Materiality Report 2025-2027

COPEL
Pura Energia

SUMMARY

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1. PRESENTATION

1. PRESENTATION

The material themes represent the most significant impacts of a company on the spheres:

Economy

Environmental

Social

To arrive at its material topics, the Company periodically performs the **Materiality Process.**

At Copel it is held every two years, with annual review to ensure the relevance and currentity of the topics, considering the global and local context.

The entire process was conducted internally by the Copel Sustainability Superintendence (SSB), linked to the Risk and Compliance Board (DRC).

The Materiality Process aims to identify the material topics for the Company, that is, those that most impact the Company's ability to generate value, considering the context of the organization.

The Materiality Process for cycle 2025-2027 was conducted based on the guidelines of the International ***Global Reporting Initiative* (GRI3: Material Themes 2021)** and the ***International Integrated Reporting Council* (IIRC)** structure, also in accordance with best governance practices.

In 2025, the material topics were submitted for review and approval by the following collegiates:

- Board Meeting (REDIR, in Portuguese)
- Sustainable Development Committee (CDS, in Portuguese)
- Board of Directors (highest degree of Governance of the Company)) (CAD, in Portuguese)

The material topics are a fundamental grant for the **Company's Strategic Planning**, indicating the priorities of action to be capillaryized in all areas and operations of Copel.

They work as a key driver for the company and contribute directly to **Copel's Risk Management.**

They also provide guidance on Integrated **Reporting and Social-Environmental Reporting**, as the content and organization of the documents reflect the material themes.

2. MATERIALITY PROCESS

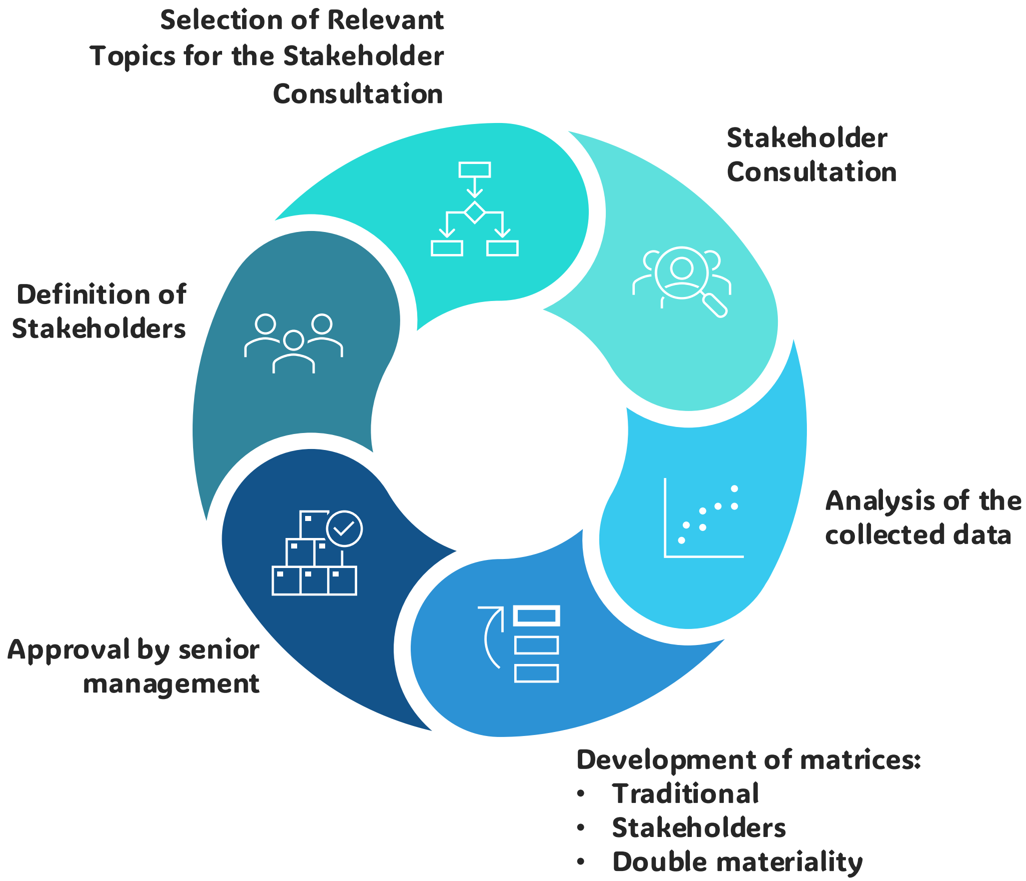
The basis of the 2025-2027 Materiality Process consisted of the *GRI Standards* recommendations on how to perform a materiality process.

