



Companhia Paranaense de Energia

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

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INTERIM FINANCIAL INFORMATION

March / 2024

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FINANCIAL STATEMENTS

Statements of Financial Position

as of March 31, 2024 and December 31, 2023

All amounts expressed in thousands of Brazilian reais

ASSETS	Note	Parent Company		Consolidated	
		03.31.2024	12.31.2023	03.31.2024	12.31.2023
CURRENT ASSETS					
Cash and cash equivalents	5	1,892,501	2,231,413	5,789,893	5,634,623
Bonds and securities	6	91	93	2,779	4,763
Collaterals and escrow accounts		-	-	9	9
Trade accounts receivable	7	-	-	3,850,298	3,761,170
Dividends receivable		1,993,256	1,942,406	85,046	95,569
Sectorial financial assets	8	-	-	-	15,473
Accounts receivable - concessions	9	-	-	9,751	9,354
Contract assets	10	-	-	278,515	284,616
Other current receivables	11	2,796	2,431	767,182	949,732
Inventories		-	-	193,391	174,726
Income tax and social contribution receivable		130,827	113,532	345,916	315,218
Other current recoverable taxes	12.2	-	-	857,093	943,343
Prepaid expenses	13	1,532	1,897	65,231	62,869
Receivable from related parties	35	36,520	54	804	1,336
		4,057,523	4,291,826	12,245,908	12,252,801
Assets held for sale	39	520,370	528,195	1,440,490	1,462,929
		4,577,893	4,820,021	13,686,398	13,715,730
NONCURRENT ASSETS					
Long Term Assets					
Bonds and securities	6	-	-	520,894	490,732
Other temporary investments		27,535	31,728	42,133	31,728
Trade accounts receivable	7	-	-	94,832	105,259
Judicial deposits	14	141,778	143,371	390,398	634,712
Sectorial financial assets	8	-	-	-	15,473
Accounts receivable - concessions	9	-	-	2,957,737	2,809,901
Contract assets	10	-	-	7,308,842	7,320,445
Other noncurrent receivables	11	18	18	658,013	853,340
Income tax and social contribution receivable		-	-	61,704	68,003
Deferred income tax and social contribution	12.1	340,403	359,485	1,687,771	1,757,688
Other noncurrent recoverable taxes	12.2	41,347	41,078	2,143,205	2,256,156
Receivable from related parties	35	2,217	35,507	-	-
		553,298	611,187	15,865,529	16,343,437
Investments	15	20,425,463	19,906,237	3,507,535	3,511,797
Property, plant and equipment	16	8,390	8,424	10,717,791	10,825,421
Intangible assets	17	6,690	6,336	11,404,490	11,170,089
Right-of-use asset	26.1	6,904	6,692	279,246	252,600
		21,000,745	20,538,876	41,774,591	42,103,344
TOTAL ASSETS		25,578,638	25,358,897	55,460,989	55,819,074

Notes are an integral part of this interim financial information

Statements of Financial Position

as of March 31, 2024, and December 31, 2023 (continuation)

All amounts expressed in thousands of Brazilian reais

LIABILITIES	Note	Parent Company		Consolidated	
		03.31.2024	12.31.2023	03.31.2024	12.31.2023
CURRENT LIABILITIES					
Payroll, social charges and accruals	18	32,025	30,608	946,974	927,538
Accounts payable to related parties	35	1,639	1,838	-	-
Accounts payable to suppliers	19	7,150	4,530	2,156,716	2,154,430
Income tax and social contribution payable		-	183	45,269	132,979
Other taxes due	12.2	6,270	476	308,288	346,083
Loans and financing	20	-	-	1,145,446	675,980
Debentures	21	-	-	1,344,004	1,225,649
Dividend payable		464,138	464,147	464,137	464,147
Post-employment benefits	22	4,399	3,842	96,705	85,833
Sectorial charges payable	23	-	-	62,816	61,466
Research and development and Energy efficiency	24	-	-	295,811	320,196
Accounts payable related to concession	25	-	-	101,098	101,976
Sectorial financial liabilities	8	-	-	423,955	476,103
Lease liability	26.2	329	405	52,717	49,742
Other accounts payable	27	358,097	15,136	1,051,243	859,456
PIS and Cofins to be refunded to consumers	12.2.1	-	-	773,259	558,591
Provision for allocation of PIS and Cofins credits	12.2.1	-	-	64,628	-
Provisions for legal claims	28	-	336,000	-	336,000
		874,047	857,165	9,333,066	8,776,169
Liabilities associated with assets held for sale	39	-	-	512,687	533,264
		874,047	857,165	9,845,753	9,309,433
NONCURRENT LIABILITIES					
Accounts payable to related parties	35	5,851	5,851	-	-
Accounts payable to suppliers	19	-	-	131,143	131,143
Deferred income tax and social contribution	12.1	75	-	1,704,968	1,686,793
Other taxes due	12.2	-	4,030	334,765	612,093
Loans and financing	20	-	-	4,112,616	4,667,237
Debentures	21	-	-	8,444,473	8,393,457
Post-employment benefits	22	46,992	47,537	1,396,498	1,398,410
Research and development and Energy efficiency	24	-	-	254,478	233,478
Accounts payable related to concession	25	-	-	781,093	791,879
Sectorial financial liabilities	8	-	-	93,797	27,888
Lease liability	26.2	7,045	6,681	246,138	220,700
Other accounts payable	27	28,894	25,297	395,667	579,070
PIS and Cofins to be refunded to consumers	12.2.1	-	-	-	173,135
Provision for allocation of PIS and Cofins credits	12.2.1	-	-	1,846,131	1,909,775
Provisions for legal claims	28	198,154	526,183	1,148,205	1,492,916
		287,011	615,579	20,889,972	22,317,974
EQUITY					
Attributable to controlling shareholders					
Capital	29.1	12,821,758	12,821,758	12,821,758	12,821,758
Equity valuation adjustments	29.2	299,005	307,050	299,005	307,050
Legal reserve		1,625,628	1,625,628	1,625,628	1,625,628
Profit retention reserve		9,000,506	9,000,506	9,000,506	9,000,506
Additional dividends proposed		131,211	131,211	131,211	131,211
Accumulated profit		539,472	-	539,472	-
		24,417,580	23,886,153	24,417,580	23,886,153
Attributable to non-controlling interests	15.2.2	-	-	307,684	305,514
		24,417,580	23,886,153	24,725,264	24,191,667
TOTAL LIABILITIES & EQUITY		25,578,638	25,358,897	55,460,989	55,819,074

Notes are an integral part of this interim financial information

Statements of Income

for the three-month periods ended March 31, 2024, and 2023

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		03.31.2024	Restated 03.31.2023	03.31.2024	Restated 03.31.2023
CONTINUING OPERATIONS					
NET OPERATING REVENUE	30	-	-	5,416,998	5,267,557
Operating costs	31	-	-	(4,154,264)	(3,880,994)
GROSS OPERATING PROFIT		-	-	1,262,734	1,386,563
Other operational expenses / income					
Selling expenses	31	-	-	(50,531)	2,252
General and administrative expenses	31	(37,447)	(31,993)	(193,274)	(240,859)
Other operational income (expenses), net	31	(14,779)	(2,186)	(65,483)	(60,529)
Equity in earnings of investees	15	566,383	643,535	81,643	104,088
		514,157	609,356	(227,645)	(195,048)
PROFIT BEFORE FINANCIAL RESULTS AND TAXES		514,157	609,356	1,035,089	1,191,515
Financial results	32				
Financial income		58,114	14,924	251,661	232,253
Financial expenses		(13,916)	(541)	(519,835)	(561,487)
		44,198	14,383	(268,174)	(329,234)
OPERATING PROFIT		558,355	623,739	766,915	862,281
INCOME TAX AND SOCIAL CONTRIBUTION	12.3				
Current		-	-	(146,666)	(144,504)
Deferred		(19,157)	6,814	(88,059)	(87,627)
		(19,157)	6,814	(234,725)	(232,131)
NET INCOME FROM CONTINUING OPERATIONS		539,198	630,553	532,190	630,150
DISCONTINUED OPERATIONS					
Net income (loss) from discontinued operations	39	(7,815)	(3,963)	1,353	5,340
NET INCOME		531,383	626,590	533,543	635,490
Attributed to shareholders of the parent company resulting from continuing operations		-	-	539,198	630,553
Attributed to shareholders of the parent company due to discontinued operations		-	-	(7,815)	(3,963)
Attributed to non-controlling shareholders resulting from continuing operations	15.2.2	-	-	(1,513)	177
Attributed to non-controlling shareholders due to discontinued operations	15.2.2	-	-	3,673	8,723
BASIC AND DILUTED EARNING PER SHARE ATTRIBUTED TO CONTROLLING SHAREHOLDERS - CONTINUING OPERATIONS - Expressed in Brazilian Reais	29.3				
Common shares		0.17112	0.21707		
Class "A" Preferred shares		0.18823	0.23878		
Class "B" Preferred shares		0.18823	0.23878		
BASIC AND DILUTED EARNING PER SHARE ATTRIBUTED TO CONTROLLING SHAREHOLDERS - Expressed in Brazilian Reais	29.3				
Common shares		0.16864	0.21571		
Class "A" Preferred shares		0.18550	0.23728		
Class "B" Preferred shares		0.18550	0.23728		

Notes are an integral part of this interim financial information

Statements of Comprehensive Income
for the three-month periods ended March 31, 2024, and 2023
All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		03.31.2024	Restated 03.31.2023	03.31.2024	Restated 03.31.2023
NET INCOME		531,383	626,590	533,543	635,490
Other comprehensive income					
Items that may be reclassified to profit or loss	29.2				
Adjustments related to financial assets		-	-	96	(282)
Adjustments related to financial assets - equity		44	(130)	-	-
Taxes on other comprehensive income		-	-	(33)	96
Total other comprehensive income, net of taxes		44	(130)	63	(186)
TOTAL COMPREHENSIVE INCOME		531,427	626,460	533,606	635,304
Attributed to shareholders of the parent company resulting from continuing operations				539,242	630,423
Attributed to shareholders of the parent company due to discontinued operations				(7,815)	(3,963)
Attributed to non-controlling shareholders resulting from continuing operations				(1,494)	121
Attributed to non-controlling shareholders due to discontinued operations				3,673	8,723

Notes are an integral part of this interim financial information

Statements of Changes in Equity
 for the three-month periods ended March 31, 2024, and 2023
 All amounts expressed in thousands of Brazilian reais

	Note	Attributable to controlling shareholders								Attributable to non - controlling interests	Equity Consolidated
		Capital	Equity valuation adjustments		Profit reserves			Accumulated profit	Shareholders' equity		
			Deemed cost	Other comprehensive income	Legal reserve	Profit retention reserve	Additional proposed dividends				
Balance as of January 1, 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		-	-	-	-	-	-	531,383	531,383	2,160	533,543
Other comprehensive income											
Adjustments related to financial assets	29.2	-	-	44	-	-	-	-	44	19	63
Total comprehensive income		-	-	44	-	-	-	531,383	531,427	2,179	533,606
Realization - deemed cost, net of taxes	29.2	-	(8,089)	-	-	-	-	8,089	-	-	-
Dividends and Interest on equity (JSCP)	15.2.2	-	-	-	-	-	-	-	-	(9)	(9)
Balance as of March 31, 2024		12,821,758	556,634	(257,629)	1,625,628	9,000,506	131,211	539,472	24,417,580	307,684	24,725,264

Notes are an integral part of this interim financial information

	Note	Attributable to controlling shareholders								Attributable to non - controlling interests	Equity Consolidated
		Capital	Equity valuation adjustments		Profit reserves			Accumulated profit	Shareholders' equity		
			Deemed cost	Other comprehensive income	Legal reserve	Profit retention reserve	Additional proposed dividends				
Balance as of January 1, 2023		10,800,000	597,276	(3,894)	1,512,687	7,911,295	-	-	20,817,364	313,861	21,131,225
Net Income		-	-	-	-	-	-	626,590	626,590	8,900	635,490
Other comprehensive income											
Adjustments related to financial assets		-	-	(130)	-	-	-	-	(130)	(56)	(186)
Total comprehensive income		-	-	(130)	-	-	-	626,590	626,460	8,844	635,304
Realization - deemed cost, net of taxes		-	(8,199)	-	-	-	-	8,199	-	-	-
Balance as of March 31, 2023		10,800,000	589,077	(4,024)	1,512,687	7,911,295	-	634,789	21,443,824	322,705	21,766,529

Notes are an integral part of this interim financial information

Statements of Cash Flows

for the three-month periods ended March 31, 2024, and 2023

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		03.31.2024	Restated 03.31.2023	03.31.2024	Restated 03.31.2023
CASH FLOWS FROM OPERATIONAL ACTIVITIES					
Net income from continuing operations		539,198	630,553	532,190	630,150
Adjustments to reconcile net income for the period with cash generation from operating activities:					
Unrealized monetary and exchange variation and debt charges - net		1,939	(12,574)	471,223	419,656
Interest - bonus from the grant of concession agreements under the quota system	9.2	-	-	(33,051)	(36,944)
Remuneration of transmission concession contracts	10.3	-	-	(202,886)	(238,365)
Income tax and social contribution	12.3	-	-	146,666	144,504
Deferred income tax and social contribution	12.3	19,157	(6,814)	88,059	87,627
Equity in earnings of investees	15.1	(566,383)	(643,535)	(81,643)	(104,088)
Appropriation of post-employment benefits obligations		2,651	2,012	66,582	66,794
Creation for research and development and energy efficiency programs	24.1	-	-	43,343	40,203
Recognition of fair value of assets from the indemnity for the concession	30.1	-	-	(18,970)	(25,734)
Sectorial financial assets and liabilities result	30.1	-	-	59,964	(269,120)
Depreciation and amortization	31	779	729	364,628	331,415
Net operating estimated losses, provisions and reversals	31.4	10,538	3,120	86,021	(11,088)
Realization of added value in business combinations	10.3	-	-	(181)	(181)
Fair value in energy purchase and sale operations	30.1 and 31.1	-	-	12,839	(50,291)
Loss on disposal of accounts receivable related to concession	9.1	-	-	84	30
Loss on disposal of contract assets	10.1	-	-	3,533	2,834
Loss on disposal of property, plant and equipment	16.2	-	-	2,169	729
Loss on disposal of intangible assets	17.1 and 17.4	-	-	9,837	18,252
Result of write-offs of use rights of assets and liabilities of leases - net	26.1 and 26.2	-	-	(51)	(4)
		7,879	(26,509)	1,550,356	1,006,379
Decrease (increase) in assets					
Trade accounts receivable		-	-	98,897	97,329
Dividends and interest on own capital received		461	110,852	59,208	5,860
Judicial deposits		(492)	(235)	(1,081)	11,724
Sectorial financial assets		-	-	(15,444)	13,796
Other receivables		(365)	(308)	(7,045)	(45,682)
Inventories		-	-	(18,665)	(23,359)
Income tax and social contribution recoverable		(42,057)	(1,567)	(59,822)	(5,395)
Other taxes recoverable		240	725	76,665	64,605
Prepaid expenses		365	(1,483)	(2,768)	(9,844)
Related parties		-	(4,751)	532	(295)
		(41,848)	103,233	130,477	108,739
Increase (decrease) in liabilities					
Payroll, social charges and accruals		3,727	(27)	57,677	40,189
Related parties		(199)	511	-	-
Suppliers		2,620	2,978	(28,011)	(197,927)
Other taxes		39,956	(27,285)	106,928	218,766
Post-employment benefits		(2,639)	(2,103)	(57,622)	(55,942)
Sectorial charges due		-	-	1,350	(4,150)
Research and development and energy efficiency	24.1	-	-	(51,961)	(29,894)
Payable related to the concession	25.1	-	-	(27,481)	(29,049)
Other accounts payable		(334,433)	2,054	(298,679)	19,470
Provisions for legal claims		(1,708)	-	(56,886)	(73,755)
		(292,676)	(23,872)	(354,685)	(112,292)
CASH GENERATED (USED) BY OPERATING ACTIVITIES		(326,645)	52,852	1,326,148	1,002,826
Income tax and social contribution paid		(182)	-	(234,376)	(186,716)
Loans and financing - interest due and paid	20.2	-	-	(152,206)	(166,072)
Debentures - interest due and paid		-	-	(122,975)	(142,569)
Charges for lease liabilities paid		(178)	(108)	(7,121)	(5,387)
NET CASH GENERATED (USED) BY OPERATING ACTIVITIES FROM CONTINUING OPERATIONS		(327,005)	52,744	809,470	502,082
NET CASH GENERATED BY OPERATING ACTIVITIES FROM DISCONTINUED OPERATIONS	39	-	-	(30,354)	38,108
NET CASH GENERATED (USED) FROM OPERATING ACTIVITIES		(327,005)	52,744	779,116	540,190

(continued)

Statements of Cash Flows

for the three-month periods ended March 31, 2024, and 2023 (continuation)

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		03.31.2024	03.31.2023	03.31.2024	03.31.2023
CASH FLOWS FROM INVESTMENT ACTIVITIES					
Financial investments		4,195	(1,182)	(38,549)	(45,638)
Loans and financing granted to related parties		(2,200)	(214,024)	-	-
Additions to contract assets		-	-	(522,376)	(504,383)
Acquisitions of subsidiaries - effect on cash		-	-	-	(912,139)
Additions in investments	15.1	(13,150)	(13,000)	-	(10,780)
Capital reduction of investees	15.1	-	-	37,129	-
Additions to property, plant and equipment		(240)	(29)	(38,355)	(34,907)
Additions to intangible assets	17.4	(364)	(557)	(2,756)	(2,044)
NET CASH USED BY INVESTMENT ACTIVITIES FROM CONTINUING OPERATIONS		(11,759)	(228,792)	(564,907)	(1,509,891)
NET CASH USED BY INVESTMENT ACTIVITIES FROM DISCONTINUED OPERATIONS	39	-	-	(3,721)	(3,824)
NET CASH USED FROM INVESTING ACTIVITIES		(11,759)	(228,792)	(568,628)	(1,513,715)
CASH FLOWS FROM FINANCING ACTIVITIES					
Issue of debentures	21.2	-	-	-	1,300,000
Transaction costs in the issuing of debentures	21.2	-	-	-	(11,325)
Payments of principal - loans and financing	20.2	-	-	(66,375)	(59,216)
Payments of principal - debentures		-	-	(5,862)	(5,688)
Amortization of principal of lease liabilities		(139)	(109)	(17,047)	(16,655)
Dividends and interest on own capital paid		(9)	(45)	(9)	(45)
NET CASH GENERATED (USED) BY FINANCING ACTIVITIES FROM CONTINUING OPERATIONS		(148)	(154)	(89,293)	1,207,071
NET CASH GENERATED (USED) BY FINANCING ACTIVITIES FROM DISCONTINUED OPERATIONS	39	-	-	(19,299)	(729)
NET CASH GENERATED (USED) FROM FINANCING ACTIVITIES		(148)	(154)	(108,592)	1,206,342
TOTAL EFFECTS ON CASH AND CASH EQUIVALENTS		(338,912)	(176,202)	101,896	232,817
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	1,892,501	23,675	5,789,893	2,751,672
Cash and cash equivalents variations from discontinued operations	39	-	-	(53,374)	159,602
CHANGE IN CASH AND CASH EQUIVALENTS		(338,912)	(176,202)	101,896	232,817

Notes are an integral part of this interim financial information

Statements of Added Value

for the three-month periods ended March 31, 2024, and 2023

All amounts expressed in thousands of Brazilian reais

ADDED VALUE TO DISTRIBUTE	Parent Company		Consolidated	
	03.31.2024	Restated 03.31.2023	03.31.2024	Restated 03.31.2023
Income				
Sale of energy, services and other income	-	-	7,041,330	6,121,079
Construction income	-	-	585,321	550,370
Fair value of indemnifiable concession assets	-	-	18,970	25,734
Sectorial financial assets and liabilities result	-	-	(59,964)	269,120
Other income	(3,742)	1,222	20,709	16,998
Expected credit (losses)/reversal of losses	-	-	(42,332)	14,191
	(3,742)	1,222	7,564,034	6,997,492
(-) Supplies acquired from third parties				
Energy purchased for resale	-	-	2,120,935	1,991,641
Charges for use of the main transmission grid (-) ESS and ERR	-	-	715,632	610,055
Materials, supplies and third parties services	13,855	10,992	274,707	270,072
Construction costs	-	-	534,605	489,476
Loss of assets	216	5	22,544	27,842
Impairment	-	-	(1,155)	(36,926)
Other supplies	17,440	6,417	71,489	69,982
	31,511	17,414	3,738,757	3,422,142
(=) GROSS ADDED VALUE	(35,253)	(16,192)	3,825,277	3,575,350
(-) Depreciation and amortization	779	729	364,628	331,415
(=) NET ADDED VALUE	(36,032)	(16,921)	3,460,649	3,243,935
(+) Transferred added value				
Equity in earnings of investees	566,383	643,535	81,643	104,088
Financial income	58,114	14,924	251,661	232,253
Other Income	4	4	120,086	114,577
	624,501	658,463	453,390	450,918
Added value from discontinued operations	(7,815)	(3,963)	(97,345)	90,132
	580,654	637,579	3,816,694	3,784,985

(continued)

Statements of Added Value

for the three-month periods ended March 31, 2024, and 2023 (continuation)

All amounts expressed in thousands of Brazilian reais

DISTRIBUTION OF ADDED VALUE	Parent Company				Consolidated			
	03.31.2024		Restated 03.31.2023		03.31.2024		Restated 03.31.2023	
		%		%		%		%
Personnel								
Salaries and management fees	8,215		10,817		199,355		329,683	
Private pension and health plans	2,602		1,943		68,976		64,311	
Meal and education allowance	428		429		26,586		28,141	
Social security charges - FGTS	560		567		12,681		13,705	
Voluntary retirement program	-		-		-		2	
Provisions for profit sharing	2,281		1,482		58,893		52,696	
	14,086	2.3	15,238	2.4	366,491	9.6	488,538	13.0
Government								
Federal								
Tax	26,631		(4,814)		658,510		609,019	
Sectorial charges	-		-		998,849		932,417	
State	5		1		867,860		483,637	
Municipal	85		6		5,112		1,937	
	26,721	4.6	(4,807)	(0.8)	2,530,331	66.3	2,027,010	53.6
Third Parties								
Interest	8,365		493		477,120		538,147	
Leasing and rent	99		65		7,487		10,415	
Donations, subsidies and contributions	-		-		420		593	
	8,464	1.5	558	0.1	485,027	12.7	549,155	14.5
Shareholders								
Accumulated profits	539,198		630,553		533,703		629,973	
Non-controlling interests	-		-		(1,513)		177	
	539,198	92.9	630,553	98.9	532,190	14.0	630,150	16.5
Distributed added value from discontinued operations	(7,815)	(1.3)	(3,963)	(0.6)	(97,345)	(2.6)	90,132	2.4
	580,654	100.0	637,579	100.0	3,816,694	100.0	3,784,985	100.0

Notes are an integral part of this interim financial information

NOTES TO THE INTERIM FINANCIAL INFORMATION

As of March 31, 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 Biazzetto, 158, bloco A, Curitiba - State of Paraná, is a publicly-held company, whose shares are traded at Corporate Governance Level 2 of the Special Listing Segments of B3 S.A. - Brasil, Bolsa Balcão Stock Exchange and on the New York Stock Exchange (NYSE) and on the Madrid Stock Exchange, in the Latin American segment (Latibex).

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.

On November 24, 2022, Law 21,272 of the State of Paraná authorized the transformation of Copel into a company with dispersed capital and no controlling shareholder ("Corporation") through a secondary public offering of shares and/or Units issued by the Copel and owned by the Controller, as detailed on the Financial Statements as of December 31, 2023. On August 11, 2023, the public offering of shares was settled so that, as of this date, the State of Paraná ceased to be the controlling shareholder of Copel and, therefore, the Company is released from compliance with the obligations set forth in Law 13,303/16 and other obligations applicable to mixed capital company.

However, the State of Paraná now holds a special class preferred share, created under the terms of State Law No. 21,272/2022, which grants, as long as it holds shares representing, at least, 10% of the total shares issued by the Company, the veto power in General Meeting deliberations that aim to modify the name and headquarters of Copel and that change the clauses of the bylaws related to the limitation so that no shareholder or group of shareholders will exercise votes corresponding to more than 10% of the total and the celebration of shareholder agreements for the exercise of voting rights.

The transformation of Copel into a "Corporation" will enable, under the terms of Law 9,074/95, the full renewal of the Concessions of the Governor Bento Munhoz da Rocha Netto Hydroelectric Plants - GBM ("Foz do Areia"), Governor Ney Braga - GNB ("Segredo") and Governor 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 currently awaiting the call by the Granting Authority to sign new contracts.

1.1 Equity interests of Copel

Copel has direct and indirect interests in subsidiaries (1.1.1), joint ventures (1.1.2), associates (1.1.3) and joint operations (1.1.4). Until March 31, 2024, there were no changes, acquisitions and disposals in relation to the equity interests of December 31, 2023 According to Note 39, the divestment process of the subsidiaries Compagas and UEGA is underway.

