoconference and, exceptionally, electronically casting their vote, with the signing of the respective minutes a posteriori, as long as this is communicated in advance to the Statutory Audit Committee Coordinator and authorized by him.

§ 3 The Statutory Audit Committee, when it considers necessary, may meet with any member of the Executive Board, the Internal Audit and the Supervisory Board, if installed, or with the independent auditors.

§ 4 The Committee's resolutions shall be taken by simple majority vote, with the Coordinator having the casting vote. If the decision is not unanimous, the dissenting vote may be recorded in minutes, at the discretion of the member in question.

**Art. 28** For the purpose of obtaining clarifications, the Statutory Audit Committee, by resolution of the majority of its members, may convene any employee or manager, by prior notification to the Company's Chief Executive Officer, Vice President or Executive Officer of the employee's or manager's allocation area.

**Sole Paragraph.** The permanence of the guests is restricted to the time necessary for the analysis of the specific matter, unless otherwise decided by the Statutory Audit Committee at the time of the meeting.

**Art. 29** The minutes of the meetings shall be drawn up in a proper book by the Corporate Governance Secretary and must include the date of the meeting and the signatures of the members present at the meeting.

§ 1 Presentations and other relevant documents, exhibited at the meeting, shall be made available electronically to the members of the Committee and shall remain filed at the Corporate Governance Secretary.

§ 2 Resolutions shall be forwarded by specific electronic means, according to the procedure adopted by the Corporate Governance Secretary.

§ 3 The publication and disclosure of the minutes and other documents drawn up as a result of the Statutory Audit Committee meetings shall follow the rules and procedures for classification of secrecy established in Copel's internal regulations.

## **CHAPTER VI – GENERAL PROVISIONS**

**Art. 30** The Statutory Audit Committee will be granted operational autonomy and budgetary allocation, annual or by project, within limits approved by the Board of Directors, to

conduct consultations, assessments and investigations within the scope of its activities, including the hiring and use of experts and/or independent external auditors.

**Art. 31** Committee members are granted access to building facilities, information and documents required for the exercise of their duties, in accordance with applicable legislation and internal regulations, including Wholly-Owned Subsidiaries, controlled companies and affiliates.

**Sole Paragraph.** Requests for documents and information shall be addressed to the Committee Coordinator, who shall forward the request to the Chief Executive Officer or directly to the responsible area.

**Art. 32** The Company must provide all resources necessary for the functioning of the Statutory Audit Committee, including the provision of internal personnel to assist it in the performance of its duties.

**Sole Paragraph.** To comply with this article, the assignments necessary to advise the Committee include:

- a) critical and technical analysis of the support material made available to the Committee members for the holding of the Collegiate meetings;
- b) interlocution with the various areas of the Company to follow up and monitor the support material prepared by the Executive Board of Copel and its Wholly-Owned Subsidiaries and, if the Board of Directors has so deliberated, pursuant to Art. 1, Sole Paragraph, interlocution with the controlled companies;
- c) monitoring the Committee's work plan to verify its adequacy and compliance with the Company's Bylaws, to these Rules of Procedure the pertinent legislation; and
- d) issuance of reports to the Committee members, for the purpose of assisting them in their deliberations.

**Art. 33** The Company shall submit to the Comissão de Valores Mobiliários - CVM, through an electronic system, within 07 (seven) business days of the date of the event: (i) notification about the installation of a Statutory Audit Committee, which shall include, at least, the names and curriculum of its members; (ii) notification about changes in composition or the dissolution of the Statutory Audit Committee; and (iii) Statutory Audit Committee's Rules of Procedure and any amendments approved by the Board of Directors.

**Sole Paragraph.** To comply with this article, the competent areas must provide the necessary documentation and forward it to the area responsible for sending it to the Comissão de Valores Mobiliários - CVM.

**Art. 34** The Board of Directors will be responsible for resolving any doubts regarding these Rules of Procedure, as well as dealing with any omissions, in accordance with its competence.

**Art. 35** These Rules of Procedure shall come into force on the date of approval by the Board of Directors, revoking any provisions to the contrary.