GRI Standards: GRI3: Material Themes 2021

Methodology

The Copel materiality process consists of six steps, namely:

1. Definition of stakeholders.
2. Selection of relevant topics for consultation with stakeholders.
3. Stakeholder consultation.
4. Analysis of collected data.
5. Preparation of materiality matrices.
6. Approval by Senior Management.



Materiality Process Steps

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2.1 Definition of Stakeholders

Stakeholder mapping at Copel is done based on Standard AA1000AP (*AccountAbility Principles*, 2018). To classify the groups and their relationships of interest, the prioritization criteria were weighted:

Impact > Influence > Dependence > Power > Proximity of Relationship > Representation

These criteria define how relevant the relationship is to each stakeholder.

In 2025, with the objective of updating the mapping and profile of the stakeholders, the support of all areas of the Company was requested to identify specific *stakeholders* and adjust existing nomenclatures.

Stakeholders 2025

- **Workforce:** own employees and third parties are considered, being direct, outsourced and interns.
- **High Leadership:** Board of Directors, Vice Presidents and Directors.
- **Governments and Public Authorities:** government agencies, municipal, state and federal authorities. Executive, Legislative and Judiciary Powers of the PR.
- **Regulators and Sectoral Entities:** impacts the Company's operations through regulations, sectoral decisions, etc. Is interested in compliance with standards, system security, regulated tariffs and public policies. Example: Regulatory agencies, electrical industry associations.
- **Corporate Interests:** companies, consortia or companies in which Copel has a controlling interest, whether as a parent, affiliate or minority investor.
- **Trade Unions and Class Councils:** entities representing workers (unions) and regulated professionals (class councils).
- **Customers:** directly impacted by the services provided by the Company. Residential, commercial, industrial and large customers using electrical power.
- **Community:** close and immediate relationship with the activities of the organization, usually geographically located or with direct common interests, where direct impacts (environmental, social, economic) are felt quickly. Example: local groups affected by operations, community associations.
- **Suppliers and Partners:** companies that provide inputs, equipment, technology and services; strategic partners.
- **Company:** more indirect relationship, but with strong influence on the reputation and legitimacy of the Company. Broad set encompassing the entire population or social groups at regional, national or global level. Example: universities, schools, NGOs.
- **Shareholders and Funders:** individuals or legal entities that own company shares, responsible for providing Copel with part of its financial resources, from which the Company can exercise its activities with excellence and stability, and in return, demand efforts of the Company in generating value and financial returns.

2.2 Selection of Relevant Themes for Stakeholder Consultation

In order to achieve its strategic objectives, the Company chose to adopt, in the survey with stakeholders, a selection of relevant topics prepared from a combination of ESG standards and methodologies, sustainability assessments and sector research.

This approach not only allows for transparent, clear and comparable accountability globally, but also establishes an effective system for monitoring and managing the Company's performance in all dimensions of corporate sustainability.

After the analysis of this survey, the 30 most recurring topics were selected and consistent with the context of Copel.

2.2.1. Sector Research

In order to map the most recurring relevant topics for the *electric utilities* sector, a survey of the material topics in force was conducted at **22 companies in the international market**, with the best performances in the *Corporate Sustainability Assessment* (CSA), and **11 companies in the national market**, with the best performances in the Corporate Sustainability Index (ISE/B3).

2.2.2. ESG Methodology Research

In order to map the most recurring relevant themes in relation to methodologies related to the measurement of environmental, social and governance aspects, a survey was carried out along with the following norms and methodologies:

- *Communication on Progress (CoP)* of the United Nations (UN) Global Compact.
- *GRI Standards* and *G4 – Electric Utitie s Global Reporting Initiative* (GRI) Standard.
- SASB Methodology for *Renewable Energy in Electric Utilities & Power Generators Industry from the Sustainability Accounting Standards Board* (SASB).
- *Measuring Stakeholder Capitalism Methodology: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation of the World Economic Forum* (WEF).
- *International Financial Reporting Standards – Sustainability 1* (IFRS S1) and *International Financial Reporting Standards – Sustainability 2* (IFRS S2).