1.1.1 Subsidiaries

Subsidiaries	Headquarters	Main activity	Interest	
			%	Investor
Copel Geração e Transmissão S.A. (Copel GeT)	Curitiba/PR	Production and transmission of electricity	100.0	Copel
Copel Distribuição S.A. (Copel DIS)	Curitiba/PR	Distribution of electricity	100.0	Copel
Copel Serviços S.A. (Copel SER)	Curitiba/PR	Production of electricity	100.0	Copel
Copel Comercialização S.A. (Copel COM)	Curitiba/PR	Commercialization of electricity	100.0	Copel
Companhia Paranaense de Gás - Compagas (Note 39)	Curitiba/PR	Distribution of pipeline gas	51.0	Copel
Eleijor - Centrais Elétricas do Rio Jordão S.A.	Curitiba/PR	Production of electricity	70.0	Copel
UEG Araucária S.A. (UEGA) (Note 39)	Curitiba/PR	Production of electricity from natural gas	20.3	Copel
			60.9	Copel GeT
São Bento Energia, Investimentos e Participações S.A. (São Bento)	Curitiba/PR	Control and management of interests	100.0	Copel GeT
Nova Asa Branca I Energias Renováveis S.A.	S. Miguel do Gostoso/RN	Production of electricity from wind sources	100.0	Copel GeT
Nova Asa Branca II Energias Renováveis S.A.	Parazinho/RN	Production of electricity from wind sources	100.0	Copel GeT
Nova Asa Branca III Energias Renováveis S.A.	Parazinho/RN	Production of electricity from wind sources	100.0	Copel GeT
Nova Eurus IV Energias Renováveis S.A.	Touros/RN	Production of electricity from wind sources	100.0	Copel GeT
Santa Maria Energias Renováveis S.A.	Maracanaú/CE	Production of electricity from wind sources	100.0	Copel GeT
Santa Helena Energias Renováveis S.A.	Maracanaú/CE	Production of electricity from wind sources	100.0	Copel GeT
Ventos de Santo Uriel S.A.	João Câmara/RN	Production of electricity from wind sources	100.0	Copel GeT
Cútia Empreendimentos Eólicos S.A. (Cútia)	Curitiba/PR	Control and management of interests	100.0	Copel GeT
Brownfield Investment Holding Ltda. (Brownfield)	Curitiba/PR	Control and management of interests	100.0	Copel GeT
Ventos de Serra do Mel B S.A. (Serra do Mel)	Serra do Mel/RN	Control and management of interests	68.84	Copel GeT
			31.16	Brownfield
Aventura Holding S.A. (Aventura)	Curitiba/PR	Control and management of interests	100.0	Copel GeT
SRMN Holding S.A. (SRMN) (b)	Curitiba/PR	Control and management of interests	100.0	Copel GeT
Costa Oeste Transmissora de Energia S.A.	Curitiba/PR	Transmission of electricity	100.0	Copel GeT
Marumbi Transmissora de Energia S.A.	Curitiba/PR	Transmission of electricity	100.0	Copel GeT
Uirapuru Transmissora de Energia S.A.	Curitiba/PR	Transmission of electricity	100.0	Copel GeT
Bela Vista Geração de Energia S.A.	Curitiba/PR	Production of electricity	100.0	Copel GeT
F.D.A. Geração de Energia Elétrica S.A. (FDA)	Curitiba/PR	Production of electricity	100.0	Copel GeT
Jandaíra I Energias Renováveis S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	Copel GeT
Jandaíra II Energias Renováveis S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	Copel GeT
Jandaíra III Energias Renováveis S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	Copel GeT
Jandaíra IV Energias Renováveis S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	Copel GeT
Eol Potiguar B61 SPE S.A. (a)	Serra do Mel/RN	Production of electricity from wind sources	100.0	Copel GeT
GE Olho D'Água S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	São Bento
GE Boa Vista S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	São Bento
GE Farol S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	São Bento
GE São Bento do Norte S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	São Bento
Central Geradora Eólica São Bento do Norte I S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Central Geradora Eólica São Bento do Norte II S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Central Geradora Eólica São Bento do Norte III S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Central Geradora Eólica São Miguel I S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Central Geradora Eólica São Miguel II S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Central Geradora Eólica São Miguel III S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Usina de Energia Eólica Guajiru S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Usina de Energia Eólica Jangada S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Usina de Energia Eólica Potiguar S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Usina de Energia Eólica Cútia S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Usina de Energia Eólica Maria Helena S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Usina de Energia Eólica Esperança do Nordeste S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Usina de Energia Eólica Paraíso dos Ventos do Nordeste S.A.	São Bento do Norte/RN	Production of electricity from wind sources	100.0	Cútia
Eol Potiguar B141 SPE S.A.	Serra do Mel/RN	Production of electricity from wind sources	100.0	Serra do Mel
Eol Potiguar B142 SPE S.A.	Serra do Mel/RN	Production of electricity from wind sources	100.0	Serra do Mel
Eol Potiguar B143 SPE S.A.	Serra do Mel/RN	Production of electricity from wind sources	100.0	Serra do Mel
Eol Ventos de Vila Paraiba IV SPE S.A.	Serra do Mel/RN	Production of electricity from wind sources	100.0	Serra do Mel
Central Eólica Aventura II S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	Aventura
Central Eólica Aventura III S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	Aventura
Central Eólica Aventura IV S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	Aventura
Central Eólica Aventura V S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	Aventura
Central Eólica SRMN I S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	SRMN
Central Eólica SRMN II S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	SRMN
Central Eólica SRMN III S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	SRMN
Central Eólica SRMN IV S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	SRMN
Central Eólica SRMN V S.A.	Curitiba/PR	Production of electricity from wind sources	100.0	SRMN

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

1.1.2 Joint Ventures

Joint ventures	Headquarters	Main activity	Interest	
			%	Investor
Voltaia São Miguel do Gostoso I Participações S.A.	São Paulo/SP	Interests in companies	49.0	Copel
Solar Paraná GD Participações S.A. (a)	Curitiba/PR	Interests in companies	49.0	Copel
Caiuá Transmissora de Energia S.A.	Rio de Janeiro/RJ	Transmission of electricity	49.0	Copel GeT
Integração Maranhense Transmissora de Energia S.A.	Rio de Janeiro/RJ	Transmission of electricity	49.0	Copel GeT
Matrinchã Transmissora de Energia (TP NORTE) S.A.	Rio de Janeiro/RJ	Transmission of electricity	49.0	Copel GeT
Guaraciaba Transmissora de Energia (TP SUL) S.A.	Rio de Janeiro/RJ	Transmission of electricity	49.0	Copel GeT
Paranaíba Transmissora de Energia S.A.	Rio de Janeiro/RJ	Transmission of electricity	24.5	Copel GeT
Mata de Santa Genebra Transmissão S.A.	Jundiaí/SP	Transmission of electricity	50.1	Copel GeT
Cantareira Transmissora de Energia S.A.	Rio de Janeiro/RJ	Transmission of electricity	49.0	Copel GeT

(a) Holding of 5 Special Purpose Entities (SPEs) operating in the distributed generation sector (photovoltaic plants): Pharma Solar II, Pharma Solar III, Pharma Solar IV, in commercial operation, and Bandeirantes Solar I and Bandeirantes Solar II, for which the maintenance or extinction of the SPEs is under study.

1.1.3 Associates

Associated companies	Headquarters	Main activity	Interest	
			%	Investor
Dona Francisca Energética S.A.	Agudo/RS	Production of electricity	23.03	Copel
Foz do Chopim Energética Ltda.	Curitiba/PR	Production of electricity	35.77	Copel GeT
Carbocampel S.A. (a)	Figueira/PR	Coal exploration	49.0	Copel

(a) On December 18, 2023, Copel signed the Share Purchase and Sale Agreement (“CCVA”) with Paranafert Participações Ltda. to sell its equity interest in Carbocampel S.A., for the amount of R\$1,950, which will be updated by the IPCA considering the date of receipt of the Buyer’s proposal, on February 15, 2023 until the closing of the operation. The completion of the sale is subject to compliance with suspensive conditions established in the contract, which must be completed within up to 6 months from the signing of the CCVA, which can be extended for a further 6 months, at the Buyer’s sole discretion.

1.1.4 Joint operations (consortiums)

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

2. Concessions and Authorizations

2.1 Concession contracts or authorizations obtained by Copel

Concession agreement / authorization of the equity		Interest %	Maturity
Copel DIS	Contract 046/1999, extended by 5 th addendum to the contract	100	07.07.2045
Bejor	Contract 125/2001 - HPP Fundão	70	06.11.2040
	Contract 125/2001 - HPP Santa Clara		05.10.2040
	Fundão I and HGP Santa Clara I		(a)
Dona Francisca Energética	Contract 188/1998 - HPP Dona Francisca	23	09.21.2037
UEG Araucária (Note 39)	Authorization 351/1999 - TPP Araucária (60.9% Copel GET)	20.3	12.23.2029
Compagas (Note 39)	Concession gas distribution contract	51	07.06.2054
Usina de Energia Eólica São João S.A. (b)	MME Ordinance 173 /2012 - WPP São João	49	03.26.2047
Usina de Energia Eólica Carnaúba S.A. (b)	MME Ordinance 204 /2012 - WPP Carnaúbas	49	04.09.2047
Usina de Energia Eólica Reduto S.A. (b)	MME Ordinance 230 /2012 - WPP Reduto	49	04.16.2047
Usina de Energia Eólica Santo Cristo S.A. (b)	MME Ordinance 233/2012 - WPP Santo Cristo	49	04.18.2047

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

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

Hydroelectric Power Plant - HPP

Small Hydroelectric Plant - SHP / Hydroelectric Generating Plant - HGP

Thermal Power Plant - TPP

Wind Power Plant - WPP

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

Generation concessions	Interest %	Maturity	
ONEROUS CONCESSION BY THE USE OF PUBLIC PROPERTY - UBP			
Concession Contract 001/2007 - HPP Gov. Jayme Canet Júnior (Mauá)	51	06.28.2049	
Concession Contract 001/2011 - HPP Colíder	100	01.30.2046	
Authorization - Ordinance 133/2011 - SHP Cavernoso II	100	12.06.2050	
Concession Contract 002/2012 - HPP Baixo Iguaçu	30	12.03.2049	
Concession Contract 007/2013			
HPP Apucarantina (Note 34.2.6)	100	01.27.2027	
HPP Chaminé (Note 34.2.6)	100	08.02.2028	
HPP Derivação do Rio Jordão	100	06.21.2032	
HPP Cavernoso	100	06.23.2033	
PUBLIC SERVICE CONCESSIONS			
Concession Contract 045/1999 (Note 34.2.6)			
TPP Figueira	100	03.26.2019	
HPP São Jorge	100	07.24.2026	
HPP Gov. Ney Aminthas de Barros Braga (Segredo)	100	09.25.2032	
HPP Gov. José Richa (Salto Caxias)	100	03.20.2033	
Concession Contract 001/2020			
UHE Guaricana (Note 34.2.6)	100	07.21.2028	
Authorization - Resolution 278/1999 - WPP Palmas	100	09.29.2029	
Dispatch 182/2002 - Hydroelectric Generating Plant - HGP Melissa, HGP Pitangui and HGP Salto do Vau (only register with ANEEL)	100	-	
Concession Contract 003/2016 - HPP Gov. Pedro Viriato Parigot de Souza (GPS)	100	01.03.2053	
HPP Marumbi - Power generating plant registration: CGH. PH. PR. 001501-6.02	100	-	
Authorization Aneel 5,373/2015 - HGP Chopim I (only register with ANEEL)	100	-	
Concession agreement / authorization of the equity			
UEG Araucária	Authorization 351/1999 - TPP Araucária (20,3% - Copel)	60.9	12.23.2029
Nova Asa Branca I	MME Ordinance 267/2011 - WPP Asa Branca I	100	04.25.2046
Nova Asa Branca II	MME Ordinance 333/2011 - WPP Asa Branca II	100	05.31.2046
Nova Asa Branca III	MME Ordinance 334/2011 - WPP Asa Branca III	100	05.31.2046
Nova Eurus IV	MME Ordinance 273/2011 - WPP Eurus IV	100	04.27.2046
Santa Maria	MME Ordinance 274/2012 - WPP SM	100	05.08.2047
Santa Helena	MME Ordinance 207/2012 - WPP Santa Helena	100	04.09.2047
Ventos de Santo Uriel	MME Ordinance 201/2012 - WPP Santo Uriel	100	04.09.2047
GE Boa Vista	MME Ordinance 276 /2011 - WPP Dreen Boa Vista	100	04.28.2046
GE Farol	MME Ordinance 263 /2011 - WPP Farol	100	04.20.2046
GE Olho D'Água	MME Ordinance 343 /2011 - WPP Dreen Olho D'Água	100	06.01.2046
GE São Bento do Norte	MME Ordinance 310 /2011 - WPP Dreen São Bento do Norte	100	05.19.2046
Esperança do Nordeste	MME Ordinance 183/2015 - WPP Esperança do Nordeste	100	05.11.2050
Paraiso dos Ventos do Nordeste	MME Ordinance 182/2015 - WPP Paraiso dos Ventos do Nordeste	100	05.11.2050
Usina de Energia Eólica Jangada	Resolution 3,257/2011 - WPP GE Jangada	100	01.05.2042
Maria Helena	Resolution 3,259/2011 - WPP GE Maria Helena	100	01.05.2042
Usina de Energia Eólica Potiguar	MME Ordinance 179/2015 - WPP Potiguar	100	05.11.2050
Usina de Energia Eólica Guajiru	Resolution 3,256/2011 - WPP Dreen Guajiru	100	01.05.2042
Usina de Energia Eólica Cutia	Resolution 3,258/2011 - WPP Dreen Cutia	100	01.05.2042
São Bento do Norte I	Ordinance 349/2015 - WPP São Bento do Norte I	100	08.04.2050
São Bento do Norte II	Ordinance 348/2015 - WPP São Bento do Norte II	100	08.04.2050
São Bento do Norte III	Ordinance 347/2015 - WPP São Bento do Norte III	100	08.04.2050
São Miguel I	Ordinance 352/2015 - WPP São Miguel I	100	08.04.2050
São Miguel II	Ordinance 351/2015 - WPP São Miguel II	100	08.04.2050
São Miguel III	Ordinance 350/2015 - WPP São Miguel III	100	08.04.2050
Foz do Chopim	Authorization 114/2000 - SHP Arturo Andreoli	35.77	07.07.2034
SHP Bela Vista	Resolution 913/2017 - transfer of title under Resolution 7,802/2019	100	01.02.2041
F.D.A. Electricity Generation (Note 34.2.6)	Generation Concession Contract 002/2020	100	12.21.2024
Jandaíra I Energias Renováveis	Ordinance 140/2020 - WPP Jandaíra I	100	04.02.2055
Jandaíra II Energias Renováveis	Ordinance 141/2020 - WPP Jandaíra II	100	04.02.2055
Jandaíra III Energias Renováveis	Ordinance 142/2020 - WPP Jandaíra III	100	04.02.2055
Jandaíra IV Energias Renováveis	Ordinance 139/2020 - WPP Jandaíra IV	100	04.02.2055
EOL Potiguar B 141 SPE S.A.	Ordinance 02/2019 - WPP Vila Maranhão I	100	01.11.2054
EOL Potiguar B 142 SPE S.A.	Ordinance 12/2019 - WPP Vila Maranhão II	100	01.14.2054
EOL Potiguar B 143 SPE S.A.	Ordinance 13/2019 - WPP Vila Maranhão III	100	01.14.2054
EOL Potiguar B 61 SPE S.A.	Ordinance 453/2019 - WPP Ventos de Vila Mato Grosso I	100	12.06.2054
Ventos de Vila Paraiba IV SPE S.A.	Ordinance 10/2019 - WPP Vila Ceará I	100	01.14.2054
EOL Aventura II	Ordinance 209/2018 - Aventura II	100	06.05.2053
EOL Aventura III	Ordinance 220/2018 - Aventura III - REA n° 7.820/2019	100	06.11.2053
EOL Aventura IV	Ordinance 215/2018 - Aventura IV	100	06.05.2053
EOL Aventura V	Ordinance 213/2018 - Aventura V	100	06.05.2053
EOL SRMN I S.A.	Ordinance 196/2018 - Santa Rosa e Novo Mundo I	100	06.04.2053
EOL SRMN II S.A.	Ordinance 194/2018 - Santa Rosa e Novo Mundo II	100	06.04.2053
EOL SRMN III S.A.	Ordinance 197/2018 - Santa Rosa e Novo Mundo III	100	06.04.2053
EOL SRMN IV S.A.	Ordinance 188/2018 - Santa Rosa e Novo Mundo IV	100	06.01.2053
EOL SRMN V S.A.	Ordinance 189/2018 - Santa Rosa e Novo Mundo V - Resolution 7.783/2019	100	06.01.2053

Transmission concessions	Interest %	Maturity	Next tariff review
Transmission lines and substations concession agreements			
Contract 060/2001 - Transmission facilities (sundry Transmission lines and Substations) - extended by the 3 rd additive term	100	01.01.2043	2023 (b)
Contract 075/2001 - Transmission line 230 kV Bateias - Jaguariaíva	100	08.17.2031	(a)
Contract 006/2008 - Transmission line 230 kV Bateias - Pilarzinho	100	03.17.2038	2023 (c)
Contract 027/2009 - Transmission line 525 kV Foz do Iguaçu - Cascavel Oeste	100	11.19.2039	2025
Contract 010/2010 - Transmission line 500 kV Araraquara II - Taubaté	100	10.06.2040	2026
Contract 015/2010 - Substation Cerquillo III 230/138 kV	100	10.06.2040	2026
Contract 022/2012 - Transmission line 230 kV Londrina - Figueira and Transmission line 230 kV Foz do Chopim - Salto Osório	100	08.27.2042	2023 (c)
Contract 002/2013 - Transmission line 230 kV Assis - Paraguaçu Paulista II e Substation Paraguaçu Paulista II 230 kV	100	02.25.2043	2023 (c)
Contract 005/2014 - Transmission line 230 kV Bateias - Curitiba Norte e Substation Curitiba Norte 230/138 kV	100	01.29.2044	2024
Contract 021/2014 - Transmission line 230 kV Foz do Chopim - Realeza e Substation Realeza 230/138 kV	100	09.05.2044	2025
Contract 022/2014 - Transmission line 500 kV Assis - Londrina	100	09.05.2044	2025
Contract 006/2016 - Transmission line 525 kV Curitiba Leste - Blumenau	100	04.07.2046	2026
Transmission line 230 kV Baixo Iguaçu - Realeza			
Transmission line 230 kV Curitiba Centro - Uberaba			
Substation Medianeira 230/138 kV			
Substation Curitiba Centro 230/138 kV			
Substation Andirá Leste 230/138 kV			
Concession agreement / authorization of the equity			
Costa Oeste Transmissora Contract 001/2012:	100	01.12.2042	2027
Transmission line 230 kV Cascavel Oeste - Umuarama			
Substation Umuarama 230/138 kV			
Caiuá Transmissora Contract 007/2012:	49	05.10.2042	2027
Transmission line 230 kV Umuarama - Guaíra			
Transmission line 230 kV Cascavel Oeste - Cascavel Norte			
Substation Santa Quitéria 230/138/13,8 kV			
Substation Cascavel Norte 230/138/13,8 kV			
Marumbi Transmissora Contract 008/2012:	100	05.10.2042	2027
Transmission line 525 kV Curitiba - Curitiba Leste			
Substation Curitiba Leste 525/230 kV			
Integração Maranhense Contract 011/2012:	49	05.10.2042	2027
Transmission line 500 kV Açailândia - Miranda II			
Matrinchã Transmissora Contract 012/2012:	49	05.10.2042	2027
Transmission line 500 kV Paranaíta - Cláudia			
Transmission line 500 kV Cláudia - Paranatinga			
Transmission line 500 kV Paranatinga - Ribeirãozinho			
Substation Paranaíta 500 kV			
Substation Cláudia 500 kV			
Substation Paranatinga 500 kV			
Guaraciaba Transmissora Contract 013/2012:	49	05.10.2042	2027
Transmission line 500 kV Ribeirãozinho - Rio Verde Norte			
Transmission line 500 kV Rio Verde Norte - Marimbondo II			
Substation Marimbondo II 500 kV			
Paranaíba Transmissora Contract 007/2013:	24.5	05.02.2043	2023 (c)
Transmission line 500 kV Barreiras II - Rio das Éguas			
Transmission line 500 kV Rio das Éguas - Luziânia			
Transmission line 500 kV Luziânia - Piraçara 2			
Mata de Santa Genebra Contract 001/2014:	50.1	05.14.2044	2024
Transmission line 500 kV Itatiba - Bateias			
Transmission line 500 kV Araraquara 2 - Itatiba			
Transmission line 500 kV Araraquara 2 - Fernão Dias			
Substation Santa Bárbara D Oeste 440 kV			
Substation Itatiba 500 kV			
Substation Fernão Dias 500/440 kV			
Cantareira Transmissora Contract 019/2014:	49	09.05.2044	2025
Transmission line Estreito - Fernão Dias			
Urapuru Transmissora Contract 002/2005:	100	03.04.2035	(a)
Transmission line 525 kV Ivaiporã - Londrina			

(a) Do not undergo tariff review and RAP reduced to 50% in the 16th year.

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

(c) Aneel Homologatory Resolution 3,205/2023 repositioned the RAP of the transmission companies. However, the effects were disregarded in Homologatory Resolution 3,216/2023 for the 2023/2024 RAP cycle and will be processed in the 2024/2025 cycle, after the publication of Order No. 4,675/2023.

3. Basis of Preparation

These individual and consolidated interim financial information have been 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).

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 May 8, 2024.

3.1 Functional and presentation currency

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

3.2 Basis of measurement

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

3.3 Use of estimates and judgments

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

The information about the use of estimates and judgments regarding the application of accounting policies adopted that have effect on the amounts recognized in these interim financial statements is the same as that disclosed in Note 3.3 to the financial statements as of December 31, 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: (i) main activities resulting from long-term concessions; (ii) robust equity; (iii) strong operating cash generation, including financial capacity to settle commitments entered into with financial institutions; (iv) historical profitability; and (v) fulfillment of the objectives and targets outlined in the Company's Strategic Planning, which is approved by Management, monitored and reviewed periodically, seeking the continuity of its activities.

3.5 Restatement of comparative balances

Due to the presentation of the discontinued operation balances resulting from the divestment process of the subsidiaries Compagas and UEGA, described in Note 39, the balances of the Statements of Income, Cash Flows and Value Added are being restated, for comparability purposes, as per the following tables:

03.31.2023	Parent company			Consolidated		
	As previously stated	Adjustments	Restated	As previously stated	Adjustments	Restated
STATEMENTS OF INCOME						
NET OPERATING REVENUE	-	-	-	5,530,666	(263,109)	5,267,557
Operating costs	-	-	-	(4,102,602)	221,608	(3,880,994)
GROSS PROFIT	-	-	-	1,428,064	(41,501)	1,386,563
Selling expenses	-	-	-	(781)	3,033	2,252
General and administrative expenses	(31,993)	-	(31,993)	(256,079)	15,220	(240,859)
Other operational income (expenses)	(2,186)	-	(2,186)	(61,052)	523	(60,529)
Equity in earnings of investees	639,572	3,963	643,535	104,088	-	104,088
Profit before financial results and taxes	605,393	3,963	609,356	1,214,240	(22,725)	1,191,515
Financial results	14,383	-	14,383	(333,139)	3,905	(329,234)
Operating profit	619,776	3,963	623,739	881,101	(18,820)	862,281
Income tax and social contribution	6,814	-	6,814	(245,611)	13,480	(232,131)
Net income for the period - continuing operations	626,590	3,963	630,553	635,490	(5,340)	630,150
Result of discontinued operations	-	(3,963)	(3,963)	-	5,340	5,340
Net income	626,590	-	626,590	635,490	-	635,490
Attributed to controlling shareholders	-	-	-	626,590	-	626,590
Attributed to non-controlling interest	-	-	-	8,900	-	8,900
STATEMENTS OF COMPREHENSIVE INCOME						
Total comprehensive income, net of taxes	207,266	(207,396)	(130)	209,987	(210,173)	(186)
Total comprehensive income	833,856	(207,396)	626,460	845,477	(210,173)	635,304
Attributed to controlling shareholders	-	-	-	833,856	(207,396)	626,460
Attributed to non-controlling interest	-	-	-	11,621	-	11,621
STATEMENTS OF CASH FLOWS						
Cash flow from operational activities	52,744	-	52,744	540,190	-	540,190
Net income	626,590	3,963	630,553	635,490	(5,340)	630,150
Profit adjustments	(653,099)	(3,963)	(657,062)	419,464	(43,235)	376,229
Changes in assets and liabilities	79,361	-	79,361	10,427	(13,980)	(3,553)
Taxes and charges paid	(108)	-	(108)	(525,191)	24,447	(500,744)
Equity in earnings of investees	-	-	-	-	38,108	38,108
Cash flow from investment activities	(228,792)	-	(228,792)	(1,513,715)	-	(1,513,715)
Property, plant and equipment and intangible assets	(586)	-	(586)	(545,051)	3,717	(541,334)
Other activities	(228,206)	-	(228,206)	(968,664)	107	(968,557)
Discontinued operations	-	-	-	-	(3,824)	(3,824)
Cash flow from financing activities	(154)	-	(154)	1,206,342	-	1,206,342
Issue of Debentures	-	-	-	1,223,771	-	1,223,771
Loan and lease payments	(109)	-	(109)	(17,384)	729	(16,655)
Other activities	(45)	-	(45)	(45)	-	(45)
Discontinued operations	-	-	-	-	(729)	(729)
Total effects on cash and cash equivalents	(176,202)	-	(176,202)	232,817	-	232,817
STATEMENTS OF ADDED VALUE						
Added value to distribute	637,579	-	637,579	3,784,985	-	3,784,985
Income	1,222	-	1,222	7,349,202	(351,710)	6,997,492
(-) Supplies acquired from third parties	(17,414)	-	(17,414)	(3,670,871)	248,729	(3,422,142)
(-) Depreciation and amortization	(729)	-	(729)	(352,650)	21,235	(331,415)
(+) Transferred added value	654,500	3,963	658,463	459,304	(8,386)	450,918
Discontinued operations	-	(3,963)	(3,963)	-	90,132	90,132
Distribution of added value	637,579	-	637,579	3,784,985	-	3,784,985
Personnel	15,238	-	15,238	500,858	(12,320)	488,538
Government	(4,807)	-	(4,807)	2,087,024	(60,014)	2,027,010
Third Parties	558	-	558	561,613	(12,458)	549,155
Shareholders	626,590	3,963	630,553	635,490	(5,340)	630,150
Discontinued operations	-	(3,963)	(3,963)	-	90,132	90,132

4. Material Accounting Policies

The Company's accounting policies are consistent with those presented in the financial statements as of December 31, 2023.

4.1 Standards applicable to the Company effective January 1, 2024

The following changes, with no significant impact on the Company's financial statements, are effective as of January 1, 2024:

- (i) CPC 26 / IAS 1: requirements for classifying Liabilities as Current or Non-Current and for presenting Non-Current Liabilities with Covenants;
- (ii) CPC 06 / IFRS 16 - Leases: changes related to sale and leaseback operations;
- (iii) CPC 03 / IAS 7 - Statement of Cash Flows and CPC 40 / IFRS 7 - Financial Instruments: requirements for disclosure of supplier financing agreements.

5. Cash and Cash Equivalents

	Parent Company		Consolidated	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Cash and bank accounts	55	96	221,779	223,298
Financial investments with immediate liquidity	1,892,446	2,231,317	5,568,114	5,411,325
	1,892,501	2,231,413	5,789,893	5,634,623

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

Financial investments of the Company and its subsidiaries refer to Bank Deposit Certificates - CDBs and Repurchase Agreements, which are the sale of a security with the commitment of the seller (Bank) to repurchase it, and of the purchaser to resell it in the future. Investments, depending on the incidence of IOF and the liquidity period negotiated at the time of contracting, have post-fixed interest rates between 92.0% and 103,5% of Interbank Deposit Certificate ("CDI").

6. Bonds and Securities

The Company and its subsidiaries hold securities that yield variable interest rates. The term of these securities ranges from 7 to 58 months from the end of the period, however, most of the balance is recorded in noncurrent assets as they refer to funds tied to the financial guarantee of long-term contracts.

Category	Index	Parent Company		Consolidated	
		03.31.2024	12.31.2023	03.31.2024	12.31.2023
Units in Funds (a)	CDI	91	93	435,525	410,012
Bank Deposit Certificates - CDB	96% to 101% of CDI	-	-	88,148	85,483
		91	93	523,673	495,495
	Current	91	93	2,779	4,763
	Noncurrent	-	-	520,894	490,732

Interbank Deposit Certificate - CDI

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

7. Trade Accounts Receivable

Consolidated	Balances falling due	Overdue up to 90 days	Overdue for more than 90 days	Total 03.31.2024	Total 12.31.2023
Electricity sales to final customers and Charges for use of the system - Copel DIS (a)	2,566,294	443,026	157,243	3,166,563	2,981,740
Electricity sales to final customers	173,946	3,767	8,387	186,100	217,801
Other consumers receivables	71,834	76,115	68,819	216,768	202,315
Energy supply - Concessionaires, permission holder and trading companies	380,521	20,787	7,551	408,859	471,087
CCEE (7.1)	50,105	-	119,665	169,770	189,713
Charges for use of the transmission system	71,548	1,776	17,492	90,816	86,155
(-) Expected credit losses (7.2)	(18,796)	(24,987)	(249,963)	(293,746)	(282,382)
	3,295,452	520,484	129,194	3,945,130	3,866,429
	Current			3,850,298	3,761,170
	Noncurrent			94,832	105,259

(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 1.23% p.m. (1.22% p.m. on December 31, 2023).

7.1 Electricity Trading Chamber - CCEE

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

Of the total presented, R\$119,665 refer to the controversial portion resulting from the effects of the injunction for exclusion of responsibility of HPP Colíder. As a result of unforeseeable circumstances and force majeure, the power plant had its commercial start-up delayed, which was initially scheduled for January 2015. The Company is contesting in court, filing a request for exclusion of liability so that the mandatory supply of energy contracted by the plant, in the period in delay, could be postponed. Expected credit losses were recorded in the same amount as the receivable balance, as presented in Note 7.2.

Copel GeT filed a lawsuit in 2018 against Aneel with the aim of challenging the resolutions that rejected the request to recognize the exclusion of liability for the displacement of the implementation schedule of the HPP Colíder contained in Concession Contract No. 01/2011-MME-UHE Colíder, of which it is the holder, while also maintaining the supply schedule in the Power Trading Contracts in the Regulated Environment (CCEAR). A provisional injunction in favor of the Company was granted by the Federal Regional Court of the 1st Region ("TRF1") to suspend the sanctioning and contractual effects of the disputed resolutions. In May 2023, a ruling was issued by the competent Federal Court, partially recognized the requests. Copel GeT filed an appeal with the TRF1 defending the extension of the recognition of the exclusions for the entire period and renewed the request for appellate relief to maintain the suspension of the effects of Aneel's deliberations, until the judgment of the appeal, which was again granted in August 2023 by the Reporting Judge. The National Electric System Operator (ONS) filed an internal appeal against the decision that granted suspensive effect to the appeal. The appeal is awaiting processing and judgment.

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

7.2 Expected credit losses

Consolidated	Balance as of January 1, 2024	Additions/ (Reversals)	Write offs (a)	Reclassi- fication (b)	Balance as of March 31, 2024
Electricity sales to final customers and Charges for use of the system - Copel DIS	133,867	37,533	(28,325)	-	143,075
Electricity sales to final customers and other consumers receivables	15,324	1,296	-	-	16,620
Energy supply - Concessionaires, permission holder and trading companies	13,526	1,339	(479)	-	14,386
CCEE (7.1)	119,665	-	-	-	119,665
Gas distribution	-	275	-	(275)	-
	282,382	40,443	(28,804)	(275)	293,746

(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

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

Consolidated	Balance as of January 1, 2024	Operating revenues		Financial results	Tariff flags	Statement of	Balance as of March 31, 2024
		Constitution	Amortization	Updating		Financial Position Constitution	
Portion A							
Electricity purchased for resale - Itaipu	106,561	(42,073)	(74,576)	4,018	-	-	(6,070)
Electricity purchased for resale - CVA Energ	(557,165)	(124,443)	133,237	(14,500)	-	-	(562,871)
Transport of energy using the transmission system - basic grid	601,157	131,440	(119,725)	14,033	-	-	626,905
Transport of energy purchased from Itaipu	54,593	15,223	(6,861)	1,337	-	-	64,292
ESS	142,484	20,899	(22,397)	2,987	(14,048)	-	129,925
CDE	1,280	27,667	958	373	-	-	30,278
Proinfa	(14,495)	(8,155)	7,945	(445)	-	-	(15,150)
Other financial components							
Refunds of Pis and Cofins	(702,895)	-	365,669	-	-	-	(337,226)
Neutrality	(19,622)	(145,575)	(16,928)	(3,420)	-	-	(185,545)
Hydrological risk	(475,400)	(121,559)	93,897	(9,793)	-	-	(512,855)
Tariff refunds	(181,607)	(39,464)	25,737	(3,878)	-	-	(199,212)
Overcontracting	634,193	(22,214)	(129,403)	9,810	-	-	492,386
Itaipu Bonus	(3,243)	-	(28,998)	-	-	29,492	(2,749)
CDE Eletrobras	(41,882)	9,799	11,831	(335)	-	-	(20,587)
Other	(17,004)	(4,950)	3,055	(374)	-	-	(19,273)
	(473,045)	(303,405)	243,441	(187)	(14,048)	29,492	(517,752)
Current assets	15,473						-
Noncurrent assets	15,473						-
Current liabilities	(476,103)						(423,955)
Noncurrent liabilities	(27,888)						(93,797)

9. Accounts Receivables - Concessions

Consolidated		
	03.31.2024	12.31.2023
Power distribution service concession (9.1)	2,091,165	1,954,679
Bonus from the grant of concession agreements under the quota system (9.2)	803,333	792,741
Generation concession agreements (9.3)	72,990	71,835
	2,967,488	2,819,255
	Current	9,354
	Noncurrent	2,809,901

9.1 Power distribution service concession

Balance as of January 1, 2024	1,954,679
Transfers from contract assets (Note 10.1)	117,672
Transfers to other receivables (assets held for disposal)	(72)
Fair value recognition	18,970
Loss on disposal	(84)
Balance as of March 31, 2024	2,091,165

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

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

Balance as of January 1, 2024	792,741
Transfers to electricity grid use charges - customers	(22,459)
Interest (Note 30.1)	33,051
Balance as of March 31, 2024	803,333

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

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

9.3 Power generation concessions agreements

Balance as of January 1, 2024	71,835
Reversal of impairment (Note 31.4)	1,155
Balance as of March 31, 2024	72,990

Residual balance of the electricity generation assets of HPP GPS and HPP Mourão I. Copel GeT depreciated the plants until 2015, the expiration date of the concessions, and the remaining balance was reclassified to accounts receivable related to the concession and subsequently measured at the best estimate of fair value. In 2015, Copel GeT expressed to Aneel its interest in receiving the indemnifiable amount, with proof of the

realization of the respective investments, and in 2022, it filed the updated indemnifiable amount evaluation report (Note 34.2.1 – “e”).

10. Contract assets

Consolidated	03.31.2024	12.31.2023
	Power distribution service concession (10.1)	2,172,973
Power transmission concession (10.3)	5,414,384	5,403,103
	7,587,357	7,605,061
	Current	278,515
	Noncurrent	7,308,842
		284,616
		7,320,445

10.1 Power distribution service concession contract

Consolidated	Assets	Special liabilities	Total
	Balance as of January 1, 2024	2,284,966	(83,008)
Acquisitions	607,572	-	607,572
Customers contributions	-	(73,251)	(73,251)
Transfers to intangible assets (Note 17.1)	(497,743)	55,642	(442,101)
Transfers to accounts receivable - concessions (Note 9.1)	(130,940)	13,268	(117,672)
Loss on disposal	(3,533)	-	(3,533)
Balance as of March 31, 2024	2,260,322	(87,349)	2,172,973

Balance composed of works in progress mainly related to the construction and expansion of substations, distribution lines and networks and measuring equipment, measured at historical cost, net of special liabilities. As these works are concluded, the amounts are transferred to Accounts receivable related to the concessions and Intangible assets, according to the form of remuneration. During the construction phase, loans, financing and debentures costs are capitalized. In the first 3 months of 2024, these costs totaled R\$3,916, at an average rate of 0.06% p.a. (R\$4,169, at an average rate of 0.09% p.a., in the same period of 2023).

10.2 Piped gas distribution service concession contract

Balance as of January 1, 2024	-
Acquisitions	3,687
Transfers to intangible assets (Note 17.3)	(1,122)
Reclassification (a)	(2,565)
Balance as of March 31, 2024	-

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

10.3 Transmission service concession contract

	Concession assets	RBSE assets	Total
Balance as of January 1, 2024	4,087,156	1,315,947	5,403,103
Realization of gains/losses in business combinations	181	-	181
Transfers to electricity grid use charges - customers	(107,359)	(87,946)	(195,305)
Transfers to property, plant and equipment	(3,766)	-	(3,766)
Transfers from litigations	(891)	-	(891)
Remuneration	151,730	48,438	200,168
Construction revenue	8,176	-	8,176
Construction income	144	-	144
Gain from efficiency (10.3.1)	2,574	-	2,574
Balance as of March 31, 2024	4,137,945	1,276,439	5,414,384

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

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

In the construction and operation of the transmission infrastructure, possible positive or negative impacts are expected due to delays and additional costs due to environmental issues, variation in costs, mainly with cables and structures when indexed to foreign currency, additional easement costs and land negotiations, potential earthworks for unforeseen events, early maturity of commercial transactions and RAP revision/readjustment according to the regulatory standards and contractual provisions. Changes in the original project that affect its profitability are recognized directly in the statement of income when incurred, except for the part of RAP related to the operation and maintenance performance of the assets that is recognized as the services are performed.

10.3.2 Assumptions adopted for the calculation of contract assets

	03.31.2024			12.31.2023		
	Concession assets	RBSE assets		Concession assets	RBSE assets	
		Financial	Economic		Financial	Economic
Construction margin	1.65%	N/A	N/A	1.65%	N/A	N/A
Operating and maintenance margin	1.65%	N/A	N/A	1.65%	N/A	N/A
Remuneration rate (a)	9.61% p.a.	8.11% p.a.	11.10% p.a.	9.60% p.a.	8.11% p.a.	11.10% p.a.
Contract correction index	IPCA (b)	IPCA	IPCA	IPCA (b)	IPCA	IPCA
Annual RAP, according to Ratifying Resolution (c)	574,028	201,158	157,525	574,028	201,158	157,525

(a) Average rate of contracts

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

(c) increase in the RAP financial portion of RBSE assets, due to the re-profiling defined by Aneel Homologatory Resolution No. 2,847/2021.

11. Other Receivables

	Parent Company		Consolidated	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Fair value in the purchase and sale of power (Note 34.2.10)	-	-	718,406	1,101,684
Services in progress (a)	1,660	1,660	319,690	328,972
CDE Transfer (11.1)	-	-	160,572	133,375
Materials and supplies for power electricity	-	-	60,070	61,317
Disposals and decommissioning in progress	7	7	40,084	48,228
Advance payments to employees	740	373	30,088	17,333
Contractual advances to suppliers	-	-	8,830	15,371
Bonus for voluntary consumption reduction	-	-	2,917	2,917
Employees transferred compensation to be recovered	305	305	457	503
Other receivables	102	104	84,081	93,372
	2,814	2,449	1,425,195	1,803,072
	Current	2,796	2,431	767,182
	Noncurrent	18	658,013	853,340

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

11.1 CDE Transfer

Values of the Energy Development Account - CDE to cover tariff discounts on electricity distribution 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 current year to May of the next year. Monthly, the Company estimates the differences to be compensated in the next tariff adjustment.

12. Taxes

12.1 Deferred income tax and social contribution

Parent Company				
	Balance as of January 1, 2024	Recognized in income	Balance as of March 31, 2024	
Noncurrent assets				
Tax losses and negative tax basis	15,974	206,018	221,992	
Provisions for legal claims	293,148	(225,758)	67,390	
Expected credit losses	44,592	-	44,592	
Post-employment benefits	17,466	6	17,472	
Voluntary retirement program	6,205	-	6,205	
Others	17,820	(718)	17,102	
	395,205	(20,452)	374,753	
(-) Noncurrent liabilities				
Escrow deposits monetary variation	26,512	56	26,568	
Financial instruments	6,936	(1,426)	5,510	
Others	2,272	75	2,347	
	35,720	(1,295)	34,425	
Net	359,485	(19,157)	340,328	
Consolidated				
	Balance as of January 1, 2024	Recognized in income	Recognized comprehensive income	Balance as of March 31, 2024
Noncurrent assets				
Provision for allocation of PIS and Cofins credits	649,412	30	-	649,442
Post-employment benefits	504,612	3,162	-	507,774
Provisions for legal claims	592,478	(227,136)	-	365,342
Tax losses and negative tax basis	103,285	186,602	-	289,887
Impairment of assets	213,287	(1,476)	-	211,811
Voluntary retirement program	207,809	(8,353)	-	199,456
Expected credit losses	140,956	5,832	-	146,788
Fair value in the purchase and sale of power	256,220	(125,949)	-	130,271
Provisions for performance and profit sharing	50,803	25,844	-	76,647
Lease liability	74,662	(432)	-	74,230
Amortization - concession	62,869	1,305	-	64,174
Research and development and energy efficiency programs	67,265	(7,295)	-	59,970
Concession contracts	17,633	(267)	-	17,366
Taxes with suspended liability	89,853	(89,853)	-	-
Others	128,872	(10,342)	-	118,530
	3,160,016	(248,328)	-	2,911,688
(-) Noncurrent liabilities				
Concession contracts	2,026,461	7,616	-	2,034,077
Deemed cost of property, plant and equipment	290,918	(4,167)	-	286,751
Fair value in the purchase and sale of power	374,573	(130,314)	-	244,259
Accelerated depreciation	146,538	4,595	-	151,133
Right-of-use asset	70,325	(938)	-	69,387
Escrow deposits monetary variation	84,890	(37,153)	-	47,737
Transaction cost on loans and financing and debentures	41,664	(3,453)	-	38,211
Others	53,752	3,545	33	57,330
	3,089,121	(160,269)	33	2,928,885
Net	70,895	(88,059)	(33)	(17,197)
Assets presented in the Statement of Financial Position	1,757,688			1,687,771
Liabilities presented in the Statement of Financial Position	(1,686,793)			(1,704,968)

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

	Parent Company		Consolidated	
	Assets	Liabilities	Assets	Liabilities
2024	236,861	(904)	887,254	(242,670)
2025	8,815	(1,187)	697,363	(297,742)
2026	8,316	(1,192)	157,524	(261,857)
2027	8,320	(1,196)	103,444	(236,309)
2028	8,306	(1,182)	60,820	(213,085)
2029 to 2031	23,636	(3,552)	149,653	(519,141)
after 2031	80,499	(25,212)	855,630	(1,158,081)
	374,753	(34,425)	2,911,688	(2,928,885)

12.1.2 Unrecognized tax credits

In addition to the deferred income tax and social contribution credits recorded in assets, on March 31, 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\$93,335 (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). As a result of the divestment process, the value of unrecognized credits of UEGA as of March 31, 2024, is presented in Note 39.

12.2 Other taxes recoverable and other tax obligations

	Parent Company		Consolidated	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Current assets				
Recoverable ICMS (VAT)	-	-	165,086	158,010
Recoverable PIS/Pasep and Cofins taxes (a)	-	-	680,341	784,593
Other recoverable taxes	-	-	11,666	740
	-	-	857,093	943,343
Noncurrent assets				
Recoverable ICMS (VAT)	-	-	196,286	190,229
Recoverable PIS/Pasep and Cofins taxes (a)	41,347	41,078	1,862,553	1,982,826
Other recoverable taxes	-	-	84,366	83,101
	41,347	41,078	2,143,205	2,256,156
Current liabilities				
ICMS (VAT) payable (Note 12.2.2)	-	-	185,925	194,734
ICMS installment payment	-	-	11,562	11,365
PIS/Pasep and Cofins payable	6,034	-	37,537	34,616
IRRF on interest on capital	-	-	-	31,200
Special Tax Regularization Program - Pert	-	-	63,560	62,420
Other taxes	236	476	9,704	11,748
	6,270	476	308,288	346,083
Noncurrent liabilities				
Social security contributions - injunction on judicial deposit (b)	-	4,030	-	264,868
ICMS installment payment	-	-	27,556	29,921
Special Tax Regularization Program - Pert	-	-	307,209	317,304
	-	4,030	334,765	612,093

* 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 12.2.1)

(b) In March 2024, after the disputes were concluded, the balances were written off against the judicial deposit balance recorded in assets (Note 14.1)

12.2.1 Pis and Cofins credit on ICMS - Copel Distribuição

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

Based on this favorable decision, Copel DIS recognized the updated tax credit in assets which, 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.

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

The following table shows the movement of the asset:

Balance as of January 1, 2024	2,665,864
Monetary variation	43,307
Offsetting with taxes payable	(267,024)
Balance as of March 31, 2024	2,442,147
	Current 673,955
	Noncurrent 1,768,192

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

a) Liabilities to be refunded to consumers

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

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

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

The following table shows the movement of liabilities:

Balance as of January 1, 2024	731,726
Monetary variation	41,533
Balance as of March 31, 2024	773,259

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

b) Provision for allocation of PIS and Cofins credits

On June 27, 2022, Federal Law No. 14,385 was enacted, regulating the allocation of tax amounts overcharged by public electricity distribution service providers, due to the collection of PIS and Cofins on ICMS, recognized by the judiciary as undue.

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

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

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

On December 12, 2022, the Brazilian Association of Electric Energy Distributors - Abradee filed a Direct Action of Unconstitutionality - ADI with the Federal Supreme Court - STF, questioning Law No. 14,385/2022. The judgement was included in the virtual sessions from November 10, 2023, to November 20, 2023, and, after the vote of the reporting minister, who dismissed the request made in the direct action, the case was highlighted for judgment in a physical plenary session, which has not yet been carried out. The Company awaits the unfolding of the ADI.

The table below shows the changes in the provision:

Balance as of January 1, 2024	1,909,775
Monetary variation	984
Balance as of March 31, 2024	1,910,759
	Current
	64,628
	Noncurrent
	1,846,131

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

12.2.2 ICMS on electricity operations

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

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

	Parent Company		Consolidated	
	03.31.2024	Restated 03.31.2023	03.31.2024	Restated 03.31.2023
Income before IRPJ and CSLL	558,355	623,739	766,915	862,281
(-) Equity in income (a)	(502,897)	(643,818)	(81,643)	(104,088)
	55,458	(20,079)	685,272	758,193
IRPJ and CSLL (34%)	(18,856)	6,827	(232,992)	(257,786)
Tax effects on:				
Non deductible expenses	(301)	(13)	(5,113)	(3,616)
Tax incentives	-	-	450	648
Unrecognized tax loss and negative basis of CSLL	-	-	(6,202)	(7,817)
Setting up and/or offset of income tax and social contribution losses of prior years	-	-	2	-
Difference between tax bases of deemed profit and taxable profit	-	-	(5,904)	14,955
Effect of non taxable monetary variation (Selic) on undue tax payments	-	-	14,724	23,902
Others	-	-	310	(2,417)
Current IRPJ and CSLL	-	-	(146,666)	(144,504)
Deferred IRPJ and CSLL	(19,157)	6,814	(88,059)	(87,627)
Effective rate - %	34.5%	33.9%	34.3%	30.6%

(a) It does not include the amounts recognized as interest on equity (JSCP) of its subsidiaries.

12.4 Consumption tax reform

On December 20, 2023, the Constitutional Amendment – EC 132 approved the consumption tax reform, which replaces five taxes (PIS, Cofins, IPI, ICMS and ISS) with a Dual Value Added Tax (IVA) of international standard, formed by the Contribution on Goods and Services - CBS, federal, and by the Tax on Goods and Services - IBS, from states and municipalities. The reform also creates the Selective Tax, of a regulatory nature, with the aim of discouraging the consumption of goods and services that are harmful to health and the environment.

According to the EC, the new taxes will come into force in 2026 (year of “calibration”), with complete implementation starting in 2033, ending the validity of the current taxes by 2032. The application of the new taxes will rely on general rules of full non-cumulative nature (broad crediting), equivalent rules for IBS and CBS, equalized rates (except for specific reduction benefits), broad tax base, taxation at destination and outside calculation. As foreseen in the text of the EC, there will still be a need for regulations from different points that will be carried out through complementary laws.

Considering the general rules established at the level of this EC, it is still not possible to accurately determine the final impacts of the referred reform for the Company. However, considering that Copel operates in regulated businesses, with prices and tariffs subject to contractual economic-financial rebalancing clauses, the Company expects that the implementation of the new taxes will not generate a relevant impact on its future results. For business segments with the application of free negotiation prices, the current contracts also have economic-financial rebalancing clauses or, alternatively, they may be subject to the application of article 21 of this EC, so that there is also no expectation of relevant impacts on the Company's future results.

On April 24, 2024, the Executive Branch presented its proposal for tax reform regulations to the Brazilian Congress. At the same time, various regulatory proposals are being drawn up within the Brazilian Congress itself. The company is following the development of these proposals to assess their impacts, as well as actively participating in the debates and demands via entities in the Brazilian electricity sector.

13. Prepaid Expenses

Consolidated	03.31.2024	12.31.2023
Program for incentive to alternative energy sources - Proinfa	27,943	30,210
Insurance premiums	20,261	20,562
Others	17,027	12,097
	65,231	62,869

14. Judicial deposits

	Parent Company		Consolidated	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Taxes claims (14.1)	140,134	142,221	234,425	482,002
Labor claims	1,183	741	86,108	84,107
Civil claims				
Civil claims	-	-	43,241	43,081
Easements	-	-	20,362	19,340
Customers	-	-	5,766	5,723
	-	-	69,369	68,144
Others	461	409	496	459
	141,778	143,371	390,398	634,712

14.1 Tax judicial deposits

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

15.1 Changes in investments

Parent Company	Balance as of January 1, 2024	Equity (a)	Equity valuation adjustments	Investment/ AFAC	Amorti- zation	Dividends and JSCP	Reclassi- fication (b)	Balance as of March 31, 2024
Subsidiaries								
Copel GeT	12,551,604	299,172	-	-	-	(60,000)	11,510	12,802,286
Copel DIS	6,782,865	241,879	-	-	-	-	-	7,024,744
Copel SER	54,323	(985)	-	13,150	-	-	-	66,488
Copel COM	342,204	17,560	-	-	-	-	-	359,764
UEG Araucária (15.2)	-	(3,836)	-	-	-	-	3,836	-
Compagas (15.2)	-	7,530	-	-	-	(9)	(7,521)	-
Elejor (15.2)	-	(44)	44	-	-	-	-	-
Elejor - concession rights	9,235	-	-	-	(189)	-	-	9,046
	19,740,231	561,276	44	13,150	(189)	(60,009)	7,825	20,262,328
Joint Ventures								
Voltalia São Miguel do Gostoso I (15.3)	117,484	(4,238)	-	-	-	-	-	113,246
Voltalia São Miguel do Gostoso - authorization rights	8,570	-	-	-	(91)	-	-	8,479
Solar Paraná	7,209	52	-	-	-	(72)	-	7,189
	133,263	(4,186)	-	-	(91)	(72)	-	128,914
Associates								
Dona Francisca Energética (15.4)	30,812	1,480	-	-	-	-	-	32,292
Other	1,931	(2)	-	-	-	-	-	1,929
	32,743	1,478	-	-	-	-	-	34,221
	19,906,237	558,568	44	13,150	(280)	(60,081)	7,825	20,425,463

(a) Adjusted equity, resulting from Subsidiaries' capital deficiency and cessation of depreciation of assets classified as held for sale.

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

Consolidated	Balance as of January 1, 2024	Equity	Capital decrease	Amorti- zation	Dividends and JSCP	Balance as of March 31, 2024
Joint Ventures (15.3)						
Voltalia São Miguel do Gostoso I	117,484	(4,238)	-	-	-	113,246
Voltalia São Miguel do Gostoso - authorization rights	8,570	-	-	(91)	-	8,479
Caiuá	133,074	3,417	-	-	-	136,491
Integração Maranhense	212,060	4,991	-	-	(3,704)	213,347
Matrinchã	994,999	22,374	-	-	-	1,017,373
Guaraciaba	492,083	12,906	-	-	-	504,989
Paranaíba	292,022	7,986	-	-	-	300,008
Mata de Santa Genebra	736,685	17,503	(37,129)	-	(41,512)	675,547
Cantareira	468,311	12,476	-	-	-	480,787
Solar Paraná	7,209	52	-	-	(72)	7,189
	3,462,497	77,467	(37,129)	(91)	(45,288)	3,457,456
Associates						
Dona Francisca Energética (15.4)	30,812	1,480	-	-	-	32,292
Foz do Chopim Energética (15.4)	16,113	2,698	-	-	(3,397)	15,414
Other	1,931	(2)	-	-	-	1,929
	48,856	4,176	-	-	(3,397)	49,635
Investment property	444	-	-	-	-	444
	3,511,797	81,643	(37,129)	(91)	(48,685)	3,507,535

15.2 Subsidiaries with non-controlling interests

15.2.1 Summarized financial information

Balance as of March 31, 2024	Compagas	Elejor	UEG Araucária
ASSETS	1,006,145	785,064	401,980
Current assets	218,694	195,995	20,388
Noncurrent assets	787,451	589,069	381,592
LIABILITIES	1,006,145	785,064	401,980
Current liabilities	186,805	106,548	51,030
Noncurrent liabilities	297,365	719,635	57,396
Equity	521,975	(41,119)	293,554
STATEMENT OF INCOME			
Net operating revenue	198,428	24,066	-
Operating costs and expenses	(175,082)	(22,474)	(22,159)
Financial results	(11,558)	(9,837)	(1,898)
Income tax and social contribution	(4,461)	3,202	-
Net income (loss)	7,327	(5,043)	(24,057)
Other comprehensive income	-	63	-
Total comprehensive income	7,327	(4,980)	(24,057)
STATEMENTS OF CASH FLOWS			
Cash flows from operating activities	(11,412)	(13,168)	(17,723)
Cash flows from investing activities	(3,687)	(13)	-
Cash flows from financing activities	(20,549)	-	-
TOTAL EFFECTS ON CASH AND CASH EQUIVALENTS	(35,648)	(13,181)	(17,723)
Cash and cash equivalents at the beginning of the year	101,437	166,544	22,354
Cash and cash equivalents at the end of the year	65,789	153,363	4,631
CHANGE IN CASH AND CASH EQUIVALENTS	(35,648)	(13,181)	(17,723)

In accordance with Note 39, the subsidiaries Compagas and UEGA are in the process of divestment. The balances shown in the table above consider the values of these companies before any elimination of intercompany balances and the cessation of depreciation after the reclassification of assets to held for sale. The loss of Elejor is mainly due to monetary restatement of the balance of accounts payable related to concession.

15.2.2 Changes in equity attributable to non-controlling shareholders

Participation in capital stock	Compagas 49%	Elejor 30%	UEG Araucária 18.8%	Consolidated
Balance as of January 1, 2024	255,677	(10,841)	60,678	305,514
Net income (loss)	7,232	(1,513)	(3,559)	2,160
Other comprehensive income	-	19	-	19
Dividends	(9)	-	-	(9)
Balance as of March 31, 2024	262,900	(12,335)	57,119	307,684

15.3 Summarized information on the main joint ventures

	Voltaia	Caiuá	Integração Maranhense	Matrinchã	Guaraciaba	Paranaíba	Mata de Santa Genebra	Cantareira
Balance as of March 31, 2024								
ASSETS	231,208	344,601	613,369	3,052,717	1,641,231	2,060,869	3,700,258	1,845,064
Current assets	9,779	49,332	91,080	481,525	240,800	250,820	582,488	208,245
Cash and cash equivalents	9,567	17,763	17,509	153,290	60,126	50,283	3,607	33,717
Other current assets	212	31,569	73,571	328,235	180,674	200,537	578,881	174,528
Noncurrent assets	221,429	295,269	522,289	2,571,192	1,400,431	1,810,049	3,117,770	1,636,819
LIABILITIES	231,208	344,601	613,369	3,052,717	1,641,231	2,060,869	3,700,258	1,845,064
Current liabilities	97	18,547	24,956	185,766	150,930	132,834	117,417	71,745
Financial liabilities	-	5,713	8,050	140,772	49,914	48,154	106,013	30,885
Other current liabilities	97	12,834	16,906	44,994	101,016	84,680	11,404	40,860
Noncurrent liabilities	-	47,502	153,006	790,676	459,712	703,516	2,234,444	792,121
Financial liabilities	-	22,006	30,983	485,034	354,587	395,458	1,716,315	400,112
Other noncurrent liabilities	-	25,496	122,023	305,642	105,125	308,058	518,129	392,009
Equity	231,111	278,552	435,407	2,076,275	1,030,589	1,224,519	1,348,397	981,198
STATEMENT OF INCOME								
Net operating revenue	-	9,963	16,629	87,386	48,073	62,996	114,836	49,733
Operating costs and expenses	(36)	(1,673)	(2,365)	(11,072)	(1,369)	(4,282)	(12,885)	(1,681)
Interest expenses	-	(588)	(866)	(17,299)	(10,375)	(12,214)	(58,042)	(9,115)
Financial income and other financial expenses	267	561	337	4,682	1,668	1,581	9,020	(368)
Equity in earnings of investees	(8,911)	-	-	-	-	-	-	-
Income tax and social contribution	(71)	(1,289)	(3,546)	(18,035)	(11,660)	(15,486)	(17,994)	(13,108)
Net income	(8,751)	6,974	10,189	45,662	26,337	32,595	34,935	25,461
Other comprehensive income	-	-	-	-	-	-	-	-
Total comprehensive income	(8,751)	6,974	10,189	45,662	26,337	32,595	34,935	25,461
Investment interest - %	49.0	49.0	49.0	49.0	49.0	24.5	50.1	49.0
Investment book value	113,246	136,491	213,347	1,017,373	504,989	300,008	675,547	480,787

On March 31, 2024, the interest of Copel in the commitments assumed in its joint ventures is equivalent to R\$4,822 and in the contingent liabilities classified as a possible loss is equivalent to R\$307,801 (R\$374,774 as of December 31, 2023).

15.4 Summarized information of the main associates

Balance as of March 31, 2024	Dona Francisca	Foz do Chopim
ASSETS	172,397	44,772
Current assets	19,040	7,663
Noncurrent assets	153,357	37,109
LIABILITIES	172,397	44,772
Current liabilities	18,503	1,674
Noncurrent liabilities	13,682	-
Equity	140,212	43,098
STATEMENT OF INCOME		
Net operating revenue	16,651	11,128
Depreciation and amortization	(2,173)	(657)
Other operating costs and expenses	(6,892)	(2,641)
Financial results	(536)	89
Income tax and social contribution	(624)	(369)
Net income	6,426	7,550
Other comprehensive income	-	-
Total comprehensive income	6,426	7,550
Investment interest - %	23.03	35.77
Investment book value	32,292	15,414

On March 31, 2024, the interest of Copel in the contingent liabilities of its associates is equivalent to R\$7,023 (R\$2,947 as of December 31, 2023).

16. Property, Plant and Equipment

16.1 Property, plant and equipment by asset class

Consolidated	03.31.2024			12.31.2023		
	Cost	Accumulated depreciation		Cost	Accumulated depreciation	
In service						
Reservoirs, dams and aqueducts	8,201,989	(5,105,501)	3,096,488	8,201,193	(5,068,855)	3,132,338
Machinery and equipment	9,802,576	(3,184,445)	6,618,131	9,790,697	(3,087,977)	6,702,720
Buildings	2,007,964	(1,185,474)	822,490	2,009,061	(1,176,398)	832,663
Land	497,923	(72,320)	425,603	499,020	(69,256)	429,764
Vehicles	13,634	(11,194)	2,440	13,056	(11,120)	1,936
Furniture and fixtures	14,344	(8,664)	5,680	14,296	(8,570)	5,726
(-) Impairment (16.4)	(674,077)	-	(674,077)	(674,077)	-	(674,077)
(-) Special Obligations	(6,877)	629	(6,248)	(6,877)	510	(6,367)
	19,857,476	(9,566,969)	10,290,507	19,846,369	(9,421,666)	10,424,703
In progress						
Cost	442,163	-	442,163	415,597	-	415,597
(-) Impairment (16.4)	(14,879)	-	(14,879)	(14,879)	-	(14,879)
	427,284	-	427,284	400,718	-	400,718
	20,284,760	(9,566,969)	10,717,791	20,247,087	(9,421,666)	10,825,421

On March 25, 2023, after the end of the scheduled stoppage for inspection of the generating unit 3 of HPP GBM, a plant belonging to FDA, subsidiary of Copel GET, an isolated fault was identified in the upper wear ring of the turbine rotor. The recovery procedures were completed in December 2023 and the installation of

the equipment at the plant is underway, with the generating unit expected to return to operation on May 15, 2024.

16.2 Changes in property, plant and equipment

Consolidated						
	Balance as of January 1, 2024	Additions / Impairment	Depreciation	Loss on disposal	Transfers	Balance as of March 31, 2024
In service						
Reservoirs, dams and aqueducts	3,132,338	-	(36,645)	-	795	3,096,488
Machinery and equipment	6,702,720	-	(98,338)	(46)	13,795	6,618,131
Buildings	832,663	-	(10,152)	(536)	515	822,490
Land	429,764	-	(3,064)	(1,097)	-	425,603
Vehicles	1,936	-	(111)	-	615	2,440
Furniture and fixtures	5,726	-	(137)	(6)	97	5,680
(-) Impairment (16.4)	(674,077)	-	-	-	-	(674,077)
(-) Special Obligations	(6,367)	-	119	-	-	(6,248)
	10,424,703	-	(148,328)	(1,685)	15,817	10,290,507
In progress						
Cost	415,597	39,153	-	(484)	(12,103)	442,163
(-) Impairment (16.4)	(14,879)	-	-	-	-	(14,879)
	400,718	39,153	-	(484)	(12,103)	427,284
	10,825,421	39,153	(148,328)	(2,169)	3,714	10,717,791

During the construction phase, loans, financing and debentures costs are capitalized. In the first 3 months of 2024, these costs totaled R\$707, at an average rate of 0.015% p.a. (R\$2,355, at an average rate of 0.051% p.a., in 2023).

16.3 Joint operations - consortiums

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

Joint operations	Share Copel GeT (%)	Annual average depreciation rate (%)	03.31.2024	12.31.2023
HPP Gov. Jayme Canet Júnior (Mauá) - Consórcio Energético Cruzeiro do Sul				
In service	51.0	2.74	860,370	859,888
(-) Accumulated depreciation			(319,148)	(313,253)
In progress			19,257	20,447
			560,479	567,082
HPP Baixo Iguaçu				
In service	30.0	3.28	697,225	697,225
(-) Accumulated depreciation			(115,763)	(110,039)
In progress			43,465	42,989
			624,927	630,175
			1,185,406	1,197,257

16.4 Impairment of generation segment assets

The assets with impairment balances recorded on March 31, 2024 are the following:

Consolidated	Property, Plant and Equipment			Value in use
	Cost	Depreciation	Impairment	
HPP Colíder	2,582,421	(405,072)	(498,906)	1,678,443
Consórcio Tapajós (a)	14,879	-	(14,879)	-
Power plants in Paraná	464,613	(159,974)	(175,171)	129,468
	3,061,913	(565,046)	(688,956)	1,807,911

(a) Project under development

Management did not identify evidence that would justify the need to recognize impairment of property, plant and equipment in the period.

17. Intangible assets

Consolidated	03.31.2024	12.31.2023
Concession agreement - distribution of electricity (17.1)	8,619,564	8,317,327
Generation concession agreements/ authorization (17.2)	2,733,645	2,801,702
Other (17.4)	51,281	51,060
	11,404,490	11,170,089

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

17.1 Power distribution service concession

Consolidated	Intangible asset in service	Special liabilities in service	Total
Balance as of January 1, 2024	11,201,945	(2,884,618)	8,317,327
Transfers from contract assets (Note 10.1)	497,743	(55,642)	442,101
Other transfers	15	-	15
Amortization quotas - concession (a)	(170,682)	42,968	(127,714)
Amortization quotas - PIS/Pasep and Cofins credits	(2,611)	-	(2,611)
Loss on disposal	(9,554)	-	(9,554)
Balance as of March 31, 2024	11,516,856	(2,897,292)	8,619,564

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

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

17.2 Generation concession agreements

Consolidated	Concession	Concession and	Total
	contract (a) in progress	authorization rights/ goodwill	
Balance as of January 1, 2024	1,303,158	1,498,544	2,801,702
Amortization quotas - concession and authorization (a)	(56,961)	(11,096)	(68,057)
Balance as of March 31, 2024	1,246,197	1,487,448	2,733,645

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

17.3 Piped gas distribution service concession

Balance as of January 1, 2024	-
Transfers from contract assets (Note 10.2)	1,122
Amortization quotas - concession (a)	(9,951)
Reclassification (b)	8,829
Balance as of March 31, 2024	-

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

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

17.4 Other intangible assets

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

Consolidated	in service	in progress	Total
	Balance as of January 1, 2024	23,940	
Acquisitions	60	2,696	2,756
Transfers from property, plant and equipment	-	52	52
Capitalizations for intangible in service	1,602	(1,602)	-
Amortization quotas (a)	(2,304)	-	(2,304)
Loss on disposal	-	(283)	(283)
Balance as of March 31, 2024	23,298	27,983	51,281

(a) Annual amortization rate: 20%.

18. Payroll, Social Charges and Accruals

	Parent Company		Consolidated	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Social security liabilities				
Taxes and social contribution	1,105	2,288	29,609	46,831
Social security charges on paid vacation and 13 th salary	833	884	16,590	15,700
	1,938	3,172	46,199	62,531
Labor liabilities				
Payroll, net	-	-	51	27
Vacation and 13 th salary	2,455	2,409	83,142	81,253
Provisions for performance and profit sharing	10,530	7,925	232,441	173,663
Voluntary dismissal program (18.1)	17,102	17,102	585,138	610,057
Other liabilities	-	-	3	7
	30,087	27,436	900,775	865,007
	32,025	30,608	946,974	927,538

18.1 Voluntary Dismissal Program - PDV

The balance refers to PDV established on August 24, 2023 referring to the amount that will be paid as compensation, plus 40% of the FGTS fine and the amounts of food assistance and the employer's subsidy relating to the monthly health plan fee, which will be paid by Copel for 12 months from the date of dismissal. Of the total provisioned, part has already been written off due to some early dismissals and the largest amount will be paid in August 2024.

19. Accounts Payable to Suppliers

Consolidated	03.31.2024	12.31.2023
Energy power	1,239,683	1,284,191
Materials and supplies	715,434	638,025
Charges for use of grid system	332,742	363,357
	2,287,859	2,285,573
	Current	2,156,716
	Noncurrent	131,143
		2,154,430
		131,143

20. Loans and Financing

Consolidated												
Contracts	Company	Allocation	Guarantees	Issue Date	Number of installment	Final maturity	Payment of charges	Contractual financial charges p.a.	Effective interest rate p.a.	Contract amount	03.31.2024	12.31.2023
LOCAL CURRENCY Banco do Brasil CCB 265.901.903	Copel DIS	Working capital.	Credit assignment	06.29.2022	2	06.24.2025	Quarterly	DI + spread 1,25%	DI + spread 2,14%	750,000	751,015	751,096
											751,015	751,096
Itaú Unibanco S.A Commercial paper (a)	Copel GET	Partial amortization of the 3 rd , 4 th and 5 th debenture issues and meeting various short-term obligations, including energy purchases, regulatory obligations and dividends.	Personal guarantee	09.10.2022	2	09.10.2025	Half-yearly	DI + spread 1,22%	DI + spread 1,31%	1,000,000	1,006,007	1,039,097
											1,006,007	1,039,097
Caixa Econômica Federal 415.855-22/14	Copel DIS	Rural Electricity Program - <i>Luz para Todos</i> .	Ow n revenue; issue of promissory notes and commercial duplicates.	03.31.2015	120	12.08.2026	Monthly	6.0%	6.0%	16,984	5,269	5,748
											5,269	5,748
Banco do Nordeste do Brasil 35202166127989	Jandaira I	Implementation of Jandaira Wind Complex.	Bank guarantee	05.31.2021	192	06.15.2038	Monthly	2.7086% + IPCA ⁽¹⁾	3.0107% + IPCA	21,687	19,620	19,911
35202164527986	Jandaira II			05.31.2021	192	06.15.2038	Monthly	2.2161% + IPCA ⁽¹⁾ and 2.7086% + IPCA ⁽¹⁾	3.0107% + IPCA	56,421	51,038	51,796
35202162927987	Jandaira III			05.31.2021	192	06.15.2038	Monthly	2.7086% + IPCA ⁽¹⁾	3.0107% + IPCA	65,158	58,917	59,792
35202160027984	Jandaira IV			05.31.2021	192	06.15.2038	Monthly	2.2161% + IPCA ⁽¹⁾ and 2.7086% + IPCA ⁽¹⁾	3.0107% + IPCA	65,421	59,155	60,033
35201915725525	Potiguar B141	Implementation of Vilas Wind Complex.	Fiduciary assignment of credit rights; fiduciary assignment of rights under the O&M contract; fiduciary assignment of rights arising from the authorization; pledge of shares; fiduciary alienation of project machinery and equipment; 100% bank guarantee; fiduciary assignment of the Debt Service Reserve Accounts; fiduciary assignment of the operating reserve account (O&M); Shareholder support agreement	04.04.2019	216	04.15.2039	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	92,138	85,099	85,776
35201922425522	Potiguar B142			04.04.2019	216	04.15.2039	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	92,213	85,119	85,797
35201926525533	Potiguar B143			04.11.2019	216	04.15.2039	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	92,138	84,806	85,481
35201910625534	Ventos de Vila Paraiba IV			04.18.2019	216	05.15.2039	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	92,138	86,246	87,046
352020148272169	Potiguar B61			08.11.2020	216	08.15.2040	Monthly	IPCA + 1.4865%	IPCA + 1.4865%	163,886	178,955	180,062
18120185433499	Aventura II	Implementation of Aventura Wind Complex		12.28.2018	204	01.15.2039	Monthly	IPCA + 2.5707%	IPCA + 2.5707%	69,338	63,837	64,272
18120185473500	Aventura III			12.28.2018	204	01.15.2039	Monthly	IPCA + 2.5707%	IPCA + 2.5707%	82,490	75,924	76,460
18120185483501	Aventura IV			12.28.2018	204	01.15.2039	Monthly	IPCA + 2.5707%	IPCA + 2.5707%	97,887	90,708	91,322
18120185493502	Aventura V			12.28.2018	204	01.15.2039	Monthly	IPCA + 2.5707%	IPCA + 2.5707%	98,684	91,665	92,255
18720193955241	SRMN I			Implementation of Santa Rosa & Mundo Novo Wind Complex (SRMN)	Bank guarantee	04.30.2019	252	05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	110,922
18720193965240	SRMN II	04.30.2019	252			05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	97,057	101,528	101,752
18720193875242	SRMN III	04.30.2019	252			05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	110,922	117,687	118,104
18720193985243	SRMN IV	04.30.2019	252			05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	110,922	119,453	119,697
18720193995244	SRMN V	04.30.2019	252			05.15.2043	Monthly	IPCA + 2.3323%	IPCA + 2.3323%	83,192	87,407	87,849
											1,574,058	1,584,566
Banco do Brasil - BNDES Transfer 21/02000-0	Copel GeT	Implementation of Mauá HPP.	Revenue from energy sales from the plant.	04.16.2009	179	01.15.2028	Monthly	2.13% above TJLP	2.13% above TJLP	169,500	46,306	49,263
											46,306	49,263

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

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

(continued)

Consolidated	Company	Allocation	Guarantees	Issue Date	Number of installment	Final maturity	Payment of charges	Contractual financial charges p.a.	Effective interest rate p.a.	Contract amount	03.31.2024	12.31.2023	
BNDES													
820989.1	Copel GeT	Implementation of Mauá HFP.	Revenue from energy sales from the plant.	03.17.2009	179	01.15.2028	Monthly	1.63% above TJLP	1.63% above TJLP	169,500	46,305	49,263	
1120952.1		Implementation of transmission line between Foz do Iguaçu and Cascavel Oeste substations.	Assignment of receivables; revenue from energy transmission services.	12.16.2011	168	04.15.2026	Monthly	1.82% and 1.42% above TJLP	1.82% and 1.42% above TJLP	44,723	7,070	7,909	
1220768.1		Implementation of Cavernoso II SHP.	Revenue from energy sales from the plant.	09.28.2012	192	07.15.2029	Monthly	1.36% above TJLP	1.36% above TJLP	73,122	26,227	27,422	
13211061		Implementation of Colider HFP.	Assignment of receivables	12.04.2013	192	10.15.2031	Monthly	0% and 1.49% above TJLP	6.43% and 7.68%	1,041,155	534,775	551,707	
13210331		Implementation of Cerquinho III substation.		12.03.2013	168	08.15.2028	Monthly	1.49% and 1.89% above TJLP	1.49% and 1.89% above TJLP	17,644	5,913	6,240	
15206041		Implementation of transmission line Assis - Paraguaçu Paulista II.		12.28.2015	168	06.15.2030	Monthly	2.42% above TJLP	9.04%	34,265	13,601	14,127	
15205921		Implementation of transmission lines Londrina - Figueira and Salto Osório - Foz do Chopim.		12.28.2015	168	12.15.2029	Monthly	2.32% above TJLP	8.93%	21,584	7,927	8,261	
18205101		Implementation of Baixo Iguaçu HFP.		11.22.2018	192	06.15.2035	Monthly	1.94% above TJLP	8.50%	194,000	145,556	148,613	
19207901- A+B+E+F+G+H		Implementation of transmission facilities for the line: substation Medianeira; substation Curitiba Centro and Curitiba Uberaba and substation André Leste.		06.03.2020	279	12.15.2043	Monthly	IPCA + 4.8165%	IPCA + 4.8570%	206,882	203,500	202,439	
19207901- C+D+H+J		Implementation of transmission facilities for the line: transmission line Curitiba Leste - Blumenau and Baixo Iguaçu - Realeza.		06.03.2020	267	12.15.2043	Monthly	IPCA + 4.8165%	IPCA + 4.8570%	225,230	191,262	190,270	
14205611-C	Copel DIS	Preservation of business, improvements, operating support and general investments in the expansion and consolidation of projects and social investment programs of companies (ISE).		Surety of Copel; assignment of revenues and indemnity rights under the concession.	12.15.2014	113	06.15.2024	Monthly	6.0%	6.0%	78,921	1,960	3,919
14.2.1271.1	Santa Maria	Construction and implementation of wind generating plants.		Pledge of shares; assignment of receivables from energy sales from the project; assignment of machinery and equipment.	06.01.2015	192	08.15.2031	Monthly	1.66% above TJLP	8.26%	71,676	29,533	30,490
14.2.1272.1	Santa Helena				06.01.2015	192	08.15.2031	Monthly	1.66% above TJLP	8.26%	82,973	32,044	33,082
11211521	GE Farol		03.19.2012		192	06.15.2030	Monthly	2.34% above TJLP	2.34% above TJLP	54,100	25,243	26,207	
11211531	GE Boa Vista		03.19.2012		192	06.15.2030	Monthly	2.34% above TJLP	2.34% above TJLP	40,050	18,663	19,374	
11211541	GE S.B. do Norte		03.19.2012		192	06.15.2030	Monthly	2.34% above TJLP	2.34% above TJLP	90,900	42,324	43,940	
11211551	GE Olho D'Água		03.19.2012		192	06.15.2030	Monthly	2.34% above TJLP	2.34% above TJLP	97,000	45,201	46,927	
18204611	Cutia		Pledge of shares; assignment of receivables.		10.10.2018	192	07.15.2035	Monthly	2.04% above TJLP	8.37%	619,405	515,592	521,972
13212221 - A	Costa Oeste	Implementation of transmission line between Cascavel Oeste and Umuarama Sul substations and implementation of Umuarama Sul substation.	Assignment of receivables; 100% of pledged shares.	12.03.2013	168	11.30.2028	Monthly	1.95% + TJLP	1.95% + TJLP	27,634	10,243	10,778	
14205851 - A	Marumbi	Implementation of transmission line between Curitiba and Curitiba Leste and implementation of Curitiba Leste substation.		07.08.2014	168	06.30.2029	Monthly	2.00% + TJLP	2.00% + TJLP	33,460	13,870	14,512	
14205851 - B				07.08.2014	106	04.30.2024	Monthly	6.0%	6.0%	21,577	189	755	
Total local currency											1,916,998	1,958,207	
											5,299,653	5,387,977	
											Gross debt	5,299,653	5,387,977
											(-) Transaction cost	(41,591)	(44,760)
											Net debt	5,258,062	5,343,217
											Current	1,145,446	675,980
											Noncurrent	4,112,616	4,667,237

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

20.1 Maturity of noncurrent installments

03.31.2024	Consolidated		
	Gross debt	(-) Transaction cost	Net debt
2025	1,073,472	(4,892)	1,068,580
2026	267,239	(2,344)	264,895
2027	271,061	(2,351)	268,710
2028	256,722	(2,364)	254,358
2029	256,269	(2,355)	253,914
After 2029	2,016,681	(14,522)	2,002,159
	4,141,444	(28,828)	4,112,616

20.2 Changes in loans and financing

Consolidated	Total
Balance as of January 1, 2024	5,343,217
Charges	125,451
Monetary variations	7,975
Amortization - principal	(66,375)
Payment - charges	(152,206)
Balance as of March 31, 2024	5,258,062

20.3 Covenants

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

On December 31, 2023, all financial indicators measured annually were fully met. On March 31, 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.

Below are the financial covenants present in loan and financing contracts:

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

Financing for businesses - Finem

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

21. Debentures

Company	Issue	Characteristics	Allocation	Guarantees	Issue Date	Number of installment	Final maturity	Payment of charges	Contractual financial charges p.a.	Effective interest rate p.a.	Contract amount	03.31.2024	12.31.2023
Copel GeT	5 th	(a)	Reimbursement of expenses related to the construction of the Transmission Lines Araraquara II - Taubaté, Assis - Londrina and Foz do Chopim.	Personal guarantee	09.25.2018	5	09.15.2025	Half-yearly	IPCA + 7.6475%	IPCA+ 8.3295%	290,000	157,193	157,327
	6 th (1 st serie)	(a)	Full early redemption of the 5 th issue of the Company's trade promissory notes and partial payment of the 2 nd amortization installment of the 2 nd issue of debentures.		07.15.2019	2	07.15.2024	Half-yearly	109.0% of DI	111.25% of DI	800,000	409,501	424,292
	6 th (2 nd serie)		Reimbursement of expenses related to the Colider HPP and Baixo Iguacu HPP projects		07.15.2019	1	07.15.2025	Half-yearly	IPCA + 3.90%	IPCA+ 4.46%	200,000	265,001	263,113
	7 th (1 st serie)		Reinforcement of the Issuer's working capital; amortization and/or reimbursement of cash of the principal portion of the 3 rd and 4 th issue of debentures.		10.15.2021	2	10.15.2026	Half-yearly	DI + spread 1.38%	DI + spread 1.45%	1,133,363	1,197,754	1,163,255
	7 th (2 nd serie)	(b)	Investments for expansion, renovation or improvement and/or reimbursement of expenses within the scope of the Projects: Improvements of Gov. Bento Munhoz da Rocha Netto HPP; Implementation of the Assets of Lot "E", from Aneel Auction No. 05/2015; Investments in Mata de Santa Genebra Transmissão S.A. and Bela Vista Geração de Energia S.A.		10.15.2021	3	10.15.2031	Half-yearly	IPCA + 5.7138%	IPCA + 6.1033%	366,637	429,209	416,456
	8 th (1 st serie)		Acquisition of Santa Rosa & Mundo Novo Wind Complex (SRMN) and Aventura Wind Complexes.		01.15.2023	2	01.15.2030	Half-yearly	DI + spread 1.40%	DI + spread 1.41%	1,100,000	1,127,113	1,168,465
	8 th (2 nd serie)		Reimbursement of investment expenses and/or contributions in the scope of the Jandaíras I, II, III and IV Wind Power Generating Plants Projects.		01.15.2023	3	01.15.2035	Half-yearly	IPCA +6.8226%	IPCA +7.5817%	200,000	214,472	214,426
Copel DIS	5 th (1 st serie)	(b)	Investment for expansion, renovation or improvement and reimbursement of expenses of the Issuer's electricity distribution network linked to concession contract No. 46/1999 of ANEEL.	Personal guarantee	11.15.2019	3	11.15.2027	Half-yearly	IPCA + 4.20%	IPCA + 4.61%	500,000	664,583	647,092
	6 th (1 st serie)		Reinforcement of working capital and amortization of the first installment of the principal of the debentures of each of the Issuer's following issues: 3 rd , 4 th and 5 th Issue.		06.16.2021	2	06.15.2026	Half-yearly	CDI + 1.95%	CDI + 2.02%	1,000,000	1,035,271	1,004,566
	6 th (2 nd serie)		Investment for expansion, renovation or improvement and reimbursement of expenses of the Issuer's electricity distribution network linked to concession contract No. 46/1999 of ANEEL.		06.16.2021	3	06.15.2031	Half-yearly	IPCA + 4.7742%	IPCA + 5.1564%	500,000	602,669	585,696
	7 th (1 st serie)	(d)	Reinforcement of working capital; redemption of 3 rd issue debentures; amortization of the 2 nd installment of the principal of the 4 th and 5 th issuance.		05.15.2022	2	05.15.2025	Half-yearly	CDI + 1.21%	CDI + 1.28%	300,000	313,409	304,505
	7 th (2 nd serie)		Investments for expansion, renovation or improvement and/or reimbursement of expenses of the issuer's electricity distribution network, linked to Aneel's Concession Agreement No. 46/1999.		05.15.2022	2	05.15.2027	Half-yearly	CDI + 1.36%	CDI + 1.42%	901,450	942,245	915,148
	7 th (3 rd serie)	(d)	Exclusively for cash reinforcement to meet the Issuer commitments.		05.15.2022	3	05.15.2032	Half-yearly	IPCA + 6.1732%	IPCA + 6.6587%	298,550	326,262	315,816
	8 th (1 st serie)		Exclusively for amortization of principal and interest due under the Private Deed of the 4 th Issue of Debentures, and the remaining amount, if any, for cash reinforcement to meet the Issuer commitments.		06.15.2023	1	06.15.2024	Half-yearly	CDI + 1.45%	CDI + 1.89%	400,000	413,769	401,784
	8 th (2 nd serie)		Exclusively for cash reinforcement to meet the Issuer commitments.		06.15.2023	2	06.15.2027	Half-yearly	CDI + 2.00%	CDI + 2.14%	800,000	828,782	803,723
	8 th (3 rd serie)		Exclusively for cash reinforcement to meet the Issuer commitments.		06.15.2023	1	06.15.2028	Half-yearly	CDI + 2.25%	CDI + 2.35%	400,000	414,673	401,897
Brisa Potiguar	2 nd (1 st serie)	(c)	Implementation of wind generating plants.	Real and personal guarantee and pledge of Copel GeT shares.	03.24.2016	192	07.15.2032	Monthly	TJLP + 2.02%	TJLP + 2.02%	147,575	80,435	82,744
	2 nd (2 nd serie)				03.24.2016	192	07.15.2032	Monthly	IPCA + 9.87%	IPCA + 10.92%	153,258	116,620	118,146
Outia	1 st	(a)	Construction and implementation of wind generating plants.	Personal guarantee	03.20.2019	26	12.15.2031	Half-yearly	IPCA + 5.8813%	IPCA + 6.83%	360,000	360,397	349,555
											Gross debt	9,899,358	9,738,006
											(-) Transaction cost	(110,881)	(118,900)
											Net debt	9,788,477	9,619,106
											Current	1,344,004	1,225,649
											Noncurrent	8,444,473	8,393,457

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

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

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

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

21.1 Maturity of noncurrent installments

03.31.2024	Consolidated		
	Gross debt	(-) Transaction cost	Net debt
2025	1,829,671	(18,796)	1,810,875
2026	2,206,846	(19,105)	2,187,741
2027	1,135,402	(11,413)	1,123,989
2028	466,416	(8,281)	458,135
2029	961,442	(8,115)	953,327
After 2029	1,927,056	(16,650)	1,910,406
	8,526,833	(82,360)	8,444,473

21.2 Changes in debentures

	Consolidated
Balance as of January 1, 2024	9,619,106
Charges and monetary variations	306,476
Amortization - principal	(24,300)
Payment - charges	(132,035)
Reclassification (a)	19,230
Balance as of March 31, 2024	9,788,477

(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 to be complied with, such as not changing the Company's interest in the capital stock that would represent change of control without prior consent from the debenture holders; not paying out dividends or interest on capital if it is in arrears in relation to honoring any of its financial obligations or not maintaining the financial ratios as determined without prior written consent of the debenture holders. The non-compliance with the contracted conditions may imply the need to comply with additional obligations, to request consent from the debenture holders or even the declaration of early maturity of the debts.

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

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

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

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

22. Post-employment Benefits

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

22.1 Pension plan

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

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

22.2 Healthcare Plan

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

22.3 Statement of financial position and statement of income

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

	Parent Company		Consolidated	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Pension plans	2	8	89	426
Healthcare plans	51,389	51,371	1,493,114	1,483,817
	51,391	51,379	1,493,203	1,484,243
Current	4,399	3,842	96,705	85,833
Noncurrent	46,992	47,537	1,396,498	1,398,410

Amounts recognized in the statement of income are shown below:

	Parent Company		Consolidated	
	03.31.2024	03.31.2023	03.31.2024	Restated 03.31.2023
Employees				
Pension plans	770	565	13,960	13,573
Healthcare plan - post employment	1,112	801	33,511	32,163
Healthcare plan - active employees	461	395	21,095	18,247
	2,343	1,761	68,566	63,983
Management				
Pension plans	227	163	344	283
Healthcare plan	32	19	66	45
	259	182	410	328
	2,602	1,943	68,976	64,311

22.4 Changes in post-employment benefits

	Parent Company	Consolidated
Balance as of January 1, 2024	51,379	1,484,243
Appropriation of actuarial calculation	1,112	33,888
Appropriation of pension and healthcare contributions	1,539	33,241
Amortizations	(2,639)	(57,792)
Reclassification (a)	-	(377)
Balance as of March 31, 2024	51,391	1,493,203

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

23. Sectorial Charges Payable

Consolidated	03.31.2024	12.31.2023
Energy Development Account - CDE	58,659	56,927
Global Reversal Reserve - RGR	4,157	4,539
	62,816	61,466

24. Research and Development and Energy Efficiency

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

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

Consolidated	Disbursed and not completed	Balance to be collected	Balance to disburse	Balance as of 03.31.2024	Balance as of 12.31.2023
Research and Development - R&D					
FNDCT	-	5,696	-	5,696	5,781
MME	-	2,847	-	2,847	2,891
R&D	150,902	1,332	48,235	200,469	201,871
	150,902	9,875	48,235	209,012	210,543
Energy efficiency program - EEP					
Procel	-	26,744	-	26,744	23,613
EEP	133,092	5,047	176,394	314,533	319,518
	133,092	31,791	176,394	341,277	343,131
	283,994	41,666	224,629	550,289	553,674
			Current	295,811	320,196
			Noncurrent	254,478	233,478

National Fund for Scientific and Technological Development - FNDCT

National Program of Electricity Conservation - Procel

24.1 Changes in R&D and EEP balances

Consolidated	FNDCT	MME	R&D	Procel	EEP	Total
Balance as of January 1, 2024	5,781	2,891	201,871	23,613	319,518	553,674
Additions	10,205	5,102	10,206	3,339	13,345	42,197
Performance agreement	-	-	-	-	1,146	1,146
Interest rate (Note 32)	-	-	1,378	(208)	4,289	5,459
Payments	(10,290)	(5,146)	(2,176)	-	(10,035)	(27,647)
Concluded projects	-	-	(10,584)	-	(13,730)	(24,314)
Reclassification (a)	-	-	(226)	-	-	(226)
Balance as of March 31, 2024	5,696	2,847	200,469	26,744	314,533	550,289

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

25. Accounts Payable Related to Concessions

Consolidated	Company	Grant	Signature	Closing	Discount rate	Annual Adjustment	03.31.2024	12.31.2023	
HPP Mauá	Copel GeT	06.29.2007	07.03.2007	06.2049	5.65% p.a.	IPCA	23,262	23,005	
HPP Colider	Copel GeT	12.29.2010	01.17.2011	01.2046	7.74% p.a.	IPCA	31,910	31,493	
HPP Baixo Iguaçu	Copel GeT	07.19.2012	08.20.2012	01.2047	7.74% p.a.	IPCA	9,453	9,337	
HPP Guaricana	Copel GeT	03.03.2020	03.03.2020	03.2025	7.74% p.a.	IPCA	1,091	1,325	
HPP Fundação and HPP Santa Clara	Elejor	10.23.2001	10.25.2001	05.2037	11.00% p.a.	IGPM	816,475	828,695	
							882,191	893,855	
							Current	101,098	101,976
							Noncurrent	781,093	791,879

Discount rate applied to calculate present value

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

Payment to the federal government

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

25.1 Changes in accounts payable related to concessions

Balance as of January 1, 2024	893,855
Adjustment to present value	52
Monetary variations	15,765
Payments	(27,481)
Balance as of March 31, 2024	882,191

26. Right-of-use Asset and Lease Liability

26.1 Right-of-use asset

Consolidated	Balance as of January 1, 2024	Additions	Amortization	Loss on disposal	Reclassification (a)	Balance as of March 31, 2024
Real estate	162,614	24,541	(2,719)	(302)	(8,608)	175,526
Vehicles	85,475	26,447	(12,889)	-	(2,571)	96,462
Equipment	4,511	5,990	(3,243)	-	-	7,258
	252,600	56,978	(18,851)	(302)	(11,179)	279,246

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

26.2 Lease liability

26.2.1 Changes in lease liability

	Parent Company	Consolidated
Balance as of January 1, 2024	7,086	270,442
Additions	427	56,978
Charges	178	7,277
Amortization - principal	(139)	(17,908)
Payment - charges	(178)	(7,393)
Loss on disposal	-	(353)
Reclassification (a)	-	(10,188)
Balance as of March 31, 2024	7,374	298,855
	Current	52,717
	Noncurrent	246,138

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

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

26.2.2 Maturity of noncurrent installments

2025	33,788
2026	45,691
2027	26,114
2028	21,050
2029	14,756
After 2029	244,112
Undiscounted amounts	385,511
Imputed interest	(139,373)
Lease liabilities balance	246,138

26.2.3 Potential PIS/Cofins recoverable rights

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

Cash Flows	Nominal value	Present value
Lease consideration	532,567	298,855
Potential Pis/Cofins	38,918	23,268

26.3 Impact of forecast inflation on discounted cash flows

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

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

Consolidated	Balance in accordance with IFRS 16	Inflation projected balance	%
Lease liabilities	298,855	351,777	17.71%
Right to use assets	279,246	303,814	8.80%
Financial expense	7,086	8,136	14.82%
Amortization expense	18,733	18,974	1.29%

26.4 Commitments from leases and rentals

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

Consolidated	Less than 1 year	1 to 5 years	Over 5 years	03.31.2024
Commitments from leases and rentals	11,135	47,506	254,550	313,191

26.5 Receivables from leases

Consolidated	Less than 1 year	1 to 5 years	Over 5 years	Total 03.31.2024
Facilities sharing	2,089	8,358	26,251	36,698

27. Other Accounts Payable

	Parent Company		Consolidated	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Fair value in the purchase and sale of power (Note 34.2.10)	-	-	383,145	753,584
Judicial settlement (27.1)	341,505	-	341,505	-
Generation deviation - wind projects (Note 34.2.9)	-	-	324,025	299,264
Public lighting rate collected	-	-	75,097	68,253
Payments/returns to consumers	-	-	68,773	60,498
Aneel Order No. 084/2017 provision	-	-	43,519	42,164
Pledges in guarantee	290	290	26,637	43,297
Financial offset for the use of water resources	-	-	26,002	31,352
Other liabilities (a)	45,196	40,143	158,207	140,114
	386,991	40,433	1,446,910	1,438,526
Current	358,097	15,136	1,051,243	859,456
Noncurrent	28,894	25,297	395,667	579,070

(a) 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 responsible for several legal and administrative proceedings before different courts. Based on assessments made by the Company's legal counsel, Management makes provisions for legal claims in which the losses are rated probable, when the criteria for recognition of provisioning described in Note 4.11 of the financial statements of December 31, 2023 are met. The Company's management believes it is impracticable to provide information regarding the timing of any cash outflows related to the lawsuits for which the Company and its subsidiaries are responsible on the date of preparation of the financial statements, in view of the unpredictability and dynamics of the Brazilian judicial, tax and regulatory systems, and that the final resolution depends on the conclusions of the lawsuits. For this reason, this information is not provided.

28.1 Change in provision for legal claims

Parent company	Balance as of January 1, 2024	Income			Settlements	Transfers/ Others (a)	Balance as of March 31, 2024
		Additions	Reversals	Monetary restatement			
Tax							
Cofins	133,371	-	-	2,691	-	-	136,062
Others	33,691	20	(193)	276	(17)	-	33,777
	167,062	20	(193)	2,967	(17)	-	169,839
Labor	4,812	2,665	(204)	1,248	(1,691)	-	6,830
Employee benefits	290	-	-	-	-	-	290
Civil	690,019	5,764	(1,000)	(1,586)	-	(672,002)	21,195
	862,183	8,449	(1,397)	2,629	(1,708)	(672,002)	198,154
Current	336,000				Current		-
Noncurrent	526,183				Noncurrent		198,154

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

Consolidated	Balances as of January 1, 2024	Income			Monetary restatement	Additions (Reversals) to assets	Settlements	Transfers/ Others (a)	Balances as of March 31, 2024
		Provision		Construction cost					
		Additions	Reversals	Reversals					
Tax									
Cofins	133,371	-	-	-	2,691	-	-	-	136,062
Others	75,059	1,329	(917)	-	740	-	(493)	62	75,780
	208,430	1,329	(917)	-	3,431	-	(493)	62	211,842
Labors	386,639	30,827	(16,136)	-	4,945	-	(35,458)	-	370,817
Employee benefits	37,516	(1)	-	-	-	-	(30)	-	37,485
Civil									
Civil and administrative claims	954,667	38,520	(4,430)	-	8,364	(270)	(21,057)	(672,166)	303,628
Easements	114,125	-	(1,971)	(13,795)	-	(523)	(29)	-	97,807
Expropriations and property	112,764	2	(1,829)	1	77	975	(3)	-	111,987
Customers	2,444	1	(7)	-	(21)	-	-	-	2,417
Environmental	4,593	22	(48)	-	-	-	-	-	4,567
	1,188,593	38,545	(8,285)	(13,794)	8,420	182	(21,089)	(672,166)	520,406
Regulatory	7,738	1	(14)	-	(70)	-	-	-	7,655
	1,828,916	70,701	(25,352)	(13,794)	16,726	182	(57,070)	(672,104)	1,148,205
Current	336,000								-
Noncurrent	1,492,916								1,148,205

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

In December 2023, the Company made a voluntary change in the way it records the monetary restatement of provisions for legal claims so that the amounts that were recorded as operating expenses are now recognized as financial expenses on a prospective basis. If this voluntary change in accounting practice had been applied in the quarter ended March 31, 2023, the value of the reclassification from operating expenses to financial expenses would be R\$17,248 in the income statement for the period (R\$1,072 in the Parent Company). Considering the quantitative and qualitative analyzes carried out by the Company, Management concluded that the effect of this voluntary change in the way of recording monetary restatement on provisions for legal claims is immaterial to the financial statements already published in previous years and quarters, considering that this change does not impacts the balance sheet, net income for the year, the Company's cash generation nor compliance with restrictive clauses in debt contracts (Covenants).

28.2 Details of provisions for legal claims and contingent liabilities

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

Type	Description	Parent Company				Consolidated			
		Provisions for legal claims		Contingent liabilities		Provisions for legal claims		Contingent liabilities	
		03.31.2024	12.31.2023	03.31.2024	12.31.2023	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Tax									
Cofins	Requirement of the Federal Revenue Service for the period from August 1995 to December 1996, due to the termination of a judicial decision that has recognized the Company's exemption from Cofins.	136,062	133,371	9,461	9,270	136,062	133,371	9,461	9,270
INSS	Tax requirements related to the social security contribution.	32,075	32,053	61,122	60,310	32,075	32,053	120,265	118,254
Federal taxes	Administrative requirements and questions from Receita Federal do Brasil (Federal Revenue Service).	-	-	40,853	40,435	2,376	2,328	41,173	40,755
ICMS (VAT)	Administrative requirements and questions from the State regarding the payment of ICMS (VAT) on the Company's invoices.	-	-	-	-	6,085	5,630	20,246	26,986
IPTU	Tax Requirement on Urban Territorial Property (IPTU) on properties affected by the public electricity service.	189	187	1,727	1,657	5,294	5,181	186,302	179,974
ISS	City halls tax requirement as ISS on construction services provided by third parties.	-	-	-	-	227	221	60,135	58,085
Other	Taxes, fees and other federal, state and municipal taxes in which the Company discusses the levy or not, as well as its bases and amounts for payment	1,513	1,451	1,524	1,461	29,723	29,646	86,218	84,808
		169,839	167,062	114,687	113,133	211,842	208,430	523,800	518,132
Labor									
	Charging of overtime, hazardous work, transfer surcharge, equalization / salary adjustment, among others, by employees and former employees of Copel; collection of indemnity installments and others, by ex-employees of contractors and outsourced companies (subsidiary responsibility).	6,830	4,812	14,132	13,112	370,817	386,639	321,272	270,656
Employee benefits									
	Labor claims filed by former retired employees against Fundação Copel, which will consequently cause repercussions for the Company and its wholly-owned subsidiaries, to the extent that additional contributions are required.	290	290	291	343	37,485	37,516	9,486	10,724
Regulatory									
ESBR	ESBR filed Ordinary Lawsuit No. 10426-71.2013.4.01.4100 against ANEEL in the Federal Court of Rondônia, whose ruling: (i) acknowledged the exclusion of liability for the 535-days schedule overrun in the construction of the Jirau Hydropower Station; (ii) declares any obligations, penalties and costs imposed on ESBR as a result of the schedule overrun to be unenforceable, and (iii) annuls ANEEL Resolution 1,732/2013, which had recognized a schedule overrun of only 52 days. An appeal has been brought by ANEEL, pending judgment by the Federal Court of the 1st Region. The practical consequence of the ruling was, at the time it exempted ESBR, to expose the distributors with whom it entered into power trading contracts (CCEARs) to the Short-Term Market and to the high value of the Settlement Price of the Differences (Preço de Liquidação das Diferenças - PLD, in Portuguese) in the period, including Copel DIS. This occurred because the rules for the sale of electricity require that all energy consumed should have a corresponding contractual coverage. If the lawsuits are judged unfavorably against Copel, the amount will be classified as Sectorial Financial Asset to be recovered through tariff rates.	-	-	-	-	-	-	1,133,158	1,129,202
Colider exclusion of liability	Discussion on the value of the Tariff for use of the transmission system - TUST and monetary adjustment on energy values referring to the exclusion of liability period. As a result of the court injunction that excluded the delay period for the Colider HPP from being responsible for the delivery of energy contracted in the Regulated Contracting Environment ("ACR"), CCEE proceeded to credit, valued to PLD, the energy previously backed to comply with ACR contracts. However, in the event of failure in the lawsuit, the Company must return the amounts credited, updated by the IGPM. Further information on the lawsuit is presented in Note 7.2	-	-	-	-	-	-	303,286	307,285
Other	Aneel's notifications about possible breaches of regulatory standards	-	-	-	-	7,655	7,738	46,037	45,498
		-	-	-	-	7,655	7,738	1,482,481	1,481,985

(continued)

Type	Description	Parent Company				Consolidated			
		Provisions for legal claims		Contingent liabilities		Provisions for legal claims		Contingent liabilities	
		03.31.2024	12.31.2023	03.31.2024	12.31.2023	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Civil									
Tobacco growers	Actions whose main cause is the lack of electricity causing loss of production.	-	-	-	-	68,905	57,475	44,324	42,373
Arbitration	Arbitration process started in 2015, which originated from a dispute related to a term of commitment signed between the authors and Copel in December 2012, processed in secrecy at the Brazil-Canada Arbitration and Mediation Center. On January 25, 2024, an agreement was reached between the parties to close the case, as disclosed in Note 27.1.	-	672,000	-	-	-	672,000	-	-
Civil and administrative law	Other actions involving billing, supposed irregular procedures, administrative contracts and contractual fines, indemnity for accidents with the electric power network and accident with vehicles.	21,195	18,019	507	493	125,745	118,210	346,690	349,602
Indemnification to third parties (civil)	Actions for indemnity for resulting from damages caused during the construction of power plants. The execution of the sentence began without the previously determined accounting expertise. In the 1 st degree, Copel challenged the execution and presented an insurance policy as a guarantee until a decision on the performance of an expert examination and excess of the value. As there was still no favorable position on the merits, the risk was reassessed with a change in the provisioned balance.	-	-	-	-	108,978	106,986	105,961	104,192
Easements	Discussion between the amount determined by Copel for payment and the amount claimed by the property owner and/or when the owner's documentation supporting title to the property may not be registered (when probate proceedings are still in progress, properties have no registry number with the land registry, etc.), intervention in third-party adverse possession, either as a confronter, or in case of a property where there are areas of easement of passage, in order to preserve the limits and boundaries of expropriated areas.	-	-	-	-	97,816	114,125	25,073	30,590
Expropriations and property	Discussion between the amount assessed by Copel for payment and the amount claimed by the owner, and / or when the owner's documentation does not present conditions for registration (inventories in progress, properties without registration, among others); actions for repossession of real estate owned by the concessionaire; intervention in the adverse possession of third parties, as a confrontant, in order to preserve the limits and confrontations of the expropriated areas.	-	-	-	-	111,976	112,764	22,450	22,225
Consumers	Lawsuits seeking compensation for damages caused in household appliances, industrial and commercial machines, lawsuits claiming damages for pain and suffering caused by service interruption and lawsuits filed by industrial consumers, challenging the lawfulness of the increase in electricity prices while Plano Cruzado (anti-inflation economic plan) was in effect and claiming reimbursement for the amounts paid by the Company.	-	-	-	-	2,415	2,442	1,114	1,077
Environmental	Public civil and class actions whose purpose is to obstruct the progress of environmental licensing for new projects or to recover permanent preservation areas located around the hydroelectric power plant dams unlawfully used by private individuals. If the outcome of the lawsuits is unfavorable to the Company, Management estimates only the cost to prepare new environmental studies and to recover the areas owned by Copel GeT. They also include the Commitment Agreements (Termos de Ajuste de Conduta - TAC, in Portuguese), which refer to the commitments agreed-upon and approved between the Company and the relevant bodies, for noncompliance with any condition provided for by the Installation and Operating Licenses.	-	-	-	-	4,571	4,591	233,793	226,833
		21,195	690,019	507	493	520,406	1,188,593	779,405	776,892
		198,154	862,183	129,617	127,081	1,148,205	1,828,916	3,116,444	3,058,389

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):

03.31.2024	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	-	-	116,106,174	6.91	1	100.00	474,668,684	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	1,038,582,868	61.85	-	-	1,852,334,097	62.10	
	1,300,347,300	100.00	3,128,000	100.00	1,679,335,290	100.00	1	100.00	2,982,810,591	100.00	

29.2 Equity valuation adjustments

	Parent company	Consolidated
Balance as of January 1, 2024	307,050	307,050
Realization of equity valuation adjustment		
Deemed cost of fixed assets	-	(12,256)
Taxes on adjustments	-	4,167
Deemed cost of fixed assets - equity, net of taxes	(8,089)	-
Other adjustments		
Adjustments on financial assets - subsidiaries	-	96
Taxes on other adjustments	-	(33)
Adjustments on financial assets - equity, net of taxes	44	-
Attributed to non-controlling interest	-	(19)
Balance as of March 31, 2024 (a)	299,005	299,005

(a) The balance includes R\$ 1,424 of adjustment to the equity valuation of the discontinued operation (R\$ 859 in the Parent Company).

29.3 Earnings per share - basic and diluted

Parent company	Continuing operations	Discontinued operations	03.31.2024	Continuing operations	Discontinued operations	03.31.2023
Basic and diluted numerator						
Basic and diluted earnings allocated by classes of shares, allocated to controlling shareholders						
Common shares	222,511	(3,225)	219,286	228,815	(1,438)	227,377
Class "A" preferred shares	589	(9)	580	747	(5)	742
Class "B" preferred shares	316,098	(4,581)	311,517	400,991	(2,520)	398,471
	539,198	(7,815)	531,383	630,553	(3,963)	626,590
Basic and diluted denominator						
Weighted average of shares (in thousands)						
Common shares	1,300,347,300	1,300,347,300	1,300,347,300	1,054,090,460	1,054,090,460	1,054,090,460
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
	2,982,810,591	2,982,810,591	2,982,810,591	2,736,553,750	2,736,553,750	2,736,553,750
Basic and diluted earnings per share attributable to controlling shareholders						
Common shares	0.17112	(0.00248)	0.16864	0.21707	(0.00136)	0.21571
Class "A" preferred shares	0.18823	(0.00273)	0.18550	0.23878	(0.00150)	0.23728
Class "B" preferred shares	0.18823	(0.00273)	0.18550	0.23878	(0.00150)	0.23728

30. Net Operating Revenue

Consolidated	Gross revenues	PIS/Pasep and Cofins	ICMS (VAT)	Sectorial charges	Service tax (ISSQN)	Net revenue	
						03.31.2024	Restated 03.31.2023
Electricity sales to final customers	2,905,284	(235,898)	(355,388)	(108,533)	-	2,205,465	1,904,159
Electricity sales to distributors	874,186	(115,481)	(4,265)	(14,210)	-	740,230	892,664
Use of the main distribution and transmission grid	3,238,088	(264,191)	(502,010)	(666,603)	-	1,805,284	1,496,218
Construction income	573,647	-	-	-	-	573,647	528,369
Fair value of assets from the indemnity for the concession	18,970	-	-	-	-	18,970	25,734
Result of sectorial financial assets and liabilities	(59,964)	5,547	-	-	-	(54,417)	244,226
Other operating revenue	143,857	(15,064)	-	-	(974)	127,819	176,187
	7,694,068	(625,087)	(861,663)	(789,346)	(974)	5,416,998	5,267,557

30.1 Revenue details

Consolidated	03.31.2024	Restated 03.31.2023
Electricity sales to final customers	2,905,284	2,459,196
Consumers - Power distribution	2,093,266	1,578,859
Free consumers	554,787	689,505
Donations and grants	257,231	190,832
Electricity sales to distributors	874,186	1,053,029
Bilateral contracts	471,949	598,384
Regulated contracts	303,125	296,339
Electric Energy Trade Chamber - CCEE	66,061	121,362
Effective interest - grant bonus (Note 9.2)	33,051	36,944
Use of the main distribution and transmission grid	3,238,088	2,530,819
Consumers	3,002,181	2,261,105
Concessionaires and generators	30,961	22,761
Operating and maintenance income - O&M and interest income	204,946	246,953
Construction income	573,647	528,369
Power distribution service concession	562,753	489,977
Power transmission concession (a)	10,894	38,392
Fair value of assets from the indemnity for the concession	18,970	25,734
Result of sectorial financial assets and liabilities	(59,964)	269,120
Other operating revenue	143,857	192,611
Leasing and rent (30.2)	120,127	114,576
Fair value in the purchase and sale of power	-	50,291
Income from rendering of services	9,961	10,019
Other income	13,769	17,725
GROSS OPERATING REVENUE	7,694,068	7,058,878
(-) Pis/Pasep and Cofins	(625,087)	(600,374)
(-) ICMS (VAT)	(861,663)	(481,418)
(-) Service tax (ISSQN)	(974)	(1,099)
(-) Sectorial charges (30.3)	(789,346)	(708,430)
NET OPERATING REVENUE	5,416,998	5,267,557

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

30.2 Leases and rentals

30.2.1 Revenue from leases and rentals

Consolidated	03.31.2024	03.31.2023
Equipment and structures	119,456	114,098
Facilities sharing	671	478
	120,127	114,576

30.3 Regulatory charges

Consolidated	03.31.2024	03.31.2023
Energy Development Account - "CDE" - Power distribution service concession (30.3.1)	712,090	639,590
Other charges - rate flags (30.3.2)	186	330
Research and development and energy efficiency - R&D and EEP	42,197	38,935
Global Reversion Reserve - RGR quota	11,698	12,431
Energy Development Account - "CDE" - Power transmission concession	19,352	13,399
Inspection fee	3,823	3,745
	789,346	708,430

30.3.1 Energy Development Account - CDE - power distribution concession

CDE created by Law no. 10438/2002, amended by Law No. 12783/2013, aims to promote energy development in the national territory determined by the Ministry of Mines and Energy – MME, to subsidize the social tariff, incentivized sources, agricultural irrigation, distributed generation, in addition to transfers for the generation of electrical energy in isolated systems and coal-fired generation plants. The charge is attributed to the end consumer in the tariff processes and periodically paid by the distributor. Annual charge amounts are defined by Aneel through approval resolutions and managed by CCEE.

As of June 2023, the Company began to pay the CDE Water Shortage Account, to return the amount of R\$145,844 received in 2022 to cover the additional costs associated with the water shortage situation that affected the country throughout 2021. In addition, as of June 2023, Copel DIS started collecting the CDE Distributed Generation - "GD", to subsidize the tariff components not associated with the cost of energy and not remunerated in the portion of energy consumed and compensated by the consumer units participating in the System of Electricity Compensation, in accordance with Law No. 14,300/2022.

The balance is as follows:

	Period	03.31.2024	03.31.2023
"CDE USO"	Quotas (a)	577,724	552,493
	Covid Account (b)	45,861	45,861
	Water shortage (c)	739	-
		624,324	598,354
"CDE ENERGIA"	Covid Account (b)	41,236	41,236
	Water shortage (c)	18,623	-
	Distributed Generation (d)	27,907	-
		87,766	41,236
		712,090	639,590

(a) "CDE Uso": Aneel Resolution No. 3,305/2023 (from January/2024); Aneel Resolution No. 3,175/2023 (april-december/23); Aneel Resolution No. 3,165/2022 (january-march/23).

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

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

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

30.3.2 Tariff flag

The tariff flag system, regulated by Aneel Normative Resolutions Nos. 1,000/2021, 1,059/2023 and 1,084/2024, effective from 2015, indicate whether an increase in the electric energy value to be passed on to end consumers would apply depending on the conditions for electricity generation. Since the improvement in hydric conditions in the country, the green flag has prevailed, with no additional tariffs.

30.4 Copel DIS annual tariff adjustment

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

31. Operating Costs and Expenses

Parent company	General and administrative expenses	Other operational income (expenses), net	03.31.2024	03.31.2023
Manageable costs and expenses				
Personnel and management (31.2)	(13,317)	-	(13,317)	(15,222)
Pension and healthcare plans (Note 22.3)	(2,602)	-	(2,602)	(1,943)
Materials	(440)	-	(440)	(321)
Third-party services	(13,415)	-	(13,415)	(10,671)
Credit losses, provisions and reversals (31.4)	-	(10,538)	(10,538)	(3,120)
Other operational income (expenses)	(7,174)	(3,961)	(11,135)	(2,173)
	(36,948)	(14,499)	(51,447)	(33,450)
Other				
Depreciation and amortization	(499)	(280)	(779)	(729)
	(37,447)	(14,779)	(52,226)	(34,179)

Consolidated	Operational costs	Selling expenses	General and administrative expenses	Other operational expenses, net	03.31.2024	Restated 03.31.2023
Non-manageable costs and expenses						
Electricity purchased for resale (31.1)	(1,973,467)	-	-	-	(1,973,467)	(1,820,975)
Charge of the main distribution and transmission grid	(748,074)	-	-	-	(748,074)	(676,458)
Materials and supplies for power electricity	(936)	-	-	-	(936)	(6,716)
	(2,722,477)	-	-	-	(2,722,477)	(2,504,149)
Manageable costs and expenses						
Personnel and management (31.2)	(201,547)	-	(92,326)	-	(293,873)	(412,701)
Pension and healthcare plans (Note 22.3)	(47,128)	-	(21,848)	-	(68,976)	(64,311)
Materials	(15,722)	-	(2,730)	-	(18,452)	(20,707)
Third-party services (31.3)	(186,994)	(162)	(56,945)	-	(244,101)	(232,432)
Credit losses, provisions and reversals (31.4)	1,155	(42,332)	-	(44,844)	(86,021)	11,088
Other operational costs and expenses, net (31.6)	(72,449)	(8,037)	(4,162)	(9,452)	(94,100)	(99,513)
	(522,685)	(50,531)	(178,011)	(54,296)	(805,523)	(818,576)
Other						
Depreciation and amortization	(338,178)	-	(15,263)	(11,187)	(364,628)	(331,415)
Construction cost (31.5)	(570,924)	-	-	-	(570,924)	(525,990)
	(909,102)	-	(15,263)	(11,187)	(935,552)	(857,405)
	(4,154,264)	(50,531)	(193,274)	(65,483)	(4,463,552)	(4,180,130)

31.1 Electricity purchased for resale

Consolidated	03.31.2024	03.31.2023
Purchase of Energy in the Regulated Environment - CCEAR	955,517	925,465
Itaipu Binacional	213,086	212,917
Electric Energy Trade Chamber - CCEE	65,834	99,546
Bilateral contracts	403,569	451,943
Program for incentive to alternative energy sources - Proinfa	84,217	91,413
Micro and mini generators	427,943	249,169
Fair value in the purchase and sale of power	12,839	-
(-) PIS/Pasep/Cofins taxes on electricity purchased for resale	(189,538)	(209,478)
	1,973,467	1,820,975

31.2 Personnel and management

	Parent company		Consolidated	
	03.31.2024	03.31.2023	03.31.2024	Restated 03.31.2023
Personnel				
Salaries and management fees (a)	5,615	8,925	148,640	270,424
Social charges on payroll	1,802	2,082	54,048	56,703
Meal and education allowance	428	429	26,586	28,141
	7,845	11,436	229,274	355,268
Management				
Salaries and management fees	2,520	1,833	4,458	3,720
Social charges on payroll	632	446	1,151	945
Other expenses	39	25	97	72
	3,191	2,304	5,706	4,737
Provisions for performance and profit sharing of employees and administrators				
	2,281	1,482	58,893	52,696
	13,317	15,222	293,873	412,701

(a) In 2023, R\$3,584 were recorded in the Parent Company and 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	03.31.2024		Restated 03.31.2023	
	Maintenance of electrical system	118,766		90,331
Maintenance of facilities	34,860		30,383	
Communication, processing and transmission of data	25,664		28,915	
Consumer service / call center	22,848		25,234	
Consulting and audit	19,267		15,839	
Meter reading and bill delivery	14,873		14,514	
Other services	7,823		27,216	
	244,101		232,432	

31.4 Credit losses, provisions and reversals

	Parent company		Consolidated	
			Restated	
	03.31.2024	03.31.2023	03.31.2024	03.31.2023
Provision for legal claims	7,052	3,404	45,063	40,276
Reversal of impairment of assets				
Power generation concession contract (Note 9.3)	-	-	(1,155)	(1,358)
Property, plant and equipment - generation segment (Note 16.4)	-	-	-	(35,568)
Expected credit losses (reversal of losses) - Trade accounts and Other receivables	-	-	42,332	(14,191)
Reversal of tax credits estimated losses	-	-	(219)	(247)
Provision (reversal) for losses on equity interests	3,486	(284)	-	-
	10,538	3,120	86,021	(11,088)

31.5 Construction costs

Consolidated	03.31.2024		Restated 03.31.2023	
	Materials	359,741		311,272
Third party services	172,489		156,757	
Personnel	42,823		51,356	
Other (a)	(4,129)		6,605	
	570,924		525,990	

(a) The balance contains the amount of reversal of provisions for litigation, totaling R\$15,839.

31.6 Other operating costs and expenses, net

Consolidated	Revised	
	03.31.2024	03.31.2023
Financial offset for the use of water resources	43,760	38,499
Insurance	10,863	9,133
Compensation	8,745	4,083
Collection charge	8,035	11,935
Taxes	7,254	4,244
Leasing and rent	6,827	9,646
Aneel inspection fee	4,912	3,983
Donations, contributions, grants, tax incentives (a)	420	593
Net losses (gains) in the decommissioning and disposal of assets	(4,940)	10,703
Advertising and publicity		
<i>Associação das Emissoras de Radiodifusão do Paraná - AERP</i>	3,242	3,194
Publicity	3,317	355
Sponsorship	756	497
Other net income, costs and expenses	909	2,648
	94,100	99,513

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

32. Financial Results

	Parent company		Consolidated	
	03.31.2024	03.31.2023	03.31.2024	03.31.2023
Financial income				
Return on financial investments	54,567	3,714	156,430	92,999
Arrears charges on bills	-	-	46,900	54,593
Interest on taxes to be offset	3,193	3,568	10,108	17,315
Monetary variation and adjustment to present value of accounts payable related to the concession (Note 25.1)	-	-	16,582	7,375
Remuneration of net sectorial assets and liabilities (Note 8)	-	-	4,242	25,195
Income and monetary restatement of judicial deposits	1,725	2,101	9,167	15,979
Exchange rate variation over the Itaipu power purchase	-	-	1,206	3,338
Other financial income	1,385	6,168	16,786	23,936
(-) Pis/Pasep and Cofins taxes on financial income	(2,756)	(627)	(9,760)	(8,477)
	58,114	14,924	251,661	232,253
(-) Financial expenses				
Monetary variation and debt charges	-	-	427,021	466,949
Monetary restatement on the provision for legal claims (Note 28.1)	2,629	-	16,726	-
Restatement of provision for allocation of PIS and Cofins credits (Note 12.2.1)	-	-	984	25,676
Monetary variation and adjustment to present value of accounts payable related to the concession (Note 25.1)	-	-	32,399	34,825
PIS/Pasep/Cofins taxes on interest on capital	5,550	-	5,550	-
Interest on tax installments	-	-	7,550	10,561
Interest on R&D and EEP (Note 24.1)	-	-	5,233	7,059
Interest on lease liabilities	178	108	7,088	5,403
Exchange rate variation over the Itaipu power purchase	-	-	2,453	813
Remuneration of net sectorial assets and liabilities (Note 8)	-	-	4,429	1,605
Other financial expenses	5,559	433	10,402	8,596
	13,916	541	519,835	561,487
Net	44,198	14,383	(268,174)	(329,234)

33. Operating Segments

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

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

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

Until March 31, 2024, all sales have been to customers within the Brazilian territory, in addition, all noncurrent assets are also located in the national territory. The Company and its subsidiaries did not identify any customer who individually accounts for more than 10% of their total net revenue until March 31, 2024.

The Company evaluates the performance of each segment, based on information derived from the accounting records. The accounting policies of the operating segments are the same as those described in Note 4 of the financial statements as of December 31, 2023.

33.2 Company's reportable segments

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

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

GAS - its attribution is to provide public service of piped natural gas distribution. The segment will be discontinued after the completion of the Compagas divestment process (Note 39);

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

Holding and Services - its attribution is the provision of services, including rental of distributed generation infrastructure, and participation in other companies.

As a result of the divestment process of Compagas and UEGA detailed in Note 39, the statements of assets and results 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.

33.3 Assets by reportable segment

ASSETS	Electric Energy			GAS	Holding and Services	Intersegment operations (a)	Consolidated
	GET	DIS	COM				
03.31.2024							
TOTAL ASSETS	26,735,296	22,154,315	1,395,482	1,028,197	5,772,696	(1,624,997)	55,460,989
CURRENT ASSETS	4,059,934	5,441,875	841,741	218,694	4,747,015	(1,622,861)	13,686,398
NONCURRENT ASSETS	22,675,362	16,712,440	553,741	809,503	1,025,681	(2,136)	41,774,591
Long term assets	6,990,438	7,946,618	543,230	76,086	771,531	(462,374)	15,865,529
Investments	3,343,961	443	-	-	163,131	-	3,507,535
Property, plant and equipment	10,937,843	-	769	-	72,929	(293,750)	10,717,791
Intangible assets	1,284,371	8,619,564	5,620	710,748	7,530	776,657	11,404,490
Right-of-use asset	118,749	145,815	4,122	22,669	10,560	(22,669)	279,246

(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).

ASSETS	Electric Energy			GAS	Holding and Services	Intersegment operations (a)	Consolidated
	GET	DIS	COM				
12.31.2023							
TOTAL ASSETS	26,663,528	21,831,127	1,824,990	1,023,624	6,026,072	(1,550,267)	55,819,074
CURRENT ASSETS	3,841,190	5,153,666	1,074,359	240,017	4,994,382	(1,587,884)	13,715,730
NONCURRENT ASSETS	22,822,338	16,677,461	750,631	783,607	1,031,690	37,617	42,103,344
Long term assets	6,966,439	8,229,821	740,114	73,274	795,749	(461,960)	16,343,437
Investments	3,345,350	443	-	-	166,004	-	3,511,797
Property, plant and equipment	11,060,949	-	770	-	52,305	(288,603)	10,825,421
Intangible assets	1,341,216	8,317,327	5,784	699,697	7,247	798,818	11,170,089
Right-of-use asset	108,384	129,870	3,963	10,636	10,385	(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).

33.4 Statement of income by reportable segment

STATEMENT OF INCOME	Electric Energy				GAS	Holding and Services	Reclas-sifications Note 39	Inter-segment operations	Consolidated
	GET		DIS	COM					
	GER	TRA							
03.31.2024									
CONTINUING OPERATIONS									
NET OPERATING REVENUE	876,790	279,039	4,050,962	859,649	198,428	-	(197,997)	(649,873)	5,416,998
Net operating revenue - third-parties	357,057	167,130	4,041,384	851,427	5,067	-	(5,067)	-	5,416,998
Net operating revenue - between segments	519,733	111,909	9,578	8,222	193,361	-	(192,930)	(649,873)	-
OPERATING COSTS AND EXPENSES	(589,875)	(76,351)	(3,556,705)	(842,270)	(175,082)	(50,016)	176,874	649,873	(4,463,552)
Energy purchased for resale	(30,142)	-	(1,639,673)	(833,563)	-	-	-	529,911	(1,973,467)
Charges for use of the main transmission grid	(164,198)	-	(713,135)	-	-	-	8,693	120,566	(748,074)
Personnel and management	(59,184)	(39,243)	(179,858)	(3,666)	(12,950)	(13,372)	14,400	-	(293,873)
Pension and healthcare plans	(12,551)	(8,688)	(44,864)	(452)	(1,557)	(2,611)	1,747	-	(68,976)
Materials and supplies	(3,163)	(879)	(13,942)	(17)	(209)	(456)	214	-	(18,452)
Raw materials and supplies for generation	(1,362)	-	-	-	-	-	35	391	(936)
Natural gas and supplies for gas business	-	-	-	-	(137,646)	-	137,646	-	-
Third party services	(57,047)	(13,096)	(161,700)	(745)	(4,436)	(14,206)	6,252	877	(244,101)
Depreciation and amortization	(206,170)	(4,284)	(141,490)	(440)	(11,269)	(975)	-	-	(364,628)
Provision for litigations	1,760	1,694	(41,736)	96	-	(7,052)	175	-	(45,063)
Reversal of impairment of assets	1,155	-	-	-	-	-	-	-	1,155
Other estimated losses, provisions and reversals	(983)	(357)	(39,456)	(1,317)	(275)	-	275	-	(42,113)
Construction cost	-	(8,176)	(562,748)	-	(5,067)	-	5,067	-	(570,924)
Other operating costs and expenses, net	(57,990)	(3,322)	(18,103)	(2,166)	(1,673)	(11,344)	2,370	(1,872)	(94,100)
EQUITY IN EARNINGS OF INVESTEEES	2,698	81,653	-	-	-	(2,708)	-	-	81,643
PROFIT (LOSS) BEFORE FINANCIAL INCOME AND TAX	289,613	284,341	494,257	17,379	23,346	(52,724)	(21,123)	-	1,035,089
Financial income	76,344	17,726	84,449	9,029	5,165	66,763	(5,827)	(1,988)	251,661
Financial expenses	(182,752)	(75,273)	(227,766)	(67)	(16,723)	(36,547)	17,305	1,988	(519,835)
OPERATING PROFIT (LOSS)	183,205	226,794	350,940	26,341	11,788	(22,508)	(9,645)	-	766,915
Income tax and social contribution	(68,502)	(31,611)	(109,061)	(8,783)	(4,461)	(20,599)	8,292	-	(234,725)
NET INCOME (LOSS) FROM CONTINUING OPERATIONS	114,703	195,183	241,879	17,558	7,327	(43,107)	(1,353)	-	532,190
Result of discontinued operations	-	-	-	-	-	-	1,353	-	1,353
NET INCOME (LOSS)	114,703	195,183	241,879	17,558	7,327	(43,107)	-	-	533,543

STATEMENT OF INCOME Restated 03.31.2023	Electric Energy				GAS	Holding and Services	Reclassifications Note 39	Inter-segment operations	Consolidated
	GET		DIS	COM					
	GER	TRA							
CONTINUING OPERATIONS									
NET OPERATING REVENUES	1,057,632	339,034	3,531,641	1,116,652	263,251	-	(263,109)	(777,544)	5,267,557
Net operating revenue - third-parties	381,030	247,392	3,522,483	1,116,652	263,109	-	(263,109)	-	5,267,557
Net operating revenue - between segments	676,602	91,642	9,158	-	142	-	-	(777,544)	-
OPERATING COSTS AND EXPENSES	(565,888)	(122,653)	(3,238,770)	(1,018,224)	(219,345)	(33,178)	240,384	777,544	(4,180,130)
Energy purchased for resale	(25,864)	-	(1,464,757)	(1,008,782)	-	-	-	678,428	(1,820,975)
Charges for use of the main transmission grid	(159,441)	-	(625,128)	-	-	-	11,113	96,998	(676,458)
Personnel and management	(79,813)	(52,976)	(260,812)	(5,471)	(10,863)	(15,235)	12,469	-	(412,701)
Pension and healthcare plans	(12,291)	(8,208)	(41,545)	(510)	(1,500)	(1,944)	1,687	-	(64,311)
Materials and supplies	(3,050)	(1,370)	(15,960)	(9)	(213)	(321)	216	-	(20,707)
Raw materials and supplies for generation	(6,878)	-	-	-	-	-	34	128	(6,716)
Natural gas and supplies for gas business	-	-	-	-	(181,782)	-	181,782	-	-
Third party services	(53,468)	(14,910)	(155,176)	(501)	(3,073)	(11,282)	5,125	853	(232,432)
Depreciation and amortization	(206,664)	(3,888)	(124,363)	(714)	(15,775)	(1,246)	21,235	-	(331,415)
Provision (reversal) for litigations	(4,028)	(2,569)	(33,051)	(9)	(15)	(619)	15	-	(40,276)
Impairment of assets	36,926	-	-	-	-	-	-	-	36,926
Other estimated losses, provisions and reversals	(819)	270	15,441	(456)	(350)	2	350	-	14,438
Construction cost	-	(36,013)	(489,977)	-	(2,991)	-	2,991	-	(525,990)
Provision for allocation of PIS and Cofins credits	-	-	-	-	-	-	-	-	-
Other operating costs and expenses, net	(50,498)	(2,989)	(43,442)	(1,772)	(2,783)	(2,533)	3,367	1,137	(99,513)
EQUITY IN EARNINGS OF INVESTEEs	4,162	100,023	-	-	-	(97)	-	-	104,088
PROFIT (LOSS) BEFORE FINANCIAL INCOME AND TAX	495,906	316,404	292,871	98,428	43,906	(33,275)	(22,725)	-	1,191,515
Financial income	73,980	16,239	115,620	8,631	6,153	23,590	(8,386)	(3,574)	232,253
Financial expenses	(194,812)	(116,539)	(228,155)	(84)	(10,656)	(27,106)	12,291	3,574	(561,487)
OPERATING PROFIT (LOSS)	375,074	216,104	180,336	106,975	39,403	(36,791)	(18,820)	-	862,281
Income tax and social contribution	(127,468)	(32,803)	(40,646)	(36,471)	(13,480)	5,257	13,480	-	(232,131)
NET INCOME (LOSS) FROM CONTINUING OPERATIONS	247,606	183,301	139,690	70,504	25,923	(31,534)	(5,340)	-	630,150
Result of discontinued operations	-	-	-	-	-	-	5,340	-	5,340
NET INCOME (LOSS)	247,606	183,301	139,690	70,504	25,923	(31,534)	-	-	635,490

33.5 Additions to noncurrent assets by reportable segment

03.31.2024	Electric Energy			GAS	Holding and Services	Consolidated
	GET	DIS	COM			
Contract assets	-	534,321	-	3,687	-	538,008
Property, plant and equipment	18,149	-	19	-	20,985	39,153
Intangible assets	2,217	-	175	-	364	2,756
Right-of-use asset	15,109	29,994	269	11,179	427	56,978

The table above includes additions from Compagas shown in the gas segment column which, according to Note 39, is in the process of divestment.

34. Financial Instruments

34.1 Categories and determination of fair value of financial instruments

Consolidated	Note	Level	03.31.2024		12.31.2023	
			Book value	Fair value	Book value	Fair value
Financial assets						
Fair value through profit or loss						
Cash and cash equivalents (a)	5	1	5,789,893	5,789,893	5,634,623	5,634,623
Bonds and securities (b)	6	2	523,673	523,673	495,495	495,495
Accounts receivable - distribution concession (c)	9.1	3	2,091,165	2,091,165	1,954,679	1,954,679
Accounts receivable - generation concession (c)	9.3	3	72,990	72,990	71,835	71,835
Fair value in the purchase and sale of power (d)	11	3	718,406	718,406	1,101,684	1,101,684
Other temporary investments (e)		1	16,303	16,303	17,864	17,864
Other temporary investments (e)		2	11,232	11,232	13,864	13,864
			9,223,662	9,223,662	9,290,044	9,290,044
Amortized cost						
Collaterals and escrow accounts (a)			9	9	9	9
Trade accounts receivable (a)	7		3,945,130	3,945,130	3,866,429	3,866,429
Sectorial financial assets (a)	8		-	-	30,946	30,946
Accounts receivable - concessions - bonus from the grant (g)	9.2		803,333	904,499	792,741	893,275
			4,748,472	4,849,638	4,690,125	4,790,659
Fair value through other comprehensive income						
Certified Emission Reductions - CERs (j)		2	4,018	4,018	3,922	3,922
Other temporary investments (e)		2	14,598	14,598	-	-
			18,616	18,616	3,922	3,922
Total financial assets			13,990,750	14,091,916	13,984,091	14,084,625
Financial liabilities						
Fair value through profit or loss						
Fair value in the purchase and sale of power (d)	27	3	383,145	383,145	753,584	753,584
			383,145	383,145	753,584	753,584
Amortized cost						
Sectorial financial liabilities (a)	8		517,752	517,752	503,991	503,991
ICMS installment payment (f)	12.2		39,118	36,092	41,286	37,777
Special Tax Regularization Program - Pert (f)	12.2		370,769	317,141	379,724	322,711
PIS and Cofins to be refunded to consumers (a)	12.2.1		773,259	773,259	731,726	731,726
Accounts payable to suppliers (a)	19		2,287,859	2,287,859	2,285,573	2,285,573
Loans and financing (f)	20		5,299,653	5,071,042	5,387,977	5,138,930
Debentures (h)	21		9,899,358	9,866,420	9,738,006	9,699,171
Accounts payable related to concession (i)	25		882,191	1,014,777	893,855	1,018,630
			20,069,959	19,884,342	19,962,138	19,738,509
Total financial liabilities			20,453,104	20,267,487	20,715,722	20,492,093

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

Determining fair values

- Equivalent to their respective book values due to their nature and terms of realization.
- Fair value is calculated based on information made available by the financial agents and the market values of the bonds issued by the Brazilian government.
- Financial assets with fair values similar to book values (Note 4.4 of the financial statements as of December 31, 2023).

- d) The fair values of assets and liabilities are equivalent to their book values (Note 4.15 of the financial statements as of December 31, 2023).
- e) Investments in other companies stated at fair value, calculated according to the price quotations published in an active market, for assets classified as level 1, and determined in view of the comparative assessment model for assets classified as level 2. In January 2024, the shares of some of these companies were sold for R\$196.
- f) The cost of the last funding carried out by the Company, CDI + spread of 2.19%, is used as a basic assumption for the discount of the expected payment flows, except for contracts with Banco do Nordeste do Brasil - BNB that have the fair value similar to the book value, in view of the contractual characteristics for the construction of specific infrastructure.
- g) Receivables related to the concession agreement for providing electricity generation services under quota arrangements, having their fair value calculated by expected cash inflows, discounted at the rate established by Aneel auction notice 12/2015 (9.04%).
- h) Calculated according to the quotation of the last trade in the secondary market through the average price of the Unit Price - PU on March 31, 2024, obtained from the Brazilian Association of Financial and Capital Market Entities - Anbima.
- i) The actual pre-tax discount rate of 8.23% p.a. was used, compatible with the rate estimated by the Company for long-term projects.
- j) Financial assets with fair values similar to book values (Note 4.2 of the financial statements as of December 31, 2023).

34.2 Financial risk management

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

34.2.1 Credit risk

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

Consolidated		
Exposure to credit risk	03.31.2024	12.31.2023
Cash and cash equivalents (a)	5,789,893	5,634,623
Bonds and securities (a)	523,673	495,495
Pledges and restricted deposits linked (a)	9	9
Trade accounts receivable (b)	3,945,130	3,866,429
Sectorial financial assets (c)	-	30,946
Accounts receivable - distribution concession (c)	2,091,165	1,954,679
Accounts receivable - concessions - bonus from the grant (d)	803,333	792,741
Accounts receivable - generation concessions (e)	72,990	71,835
Other temporary investments (f)	42,133	31,728
	13,268,326	12,878,485

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

34.2.2 Liquidity risk

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

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

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

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

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

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

The following table shows the expected undiscounted settlement amounts in each time range. Projections were based on financial indicators linked to the related financial instruments and forecast according to average market expectations as disclosed in the Central Bank of Brazil Focus Report, which provides the average expectations of market analysts for these indicators for the current year and for the next 3 years. From 2028 on, the 2027 indicators are repeated throughout the forecast period.

Consolidated	Interest (a)	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Over 5 years	Total
03.31.2024							
Loans and financing	Note 20	42,849	101,303	1,376,429	2,642,824	3,265,343	7,428,748
Debentures	Note 21	85,257	862,334	1,014,633	8,099,774	3,197,011	13,259,009
Accounts payable related to concession	Rate of return + IGP-M and IPCA	9,166	18,332	83,627	466,998	1,639,519	2,217,642
Accounts payable to suppliers	-	1,988,496	231,615	12,682	55,066	-	2,287,859
PIS and Cofins to be refunded to consumers	Note 12.2.1	-	-	798,840	-	-	798,840
Special Tax Regularization Program - Pert	Selic	5,326	10,743	49,706	298,963	69,351	434,089
ICMS installment payment	Selic	969	1,953	9,024	31,642	-	43,588
Sectorial financial liabilities	Selic	35,631	72,131	338,436	107,492	-	553,690
Lease liability	Note 26	1,988	3,672	12,359	55,277	309,174	382,470
		2,169,682	1,302,083	3,695,736	11,758,036	8,480,398	27,405,935

(a) Effective interest rate - weighted average.

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

34.2.3 Market risk

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

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

This risk comprises the possibility of losses due to fluctuations in foreign exchange rates, which may reduce assets or increase liabilities denominated in foreign currencies. The effect of the exchange rate variation resulting from the power purchase agreement with Itaipu is transferred to customers in Copel DIS's tariff adjustments. The Company monitors these fluctuations on an ongoing basis.

Sensitivity analysis of foreign currency risk

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

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

For the baseline scenario, the accounting balances recorded on the date of these interim financial information were considered and for the probable scenario, the Company considers the balance updated with the exchange rate variation - prevailing at the end of the period (R\$/US\$4.97) based on the median market expectation for 2024 according to the Central Bank of Brazil Focus Report. Additionally, the Company continues to monitor scenarios 1 and 2, which consider a deterioration of 25% and 50%, respectively, in the main risk factor of the financial instrument in relation to the level used in the probable scenario, because of extraordinary events that may affect the economic scenario.

Foreign exchange risk	Risk	Baseline 03.31.2024	Projected scenarios		
			Probable	Scenario 1	Scenario 2
Financial liabilities					
Suppliers					
Itaipu	USD appreciation	(166,632)	874	(40,566)	(82,005)
		(166,632)	874	(40,566)	(82,005)

b) Interest rate and monetary variation risk

This risk comprises the possibility of losses due to fluctuations in interest rates or other indicators, which may reduce financial income or increase financial expenses related to the assets and liabilities raised in the market. The Company has not entered derivative contracts to cover this risk but has been continuously monitoring interest rates and market indexes to observe any need for contracting.

Sensitivity analysis of interest rate and monetary variation risk

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

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

For the baseline scenario, the accounting balances recorded on the date of these interim financial information were considered and for the probable scenario, the Company considers the balances updated with the variation of the indicators (CDI/Selic - 9.13%, IPCA - 3.71%, IGP-M - 2.00% and TJLP - 6.38%) estimated as market average projections for 2024 according to the Central Bank of Brazil Focus Report, except TJLP that considers the Company's internal projection. Additionally, the Company continues to monitor scenarios 1 and 2, which consider a deterioration of 25% and 50%, respectively, in the main risk factor of the financial instrument in relation to the level used in the probable scenario, because of extraordinary events that may affect the economic scenario.

Interest rate risk and monetary variation	Risk	Baseline 03.31.2024	Projected scenarios		
			Probable	Scenario 1	Scenario 2
Financial assets					
Bonds and securities	Low CDI/Selic	523,673	34,964	26,292	17,576
Collaterals and escrow accounts	Low CDI/Selic	9	1	-	-
Accounts receivable - concessions	Low IPCA	2,894,498	80,172	60,197	40,177
Accounts receivable - generation concessions	Undefined (a)	72,990	-	-	-
		3,491,170	115,137	86,489	57,753
Financial liabilities					
Loans and financing					
Banco do Brasil	High CDI	(751,015)	(50,860)	(63,406)	(75,888)
Banco Itaú	High CDI	(1,006,007)	(68,129)	(84,934)	(101,654)
BNDES	High TJLP	(1,520,087)	(72,226)	(90,111)	(107,930)
BNDES	High IPCA	(394,762)	(10,934)	(13,652)	(16,364)
Banco do Nordeste	High IPCA	(1,574,058)	(43,598)	(54,436)	(65,251)
Banco do Brasil - BNDES Transfer	High TJLP	(46,306)	(2,200)	(2,745)	(3,288)
Other	No risk	(7,418)	-	-	-
Debentures	High CDI/Selic	(6,682,517)	(452,552)	(564,187)	(675,251)
Debentures	High IPCA	(3,136,406)	(86,872)	(108,468)	(130,016)
Debentures	High TJLP	(80,435)	(3,822)	(4,768)	(5,711)
Sectorial financial liabilities	High Selic	(517,752)	(35,063)	(43,712)	(52,318)
ICMS installment payment	High Selic	(39,118)	(2,649)	(3,303)	(3,953)
Special Tax Regularization Program - Pert	High Selic	(370,769)	(25,109)	(31,303)	(37,465)
Accounts payable related to concession	High IGP-M	(816,475)	(55,293)	(68,933)	(82,503)
Accounts payable related to concession	High IPCA	(65,716)	(1,820)	(2,273)	(2,724)
		(17,008,841)	(911,127)	(1,136,231)	(1,360,316)

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

34.2.4 Electricity shortage risk

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

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

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

34.2.5 Risk of Generation Scaling Factor - GSF impacts

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

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

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

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

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

The GSF risks are greatly reduced due to the improvement in the hydrological scenario from 2022 to today.

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

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

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

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

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

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

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 12, 2023, Ordinance 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.

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

Regarding TPP Figueira concession, which expired in March 2019, the plant went through a modernization process that provided direct benefits such as improved energy efficiency and reduced emissions of pollutants in the atmosphere, compared to the old plant. The plant was released for commercial operation on December 7, 2022, through Order No. 3,502/2022. On October 31, 2023, the Company filed a letter with the Ministry of Mines and Energy requesting the withdrawal of the intention to extend the concession of TPP Figueira,

formulated in 2017, with immediate return to the Granting Authority of all reversible assets, rights and privileges linked to TPP Figueira and with the corresponding compensation to Copel GeT for the reversion of the assets.

According to the Law No. 14,052/2020, the Company may express its intention to extend the concessions of HPP Guaricana and HPP Chaminé until July and August 2025, respectively. If the Company does not express an interest in the extension of the current regime at its final term, be granted to the Company in the condition of registration, and the other concessions, at their final term, must be returned to the Granting Authority. In relation to HPP Apucarantina, Copel requested the extension of the grant on January 26, 2024, as provided for in Law No. 12,783/2013.

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

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

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

The fifth amendment to Copel DIS concession contract No. 46/1999 imposes economic and financial efficiency covenants and quality indicators that, if not complied with, may result in the termination of the concession, in accordance with the provisions of the contract, particularly the right to full defense and adversary system. The Aneel approved Normative Resolution No. 896/2020, consolidated by Normative Resolution No. 948/2021, which establishes the indicators and procedures for monitoring efficiency in relation to the continuity of supply and the economic-financial management of public electricity distribution service concessions from the year 2021.

Indicators and penalties

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

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

Targets set for Copel Distribuição

Year	Economic and Financial Management	Realized	Quality - limits		Quality - performed	
			DECI	FECI	DECI	FECI
2023	{Net Debt / [EBITDA (-) QRR ≥ 0]} ≤ 1 / (1,11 * Selic)	Achieved	8.69	6.39	7.85	5.20
2024	{Net Debt / [EBITDA (-) QRR ≥ 0]} ≤ 1 / (1,11 * Selic)	-	8.35	5.93	-	-

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

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

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

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

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

34.2.8 Risk of overcontracting and undercontracting of electricity

Under the current regulatory model, the agreement for purchase of electric power by distributors is regulated by Law 10,848/2004 and Decree 5,163/2004, which determine that the purchase of energy must be in the volume necessary to serve 100% of the distributor market.

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

Copel DIS estimates that it will end the year with a contracting level of 112.7% 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.

34.2.9 Risk of non-performance of wind farms

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

34.2.10 Risk related to price of power purchase and sale transactions

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

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

The table below shows the notional values of the electricity commercialization contracts on the date of these interim financial information, which have an average maturity of 88 months for purchase contracts and 24 months for sales contracts:

	Purchase	Sale
2024	549,244	586,689
2025	778,902	820,546
2026	704,009	700,688
2027	632,547	582,551
2028	431,174	480,283
2029 to 2040	3,115,773	3,726,001
	6,211,649	6,896,758

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 March 31, 2024 without inflation and adjusted for credit risk.

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

Consolidated	Assets	Liabilities	Net
Current	190,545	(156,575)	33,970
Noncurrent	527,861	(226,570)	301,291
	718,406	(383,145)	335,261

Sensitivity analysis of energy purchase and sale operations

The Company developed a sensitivity analysis to measure the impact of changes in future prices. For the base and probable scenarios, the accounting balances recorded on the date of these interim financial information were considered. Additionally, the Company continues to monitor scenarios 1 and 2, which consider the 25% and 50% rise or fall applied to future prices considered in the probable scenario, because of extraordinary events that may affect the economic scenario.

Consolidated	Price variation	Baseline 03.31.2024	Projected scenarios		
			Probable	Scenario 1	Scenario 2
Unrealized gains (losses) on energy purchase and sale operations	Increase	335,261	335,261	338,378	341,496
	Decrease	335,261	335,261	332,143	329,025

34.2.11 Counterparty risk in the energy market

Since free energy market still does not have a counterparty acting as guarantor of all agreements (clearing house), there is a bilateral risk of default. Thus, the Company is exposed to the risk of failure in the supply of energy contracted by the buyer/seller. In the event of such failure, the Company is obliged to sell/acquire

energy at the spot market price, being further subject to regulatory penalties and loss of amounts paid.

The Company follows a policy that establishes limits for possible operations with each counterparty, after analyzing its credit worthiness, maturity and history. In addition, even if our policy is more restrictive and the counterparties present good financial condition, the Company is exposed to systemic events in which the default of one agent ends up affecting other energy trading companies in a "domino effect" until reaching the Company's counterparties.

34.3 Capital management

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

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

Indebtedness	Consolidated	
	03.31.2024	12.31.2023
Loans and financing	5,258,062	5,343,217
Debentures	9,788,477	9,619,106
(-) Cash and cash equivalents	(5,789,893)	(5,634,623)
(-) Bonds and securities - debt contract guarantees	(437,167)	(405,342)
Adjusted net debt	8,819,479	8,922,358
Equity	24,725,264	24,191,667
Debt to equity ratio	0.36	0.37

35. Related Party Transactions

35.1 Balances with related parties

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

	Parent Company		Consolidated	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023
Current assets				
Subsidiaries				
Structure sharing (35.1.1)	53	54	804	1,336
UEGA - loan (35.1.2)	36,467	-	-	-
Noncurrent assets				
Subsidiaries				
Copel SER - loan (35.1.3)	2,217	-	-	-
UEGA - loan (35.1.2)	-	35,507	-	-
Current liabilities				
Subsidiaries				
Structure sharing (35.1.1)	1,639	1,838	-	-
Noncurrent liabilities				
Subsidiaries				
Elejor advance	5,851	5,851	-	-

35.1.1 Structure sharing

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

35.1.2 Loan Agreement - UEG Araucária

On July 4, 2023, a loan agreement was signed between Copel and UEG Araucária, with the approval of limits plus IOF and interest of CDI + 1.40% p.a., to provide resources for financing the company activities and business. On March 15, 2024, an addendum contract was signed with an increase of R\$14,500 in the global amount. The contract is valid until July 4, 2025. Of the approved global amount of R\$49,500, R\$35,000 was transferred in 2023 and R\$4,500 in April 2024 and the financial income in the first quarter of 2024 was R\$1,059.

35.1.3 Loan agreement - Copel SER

On March 15, 2024, a loan agreement was signed between Copel and Copel SER, with the approval of limits plus IOF and interest of CDI + 1.40% p.a., to provide resources for financing the company activities and business. The contract is valid until March 15, 2026. Of the approved global amount of R\$48,000, R\$2,200 was transferred in March 2024 and R\$18,000 in April 2024 and the financial income in the first quarter of 2024 was R\$9.

35.2 **Other related party transactions**

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

Consolidated	Assets		Liabilities		Revenue		Cost / Expense	
	03.31.2024	12.31.2023	03.31.2024	12.31.2023	03.31.2024	03.31.2023	03.31.2024	Restated 03.31.2023
Related parties / Nature of operation								
Entities with significant influence								
State of Paraná - dividends payable	-	-	168,032	168,032	-	-	-	-
Energia Solidária Program (a)	-	22,314	-	-	-	-	-	-
Employees transferred (b)	375	382	-	-	-	-	-	-
Meteorological System of Paraná - Simepar (c)	-	-	780	702	-	-	(2,109)	(2,480)
BNDES and BNDESPAR - dividends payable (d)	-	-	212,455	212,455	-	-	-	-
Financing (Note 20)	-	-	1,898,651	1,939,427	-	-	(42,121)	(49,570)
Debentures - wind farms (Note 21)	-	-	196,428	200,242	-	-	(6,336)	(7,726)
State of Paraná investee								
Sanepar (e)	18	19	87	82	345	-	(591)	(507)
Use of water taken from plants' reservoirs	-	-	-	-	-	485	-	-
Joint ventures								
Voltaia São Miguel do Gostoso (f)	10	10	-	-	28	29	-	-
Caiuá Transmissora de Energia (g) (h) (i)	326	326	228	228	978	939	(4,957)	(7,119)
Dividends	2,737	2,737	-	-	-	-	-	-
Integração Maranhense Transmissora (h) (i)	-	-	43	49	-	-	(788)	(709)
Dividends	4,442	739	-	-	-	-	-	-
Matrinchã Transmissora de Energia (h) (i)	-	-	235	235	-	-	(4,219)	(5,415)
Dividends	14,022	14,022	-	-	-	-	-	-
Guaraciaba Transmissora de Energia (h) (i)	-	-	125	111	-	-	(2,314)	(2,711)
Dividends	44,882	44,882	-	-	-	-	-	-
Paranaíba Transmissora de Energia (h) (i)	-	-	156	155	-	-	(2,793)	(3,484)
Dividends	8,360	8,360	-	-	-	-	-	-
Cantareira Transmissora de Energia (h) (i)	-	-	119	119	-	-	(2,142)	(2,658)
Dividends	10,421	10,421	-	-	-	-	-	-
Mata de Santa Genebra Transmissão (h) (i) (j)	2,191	2,180	250	259	3,235	3,770	(4,938)	(5,893)
Dividends	-	13,837	-	-	-	-	-	-
Solar Paraná - Dividends	71	-	-	-	-	-	-	-
Associates								
Dona Francisca Energética S.A. (k)	15	14	1,356	1,356	43	45	(3,612)	(4,062)
Dividends	54	514	-	-	-	-	-	-
Foz do Chopim Energética Ltda. (l)	576	312	-	-	936	906	-	-
Key management staff								
Fees and social security charges (Note 31.2)	-	-	-	-	-	-	(5,706)	(4,737)
Pension and healthcare plans (Note 22.3)	-	-	-	-	-	-	(410)	(328)
Other related parties								
Fundação Copel	-	-	-	-	-	-	-	-
Administrative property rental	-	-	135,015	120,451	-	-	(3,010)	(2,894)
Pension and healthcare plans (Note 22.3)	-	-	1,493,203	1,484,243	-	-	-	-
Lactec (m)	7	3	1,448	323	126	116	(308)	(784)
Tecpar (n)	-	-	-	-	572	513	-	-
Celepar (n)	-	-	-	-	276	278	(1)	-
Assembleia Legislativa do Paraná (n)	-	-	-	-	82	80	-	-
Portos do Paraná (n)	-	-	-	-	1,016	1,041	-	-

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

In March 2018, the amount of R\$159,274 was settled. The principal interest, fine and monetary restatement totaled R\$158,849. For the collection of these charges on electricity bills for the period of September 2010 to June 2015, two lawsuits were filed (0006254-29.2018.8.16.0004 and 0000873-24.2023.8.16.0179) against the State of Paraná, both in progress. We highlight that despite the negotiations maintained by Management, seeking to settle the debt, uncertainties still exist regarding the realization of this asset and, therefore, this asset was not recognized, in compliance with the current accounting standards. For the tax treatment, as determined by the Brazilian Federal Revenue Office in

the Normative Instruction No. 1,753/2017, the Company has taxed this revenue. The Management reinforces that it is making all necessary efforts and taking all appropriate measures to preserve the Company's interests.

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

- b)** Reimbursement of wages and social charges for employees transferred to the Paraná State Government. Balances presented are net of expected credit loss.
- c)** The Sistema Meteorológico do Paraná - Simepar is a supplementary unit of the Independent Social Service Paraná Technology, linked to the State Department of Science, Technology and Higher Education. Simepar has contracts with Copel for services of weather forecast, meteorological reports, ampacity analysis, mapping and analyses of winds and atmospheric discharges.
- d)** BNDES is the parent company of BNDES Participações S.A. - BNDESPAR, which owns Copel shares (Note 29.1). On December 22, 2018, the shareholder agreement between the State of Paraná and BNDESPAR, signed on December 22, 1998, was ended. BNDES and BNDESPAR acquired all the debentures issued by the subsidiaries Nova Asa Branca I, Nova Asa Branca II, Nova Asa Branca III, Nova Eurus IV and Ventos de Santo Uriel.
- e)** Basic sanitation provided by Sanepar and energy sale agreement signed by Copel COM.
- f)** Contracts for connection to the transmission system signed by Copel GeT, Costa Oeste, Marumbi and Uirapuru, with maturities between 2031 and 2048.
- g)** Operation and maintenance services agreement provided by Copel GeT, maturing on May 10, 2026. Transmission System Connection Agreement - CCT executed by Copel DIS, expiring by the end of the concession agreement of the distribution or transmission company, whichever takes place first.
- h)** Charges for use of the transmission system due by Copel GeT, FDA and wind farms.
- i)** Copel DIS maintains a Contract for the Use of Transmission System (Cust) with ONS and power transmission concession operators whose subject matter is the contracting of Transmission System Use Amount (Must). Contracting is permanent and is regulated by Aneel Normative Resolution 666/2015. Amounts are defined for four subsequent years, with annual reviews.
- j)** Agreements entered by Copel GeT: for operation and maintenance services, maturing on January 31, 2028, and facility sharing, maturing on January 1, 2043.
- k)** Connection to the transmission system contracts entered by Copel GeT, Costa Oeste, Marumbi and Uirapuru, maturing on between the years 2031 and 2048. Power purchase and sale agreement made by Copel GeT, maturing on March 31, 2025.

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

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

Copel's direct and indirect subsidiaries have short and long-term energy purchase and sale agreements entered with each other, carried out in accordance with the criteria and definitions of the regulated environment. Both the balances of existing transactions and the balances of commitments are eliminated from each other when preparing the Company's consolidated financial statements. In addition, Copel GeT has energy purchase commitments with Dona Francisca in the amount of R\$27,991 (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\$216,932 (R\$216,029 on December 31, 2023).

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

35.3 Guarantees awarded to related parties

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

Copel provided financial guarantees, in the form of corporate guarantee letter, for power purchase and transport agreements made by Copel GeT and its subsidiaries, in the total amount of R\$4,495 (R\$4,492 on December 31, 2023) and made by Copel COM (Copel Mercado Livre), in the amount of R\$491,185 (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 %
(1) Caiuá Transmissora	Financing BNDES	02.15.2029	84,600	17,534	49.0
(2) Cantareira Transmissora	Debentures	08.15.2032	100,000	80,093	49.0
(3)	Financing	09.15.2032	426,834	334,861	
(4) Guaraciaba Transmissora	Financing BNDES	01.15.2031	440,000	259,338	49.0
(5)	Debentures	12.15.2030	118,000	114,206	
(6)	Financing BNDES	06.15.2029	691,440	239,724	
(7) Matrinchã Transmissora (b)	Debentures (2 nd)	06.15.2029	180,000	170,887	49.0
(8)	Debentures (3 rd)	12.15.2038	135,000	161,531	
(9) IMTE Transmissora	Financing	02.12.2029	142,150	33,741	49.0
(10) Mata de Santa Genebra	Debentures (2 nd)	11.15.2030	210,000		
(11)	Debentures (3 rd)	11.15.2041	1,500,000	1,718,105	50.1
(12) Paranaíba Transmissora	Financing	10.15.2030	606,241	363,004	
(13)	Debentures	03.15.2028	120,000	71,247	24.5

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

(b) The guarantees to be provided in the 3rd issue will only be presented after the maturity of the Debentures of the 2nd 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 these interim financial information, are as follows:

Consolidated	03.31.2024	12.31.2023
Energy purchase and transportation contracts	101,349,439	102,523,854
Acquisition of assets for electricity distribution	1,809,354	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	05.31.2024	2,406,243
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
Named perils	08.24.2024	1,935,938
Operational risks - HPP Colíder	12.01.2024	1,892,320
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 - Brisa Potiguar	08.25.2024	1,039,962
Operational risks - Elejor	09.07.2024	901,950
Fire - owned and rented facilities	08.24.2024	787,464

In addition to the insurance policies listed above, the Company and its subsidiaries take out other insurance policies with lower values, such as: Directors and Officers liability (D&O), general civil liability, court award payment guarantee, sundry perils, national and international transportation, life and vehicles. Additionally, the Company has an indemnity contract, in addition to the D&O insurance. The guarantee insurances taken out

by the subsidiaries, joint ventures and associates have Copel and/or Copel GeT as a guarantor, within the limits of their share of interest in each project.

38. Additional information to the Statement of Cash Flows

38.1 Transactions not involving cash

Of the total additions of Contract assets (shown in Notes 10.1 and 10.2) and acquisitions of Property, plant and equipment (shown in Note 16.2), R\$183,376 (R\$146,540 on March 31, 2023) and R\$3,608 (R\$3,555 on March 31, 2023), respectively, represent the amount of purchases made in installments and not settled through the end of the reporting period.

According to Note 26, the additions in right-of-use assets totaled R\$427 in the Parent Company and R\$56,978 in the Consolidated (R\$21 in the Parent Company and R\$12,512 in the Consolidated on March 31, 2023), with a corresponding entry in lease liabilities.

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

39. Assets held for sale and Discontinued operations

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

The UEGA process began in 2022, with the intention of selling it by Copel together with the other partner, Petrobras. On September 04, 2023, after a period of interruption, the process was resumed, according to Notice to the Market 21/23. On October 27, 2023, the binding proposal phase began, as per Notice to the Market 25/23. On December 14, 2023, after withdrawing from the Joint Sale Agreement with Petróleo Brasileiro S.A. - Petrobras, Copel and Copel GeT signed the Share Purchase and Sale Agreement (“CCVA”) for the equity interest in UEGA with Âmbar Energia S.A., as stated in Material Fact 20/23, and the value of the transaction on the base date of September 30, 2023, equivalent to the Equity Value referring to Copel's 81.2% participation in the investment, was R\$290,662. Also on December 14, 2023, Copel and Copel GeT received R\$14,533 and R\$43,599, respectively, as a payment signal. On February 26, 2024, according to Notice to the Market 04/24, Copel received from Petrobras information about the effective exercise of the right to tag along (joint sale) in the divestment in UEGA, in accordance with the terms of the “CCVA”, so that the thermoelectric plant will be sold in its entirety. The completion of the operation, estimated to occur by the second quarter of 2024, is still subject to the implementation of precedent conditions common in this type of business, such as approval by the Administrative Council for Economic Defense (“CADE”).

As for the divestment of Compagas, on September 20, 2023, Material Fact 16/23 was published, announcing that Copel's Board of Directors approved the hiring of the necessary advisors for structuring and executing the project. In December 2023, the phase of receiving non-binding proposals was completed and the phase of receiving binding proposals is underway.

As of the September 2023 financial statements, 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 asset as held for sale and to disclose an operation as discontinued were met. Also, in compliance with CPC 31 / IFRS 5, item 25, as of October 1, 2023, the depreciation and amortization of assets that will be sold were stopped, after their reclassification to current assets, under Assets classified as held for sale.

We present below the balances of assets and liabilities that were reclassified, which are presented in a specific line in the balance sheet. In compliance with accounting standards, balances are measured at book values, considering that they are lower than fair values minus selling expenses.

03.31.2024	Parent Company	Consolidated
Assets classified as held for sale		
Cash and cash equivalents	-	70,420
Trade accounts receivable	-	79,129
Inventories	-	5,474
Current recoverable taxes and deferred taxes	-	118,107
Judicial deposits	-	311
Other receivables	-	93,244
Contract assets	-	46,604
Property, plant and equipment	-	293,750
Intangible assets	-	710,782
Right-of-use asset	-	22,669
Investments	520,370	-
	520,370	1,440,490
Liabilities associated with assets classified as held for sale		
Payroll, social charges and accruals	-	10,736
Accounts payable to suppliers	-	64,380
Taxes due	-	33,282
Debentures	-	264,972
Dividend payable	-	20,245
Post-employment benefits	-	9,703
Lease liability	-	21,761
Provisions for legal claims	-	27,359
Other accounts payable	-	60,249
	-	512,687

The reclassified balances include the values of the assets and liabilities of Compagas and UEGA already adjusted by the amounts that are eliminated in Copel's consolidated balance sheet and, also, by the cessation of depreciation and amortization of assets as of October 1, 2023.

The reclassified assets and liabilities are part of the energy generation and gas distribution segments. With the divestment of Compagas, the gas segment will be discontinued at Copel.

The contingent liabilities of Compagas and UEGA, totaling R\$94,181, are not included in the published total in Note 28.2, as well as the commitments of gas purchase contracts by Compagas, in the amount of R\$4,843,067, are not presented in Note 36. UEGA did not recognize income tax and social contribution credits on tax losses and negative bases in the amount of R\$157,567 for not having a reasonable assurance of generation of future taxable profits sufficient to allow the utilization of these tax credit.

The revenues, costs and expenses as well as the cash flow movement resulting from these assets and liabilities were presented in separate lines, as a discontinued operation, both in the Statements of Income and Statements of Comprehensive Income as well as in the Statements of Cash Flows and in the Statements of Added Value. The details of these values are presented in the tables below.

Statements of Income from discontinued operations	Parent Company		Consolidated	
	03.31.2024	03.31.2023	03.31.2024	03.31.2023
Net operating revenue	-	-	197,998	263,109
Operating costs	-	-	(158,405)	(221,608)
Gross profit	-	-	39,593	41,501
Selling expenses	-	-	(4,217)	(3,033)
General and administrative expenses	-	-	(13,634)	(15,220)
Other operational income (expenses)	-	-	(619)	(523)
Equity in earnings of investees	(7,815)	(3,963)	-	-
	(7,815)	(3,963)	(18,470)	(18,776)
Profit (loss) before financial results and taxes	(7,815)	(3,963)	21,123	22,725
Financial results	-	-	(11,478)	(3,905)
Operating profit (loss)	(7,815)	(3,963)	9,645	18,820
Income tax and social contribution	-	-	(8,292)	(13,480)
Net income (loss) from discontinued operations	(7,815)	(3,963)	1,353	5,340
Other comprehensive income from discontinued operations	-	-	-	-
Comprehensive income from discontinued operations	(7,815)	(3,963)	1,353	5,340

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.

	03.31.2024	03.31.2023
Result of discontinued operations attributed to shareholders of the parent company	(7,815)	(3,963)
Result of discontinued operations attributed to non-controlling shareholders	3,673	8,723
	(4,142)	4,760
(+) Elimination of intercompany costs/expenses	5,495	580
Consolidated results of discontinued operations	1,353	5,340

Statements of Cash Flows from discontinued operations	Parent Company		Consolidated	
	03.31.2024	03.31.2023	03.31.2024	03.31.2023
Net income	(7,815)	(3,963)	1,353	5,340
Adjustments to reconcile net income	7,815	3,963	18,513	43,235
Dividends and interest on own capital received	-	-	-	-
Changes in assets and liabilities	-	-	(22,745)	13,980
Debentures - interest due and paid	-	-	(9,060)	-
Taxes and charges paid	-	-	(18,415)	(24,447)
Cash flows from operational activities	-	-	(30,354)	38,108
Financial investments	-	-	(34)	(107)
Additions to contract assets, property, plant and equipment and intangible assets	-	-	(3,687)	(3,717)
Cash flows from investment activities	-	-	(3,721)	(3,824)
Payments of principal - debentures	-	-	(18,438)	-
Amortization of principal of lease liabilities	-	-	(861)	(729)
Dividends and interest on own capital paid	-	-	-	-
Cash flows from financing activities	-	-	(19,299)	(729)
Changes in cash and cash equivalents	-	-	(53,374)	33,555

Statements of Added Value from discontinued operations	Parent Company		Consolidated	
	03.31.2024	03.31.2023	03.31.2024	03.31.2023
Added value to distribute				
Income	-	-	246,184	351,710
(-) Supplies acquired from third parties	-	-	(349,356)	(248,729)
(-) Depreciation and amortization	-	-	-	(21,235)
(+) Transferred added value	(7,815)	(3,963)	5,827	8,386
	(7,815)	(3,963)	(97,345)	90,132
Distribution of Added Value				
Personnel	-	-	14,360	12,320
Government	-	-	(129,985)	60,014
Third Parties	-	-	16,924	12,458
Shareholders	(7,815)	(3,963)	1,356	5,340
	(7,815)	(3,963)	(97,345)	90,132

40. Subsequent events

40.1 Long-Term Incentive Plan

On April 22, 2024, the Extraordinary General Meeting approved the proposal for the “Plan for the Granting of Restricted Shares and Performance Shares of the Company”, which will have as participants managers and employees of the Company and its subsidiaries, proposed in the context of improving the compensation practices of the members of the statutory bodies and key people of the Company. Under the plan, the dilution limit is up to 1.0% of the Company’s total share capital, up to 0.2% for Restricted Shares and up to 0.8% for Performance Shares. The administration of the Plan is the responsibility of the Board of Directors, supported by the People Committee, through programs, respecting the general guidelines established in the plan. The Board of Directors will deliberate on the first programs and grant cycles by June 2024.

40.2 Potential divestment of small generation assets

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 shown in the following table:

Power plant	Granted Power	Assured Energy	Grant Type	Grant period
	(MW)	(MW average)		
HGP Pitangui	0.87	0.09	Registration	Undetermined
HGP Salto do Vau	0.94	0.57	Registration	Undetermined
HGP Melissa	1	0.64	Registration	Undetermined
HGP Chopim I	1.98	1.48	Registration	Undetermined
SHP São Jorge	2.3	1.54	Concession (PS)*	7/24/2026
Palmas Winds	2.5	0.4	Authorization (IPP)*	9/29/2029
HGP Marumbi	4.8	2.4	Registration	Undetermined
SHP Apucarantina	10	6.71	Concession (IPP)*	1/27/2027
SHP Chaminé	18	11.6	Concession	8/2/2028
HPP Guaricana	36	16.1	Concession	7/21/2028
SHP Cavernoso	1.3	0.96	Concession	6/23/2033
SHP Cavernoso II	19.01	10.56	Concession	12/6/2050
TPP Figueira	20	17.7	Without Concession	3/26/2019
TOTAL	118.7	70.75	-	-

* Independent Power Producer (IPP) / Public service (PS)

This divestment is part of the Company's value generation strategy, aiming to improve the operational efficiency of Copel GeT's portfolio and optimize the group's capital allocation.

Curitiba, May 08, 2024

Daniel Pimentel Slaviero
 Chief Executive Officer

Ana Letícia Feller
 Chief of People and Business Management
 Officer

Adriano Rudek de Moura
 Chief Financial and Investor
 Relations Officer

Cassio Santana da Silva
 Chief Business Development Officer

Eduardo Vieira de Souza Barbosa
 Chief Legal and Compliance Officer

Robson Carlos Nogueira
 Accountant - CRC PR-047941/O-4

COMMENTS ON PERFORMANCE

As of March 31, 2024

All amounts expressed in thousands of Brazilian reais

1. New projects

1.1 Distribution segment

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

- **Paraná Tri-Phase (*Paraná Trifásico*)**: represents the improvement and renewal of rural distribution grid in the Company's concession area, with the implementation of a three-phase grid and creation of redundancy in the main rural branches. By the end of March 2024, 16,286 km of network had been built.
- **Smart Grid (*Rede Elétrica Inteligente*)**: intends to implement a private communication network with standardized technology to service all automation equipment in the distribution grid and advanced metering infrastructure. By the end of March 2024, 703,617 smart meters had already been installed. In phase 1 of the program, advances were identified for our operation, with a reduction in man-hours and kilometers driven, fewer non-technical losses, improvements in quality and reduction in compensation.
- **Total Reliability (*Confiabilidade Total*)**: aims to ensure modernity in the operations of the energy system based on the following premises: maintain full communication between teams and the availability of equipment on the grid, implement automation in special equipment, maintain the entire municipality of the concession with a substation or special key and expand the grid circuits and Self-Healing equipment. By the end of March 2024, the project had completed 85.36% of the scheduled schedule.

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

Compact and Protected Grid - implementation of compact grid predominantly in urban areas with a high degree of afforestation in the vicinity of distribution grid and protected grid exclusively in rural areas. Compact grid avoids cutting and pruning trees and improves the quality of supply, as it reduces the number of disconnections. Protected grid also improves the quality and reliability of the system as it avoids interruptions due to contact with vegetation or other objects and bad weather. At the end of March 2024, the extension of the compact and protected grid installed was 29,051 km (24,135 km in March 2023), an increase of 4,916 km, or 20.36%, in twelve months.

Isolated Secondary Grid - investment in isolated low voltage secondary grid (127/220V), which have significant advantages over the conventional overhead grid, such as: improving the indicators DEC and FEC; hinder energy theft, improve environmental conditions, reduce pruning areas, increase safety, reduce voltage drop across the grid and increase the life of transformers by reducing the number short circuits in the network, among others. At the end of March 2024, extension of isolated secondary distribution grid installed was 23,028 km (22,105 km in March 2023), an increase of 923 km, or 4.17%, in twelve months.

2. Energy Market

Market behavior - The energy generation of Copel Geração e Transmissão S.A. and its wind farms until March 2024 was 6,639 GWh (6,430 GWh until March 2023). The increase is mainly due to the acquisition of the Aventura and SRMN wind complexes, which became part of the Copel group from February 2023.

Copel group energy flow

Energy Flow (GWh)		January through March 2024	
Own generation			
6,639	44.3%		
Energy received			
8,342	55.7%		
CCEAR	3,390		
Itaipu	1,134		
Dona Francisca	33		
CCEE (MCP)	182		
Angra	213		
CCGF	1,048		
MRE	53		
Elejor	-		
Proinfa	106		
Other ¹	2,183		
Availability			
14,981			
		Captive Market	5,753 38.4%
		Concessionaires²	24 0.2%
		Electricity sales to distributor CCEE³	46 0.3%
		Assignment MCSD EN⁴	35 0.2%
		CCEE (MVE)	- 0.0%
		Free Customers	2,608 17.4%
		Energy Supplied	6,545 43.7%
		Bilateral Agreements	3,338
		CCEAR	1,154
		CER	236
		CCEE(MCP)	390
		MRE	1,427
		Losses and differences	(31) -0.2%

CCEAR: Energy Purchase Agreements in the Regulated Market.

CER: Reserve Energy Agreements.

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

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

MRE: Energy Reallocation Mechanism.

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

¹ Other: Energy purchased by Copel Comercialização and Copel Distribuição.

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

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

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

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

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

Copel group energy sale

Segment	GWh		
	Jan - Mar 2024	Jan - Mar 2023	Variation
Copel Distribuição			
Captive Market¹	5,753	5,149	11.7%
Residential	2,684	2,254	19.1%
Industrial	435	474	-8.2%
Commercial	1,302	1,167	11.6%
Rural	690	640	7.8%
Other	642	614	4.6%
Concessionaries and Licensees	24	22	9.1%
CCEE (Cessões MCSD EN)	35	48	-27.1%
CCEE (MCP)	46	435	-89.4%
Total Copel Distribuição	5,858	5,654	3.6%
Copel Geração e Transmissão (with FDA)			
CCEAR (Copel Distribuição)	34	33	3.0%
CCEAR (other concessionaries)	586	569	3.0%
Bilateral Agreements (Copel Mercado Livre)	3,788	3,492	8.5%
Bilateral Agreements ²	50	153	-67.3%
CCEE (MCP) ³	199	313	-36.4%
Total Copel Geração e Transmissão	4,657	4,560	2.1%
Wind Farms Complex			
CCEAR (Copel DIS)	31	23	34.8%
CCEAR (other concessionaries)	568	480	18.3%
CER (c)	236	226	-
Bilateral Agreements (Copel Mercado Livre)	88	122	-27.9%
Bilateral Agreements ²	121	131	-7.6%
CCEE (MCP) ³	77	127	-39.4%
Total Wind Farms Complex	1,121	1,109	1.1%
Copel Comercialização			
Free Customers	2,608	2,927	-10.9%
Bilateral Agreements (Copel)	154	-	-
Bilateral Agreements ²	3,213	2,820	13.9%
CCEE (MCP) ³	67	146	-54.1%
Total Copel Comercialização	6,042	5,893	2.5%
Total	17,678	17,216	2.7%

Note: Not considering the energy from MRE (Energy Relocation Mechanism) and the energy from TPP Araucária.

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

² Includes Short Term Sales Agreements.

³ Does not consider negative amounts.

CCEE: Electric Power Trade Chamber / CCEAR: Energy Purchase Agreements in the Regulated Market / MCP: Spot Market / CER: Agreements Reserve Energy.

Copel Distribuição Grid Market (TUSD):

Copel Distribuição Grid Market, made up of the captive market, the supply to concessionaires and permissionaires within the State of Paraná and all the free consumers existing in its concession area, had an increase of 10.3% in electricity consumption in the 1st quarter of 2024 (1Q24) compared to the same period of the previous year, mainly due to higher temperatures. The billed grid market, which considers offset energy from Mini and Micro Distributed Generation – MMGD, increased 7.9% in the quarter.

The volume of offset energy, which is the surplus of MMGD generation offset in billing, grew 55.0% in the quarter. The number of consumers who signed up for MMGD reached 336 thousand in March 2024, an amount 34.7% higher than March 2023. The result in 1Q24 is due to the increase in electricity consumption in all classes, being:

- i. **Residential**, with an increase of 19.0%, due to the increase in average consumption in the period, from 181.1 kWh/month to 211.2 kWh/month, mainly due to the high average temperature in the first quarter of 2024 and the 2.0% increase in the number of consumers;
- ii. **Commercial**, with an increase of 14.8%, mainly due to the growth in Retail Trade consumption of 13.4%, representing 31.3% of the consumption of the class, Wholesale Trade consumption of 21.3%, representing 15.5% of the consumption of the class, and Office and Administrative Support Services consumption of 71.3%, representing 3.2% of the consumption of the class;
- iii. **Rural**, with an increase of 8.8%, mainly due to the 7.4% growth in consumption by Agriculture, Livestock and Related Services, representing 88.1% of the consumption of the class and 41.6% growth in consumption by Fishing and Aquaculture, representing 5.4% of the consumption of the class;
- iv. **Other classes**, with an increase of 5.1%, mainly resulting from greater consumption by the Public Authorities; and
- v. **Industrial**, with an increase of 2.5%, mainly due to the increase in consumption of Manufacture of Food Products by 7.9%, representing 40.0% of the consumption of the class, and in the consumption of Manufacture of Wood Products by 14.2%, representing 7.7% of the consumption of the class, partially offset by the 68.2% reduction in Metallurgy consumption, representing 1.0% of the consumption of the class, and 17.4% in consumption of Chemical Products Manufacturing, representing 4.2% of the consumption of the class.

Copel Distribuição's captive market: The captive market showed an increase of 11.7% in electricity consumption in the first quarter of 2024. The billed captive market, which considers MMGD offset energy, increased by 7.7% in the quarter.

Number of consumers: the variation in final consumers (captive consumers of Copel Distribuição and free consumers served by Copel Geração e Transmissão, Copel Comercialização and other suppliers within Copel Distribuição concession area) is shown in the table below.

Segment	Mar 2024	Mar 2023	Variation
Residential	4,233,587	4,149,386	2.0%
Industrial	67,698	68,411	-1.0%
Commercial	440,550	431,819	2.0%
Rural	321,421	329,257	-2.4%
Others	55,537	54,146	2.6%
Total Captive Market	5,118,793	5,033,019	1.7%
Grid Supply (a)	7	7	-
Free Customers (b)	3,327	2,722	22.2%
Total geral	5,122,127	5,035,748	1.7%

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

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

3. Administration

Employees

Employees	Mar 2024	Mar 2023
Copel and subsidiaries		
Copel Holding	80	84
Copel Geração e Transmissão	1,445	1,490
Copel Distribuição	4,126	4,246
Copel Comercialização	43	43
	5,694	5,863
Subsidiaries with non-controlling interests		
Compagás	132	132
Elejor	7	7
UEG Araucária	14	14
	153	153

4. Market Relations

In 2024 at [B]3, ON shares (CPLE3) were present in 100% of the trading sessions, closing the period quoted at R\$8.65 with a negative variation of 8.85%; PNA shares (CPLE5) were present in 38% of trading sessions, closing the period quoted at R\$20.52 with a negative variation of 9.92% and PNB shares (CPLE6) were present in 100% of trading sessions, closing the period quoted at R\$9.62 with a negative variation of 7.14%. In the same period, IBOVESPA had a negative variation of 4.53%.

On the New York Stock Exchange (NYSE), ON shares (ELPC) were present in 100% of the trading sessions, closing the period quoted at US\$6.73 with a negative variation of 14.49% and PNB shares (ELP) were present in 100% of the trading sessions closing the period quoted at US\$7.72 with a negative variation of 8.96%. The DOW JONES index had a positive variation of 5.62% in the period.

On LATIBEX (Latin American Stock Market in Euros), linked to the Madrid Stock Exchange, PNB shares traded under the code XCOP were present in 65% of the trading sessions, closing the period quoted at €1.77 with variation negative 7.81%. In the same period, the LATIBEX index had a negative variation of 4.78%.

The following table summarizes the behavior of Copel shares until the end of March 2024:

Stock Performance (Jan - Mar 2024)	ON		PNB		UNIT	
	Total	Daily average	Total	Daily average	Total	Daily average
B3						
Number of Trades	400,180	6,560	79	3	986,880	16,178
Volume Traded	333,150,500	5,461,484	8,100	352	801,725,600	13,143,043
Trading Value (R\$ thousand)	3,021,059,836	49,525,571	182,679	7,943	8,075,320,666	132,382,306
Presence in Trading Sessions	61	100%	23	38%	61	100%
Nyse						
Volume Traded	4,740,115	77,707	0	0	28,363,904	464,982
Trading Value (US\$ thousand)	34,770,233	570,004	0	0	230,271,146	3,774,937
Presence in Trading Sessions	61	100%	0	0	61	100%
Latibex						
Volume Traded	0	0	0	0	59,614	1,490
Trading Value (€ thousand)	0	0	0	0	107	3
Presence in Trading Sessions	0	0%	0	0%	40	65%

5. Tariffs

Retail Tariffs

Average Retail Tariffs (a) - R\$/MWh	Mar 2024	Mar 2023	Variation
Industrial	551.56	503.86	9.5%
Residential	545.20	529.50	3.0%
Commercial	614.07	607.35	1.1%
Rural	596.54	571.89	4.3%
Other	467.64	410.91	13.8%
Average Tariff for Electricity and Use of the Grid (R\$/MWh)	616.50	586.37	5.1%
Average Demand Tariff (R\$/kW)	38.16	30.08	26.9%

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

Purchase tariffs

Electricity Purchase Tariffs* - R\$/MWh	Mar 2024	Mar 2023	Variation
Itaipu (a)	204.60	189.58	-23.3%
Auction 2010 - H30	301.38	290.05	3.9%
Auction 2010 - T15 (b)	195.94	185.46	38.4%
Auction 2011 - H30	310.73	298.96	3.9%
Auction 2011 - T15 (b)	263.79	237.59	30.2%
Auction 2012 - T15 (b)	184.06	171.88	28.0%
Auction 2016 - T20 (b)	(114.53)	219.77	-480.5%
Angra	344.81	328.91	0.5%
Contract of physical guarantee quotas - CCGF (c)	160.60	146.89	19.3%
Santo Antonio	192.84	185.53	3.9%
Jirau	169.67	163.25	3.9%
Other auctions (d)	216.86	207.59	-8.7%
Average	203.69	194.14	-6.1%

(a) Furnas transport charge not included.

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

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

(d) Products average price. Proinfa not included.

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

Supply tariffs

Electricity Supply Tariffs - R\$/MWh	Mar 2024	Mar 2023	Variation
Auction - CCEAR 2011-2040 (UHE Mauá)	290.10	278.14	4.3%
Auction - CCEAR 2013-2042 (Cavernoso II)	315.25	302.37	4.3%
Auction - CCEAR 2015 - 2044 (Colíder)	221.22	211.95	4.4%
Auction - CCEAR 2024 - 2053 (Baixo Iguaçu)	231.28	221.22	4.5%
Auction - CCEAR 2024 - 2053 (PCH Bela Vista)	261.78	-	0.0%
Concession holders in the State of Paraná	262.42	262.70	-0.1%

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

6. Economic and Financial Results

Revenues (Note 30)

The net operating revenue accrued until March 2024, of R\$5,416,998, was 2.84% higher than the R\$5,267,557 recorded in the same period in 2023.

This variation was mainly due to the following facts:

a) increase of 15.82% in Revenue from electricity sales to final customers, mainly impacted by Periodic Tariff Adjustments (increase in energy tariff by 17.37% from June 24, 2023 and in force for the 2023/2024 cycle and reduction of 9.58% effective until June 23, 2023), increase in the captive market billed by 7.7% and growth in the number of consumers;

b) reduction of 17.08% in Revenue from electricity sales to distributors, mainly due to the lower average price of energy sold in bilateral contracts by Copel Mercado Livre, reduction in revenue from energy sales in the Surplus Sales Mechanism (MVE) by Copel DIS and Elejor's lower margin with energy sales in the comparison between periods;

c) increase of 20.66% in Revenue from the use of the main distribution and transmission grid, mainly due to the adjustment in the distribution usage tariff of 6.32% effective from June 2023 and the variation in the wire market by 7.9%, partially offset by the reduction in inflation rates that restate the transmission contract assets;

d) increase of 8.57% in Construction revenue, mainly due to investments in the energy distribution segment;

e) variation of R\$298,643 equivalent to 122.3% in the Result of sectoral financial assets and liabilities, due to the lower costs of sectoral charges (ESS and CDE) and financial components, offset by the positive variation in amortized tariff components;

f) reduction of 27.45% in Other operating revenues mainly due to the variation in the fair value of energy purchases and sale operations.

Operating Costs and Expenses (Note 31)

Total operating costs and expenses amounted to R\$4,463,552 until March 2024, 6.78% higher than the R\$4,180,130 recorded in the same period of 2023. The main highlights were:

a) increase of 8.37% in Electricity purchased for resale, mainly due to the increase in the purchase of energy from mini and micro generators, offset by the reduction in energy purchases settled in the short-term market;

b) increase of 10.59% 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;

c) reduction of 28.79% in Personnel and Management, mainly due to the compensation in 2023 of the additional second third of vacation approved in the Collective Labor Agreement and non-recurring in this period;

d) 5.02% increase in Third-party services, mainly due to the increase in maintenance of the electrical system costs;

e) increase of 10.02% in Depreciation and amortization due to the entry into operation of new assets, mainly due to the increase in investments by Copel Distribuição;

f) variation of R\$97,109 in Credit losses, provisions and reversals mainly resulting from the increase in expected credit losses in 2024 and the partial reversal of impairment in 2023, non-recurring in this period;

g) increase of 8.54% in Construction costs, mainly due to investments in the energy distribution segment.

Equity in earnings of investees

The Equity in earnings of investees until March 2024 was 21.6% lower than the value recorded in the same period in 2023, resulting from the equity in electricity transmission joint ventures, due to the reduction in inflation indices that restate assets transmission contract.

Financial Results (Note 32)

The 18.5% variation in the financial result of March 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

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

Consolidated	Restated		Variation
	03.31.2024	03.31.2023	
Ebitda Calculation - continued operations			
Net income from continuing operations	533,543	635,490	-16.04%
(Net income) from discontinued operations	(1,353)	(5,340)	-74.66%
Deferred IRPJ and CSLL	88,059	87,627	0.49%
Provision for IRPJ and CSLL	146,666	144,504	1.50%
Financial expenses (income), net	268,174	329,234	-18.55%
Ebit	1,035,089	1,191,515	-13.13%
Depreciation and amortization	364,628	331,415	10.02%
Ebitda	1,399,717	1,522,930	-8.09%
Attributed to shareholders of the parent company	1,396,771	1,514,738	-7.79%
Attributed to non-controlling shareholders	2,946	8,192	-64.04%
Ebitda Margin Calculation			
Ebitda	1,399,717	1,522,930	-8.09%
Net operating revenues - ROL	5,416,998	5,267,557	2.84%
Ebitda Margin % (Ebitda ÷ ROL)	25.8%	28.9%	-10.7%

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

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

SUPERVISORY BOARD

Chairman	DEMETRIUS NICHELE MACEI
Sitting Members	FRANCISCO OLINTO VELO SCHMITT FILIPE 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
Chief of People and Business Management Officer	ANA LETÍCIA FELLER
Chief Financial and Investor Relations Officer	ADRIANO RUDEK DE MOURA
Chief New Business Officer	CASSIO SANTANA DA SILVA
Chief Legal and Compliance Officer	EDUARDO VIEIRA DE SOUZA BARBOSA
Chief Assistant of Governance, Risk and Compliance Officer	VICENTE LOIÁCONO NETO
Chief Assistant Communications Officer	DAVID CAMPOS
Chief Assistant Regulatory Officer	FERNANDO ANTONIO GRUPPELLI JUNIOR

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 March 31, 2024 and the related statements of income and comprehensive income for the three-month period then ended, and the statements of changes in equity and cash flows for the three-month period then ended, as well as the accompanying consolidated interim balance sheet of the Company and its subsidiaries ("Consolidated") as at March 31, 2024 and the related consolidated statements of income and comprehensive income for the three-month period then ended, and the consolidated statements of changes in equity and cash flows for the three-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 March 31, 2024, and the parent company financial performance for the three-month period then ended and its cash flows for the three-month period then ended, as well as the consolidated financial performance for the three-month period then ended and the consolidated cash flows for the three-month period then ended, in accordance with CPC 21 and IAS 34.



Companhia Paranaense de Energia

Other matters

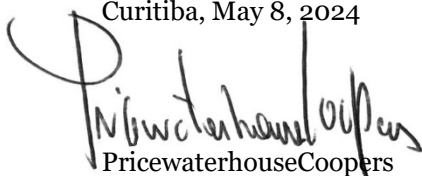
Statements of value added

The interim financial statements referred to above include the parent company and consolidated statements of value added for the three-month period ended March 31, 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 three-month period ended March 31, 2023, were audited and reviewed as applicable by another firm of auditors whose reports, dated February 29, 2024 and June 7, 2023, respectively, expressed an unmodified opinion and conclusion on those statements.

Curitiba, May 8, 2024



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

Guilherme Naves Valle
Contador CRC 1MG070614/O-5

SUPERVISORY BOARD'S OPINION**ON THE INTERIM FINANCIAL INFORMATION FOR THE FIRST 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 1st 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 report on the Individual and consolidated interim financial information as of March 31, 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 March 31, 2024 and they express their opinion that such statements may be disclosed.

Curitiba, May 8, 2024

DEMETRIUS NICHELE MACEI

Chairman

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 March 31, 2024 in comparison with the estimate disclosed in the Financial Statements of fiscal year ending on December 31, 2023.

INVESTMENT PROGRAM – PERIOD ENDING MARCH 31, 2024			
INVESTMENT PROGRAM	ACCUMULATED 1ST QUARTER* (A)	PROJECTED 2024* (B)	% (A/B)
Generation and Transmission ¹	33.144	209.662	16%
Distribution ²	534.579	2.091.720	26%
Wind projects ³	654	55.486	1%
Other ⁴	23.481	75.320	31%
Grant Bonus for HPPs Foz do Areia, Segredo and Salto Caxias	-	3.700.000	0%
Total	591.858	6.132.190	10%

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

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.

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 March 31, 2024; and

(ii) We have reviewed and discussed and agree with the interim financial information of Copel of March 31, 2024.

In witness whereof, we sign this document.

Curitiba, May 8, 2024

Daniel Pimentel Slaviero
Chief Executive Officer

Ana Letícia Feller
Chief of People and Business
Management Officer

Adriano Rudek de Moura
Chief Financial and Investor
Officer
Relations Officer

Cassio Santana da Silva
Chief Business Development

Eduardo Vieira de Souza Barbosa
Chief Legal and Compliance Officer