2.2.3. Sustainability Assessment Survey

In order to map the most recurring relevant topics in relation to sustainability assessments, a survey was carried out with the main assessments:

- *Corporate Sustainability Assessment* (CSA).
- Corporate Sustainability Index (ISE/B3).
- *FTSE4Good Index* – ESG.
- MSCI ESG.
- *Sustainalytics.*
- *Institutional Shareholder Services* (ISS).

2.3 Consultation with Stakeholders

After defining the list of topics relevant to the consultation, Copel stakeholders responded to a questionnaire prepared by the Sustainability team, in which they indicated the topics that they understood that the Company should prioritize in its activities.

The visit occurred within 10/06 to 11/07, 2025

The 30 themes were distributed in 34 issues, including the Environmental, Social and Governance dimensions.

The survey was applied in online and face-to-face formats and disseminated through different communication channels, in order to enable the participation of all groups in the most appropriate way.

In total, the consultation with stakeholders included 9,266 respondents from all stakeholders, with this being the largest consultation ever conducted by Copel.

There were representatives from all groups cited and the samples collected were satisfactory for all segments.

The following table shows the number of answers collected per group:

Stakeholder	Representative Audiences	2025
Workforce	Self-employed	**1,351**
	Outsourced Employees	**791**
	Interns	**157**
High Leadership	Board of Directors	**9**
	Vice Presidents and Directors	**15**
Government and Public Authorities	Executive, Legislative and Judiciary powers of the PR	**68**
Regulatory Bodies and Sectoral Entities	National Agencies (ANEEL and ANA)	**4**
	Peer Companies and Energy Industry Associations	**6**
Shareholdings	Representatives of the Shareholdings	**7**
Trade Unions and Class Councils	Union Representatives	**2**
	Class Council Representatives	**2**
Customers	Copel Distribuição customers	**6,022**
	Copel Mercado Livre customers	**7**
Community	Communities around Copel DIS	**84**
	Communities surrounding Copel GET	**3**
Suppliers and Partners	Service and material companies	**255**
Society	Copel partner corporations	**59**
Shareholders and Funders	Shareholders, Market Analyst, Investors, etc.	**424**
TOTAL		**9,266**

In this universe, the expressive participation of **Copel Distribuição Customers** in the consultation stands out, **with 6,022 responses** — about 15 times the minimum sample.

Respondents are residents of **341 municipalities in Paraná**, covering rural and urban areas, which represents approximately 86% of the municipalities in the concession area.

Municipalities with responders

Unresponsive Municipalities

6,022
Answers

341
Municipalities PR

High sample representativeness
15 times the minimum sample required

Broad geographic coverage
Share of 86% of state municipalities

2.4 Analysis of Collected Data

The data collected in the stakeholder consultation was tabulated and consolidated, resulting in the classification of the relevant themes by level of importance for each group.

This analysis enabled the individual stakeholder assessment and construction **of the three materiality matrices** planned for this process cycle.

Among the 30 topics, we highlight the **Sustainable Development** theme, as it is considered by the Company a multidisciplinary theme that permeates all areas of the Company, with the possibility of impact on the environmental, social and governance spheres.

Copel will use this assessment to support the results of the notes of the other topics consulted within each ESG pillar.

2.5 Preparation of Materiality Matrices

The results of the consultation with Copel stakeholders were the basis for the preparation of three different matrices:

1 Traditional

Stakeholder Perception vs. Company Perception

2 Stakeholders

Internal Stakeholder Perception vs. External Stakeholder Perception

3 Dual Materiality

Perception of Stakeholders vs. Financial Impacts

Double materiality is a breakthrough that enables the joint reading of ESG issues and their financial impacts, strengthening corporate strategy and risk management. From it, the prioritization of some topics was pronounced.

Caption

1	Biodiversity	Environmental
2	Water resource management	Environmental
3	Environmental management and eco-efficiency	Environmental
4	Resiliences to the effects of climate change (extreme weather events)	Environmental
5	Energy transition through low carbon energy	Environmental
6	Renewable Energy	Environmental
7	Operational efficiency	Environmental
8	Workforce Safety	Social
9	Workforce Wellness, Health and Care	Social
10	Workforce Attraction and Development	Social
11	Promoting Diversity and Inclusion	Social
12	Human Rights	Social
13	Population Safety	Social
14	Relationship with communities (and other stakeholders)	Social
15	Customer satisfaction	Social
16	Customer loyalty (quality of service and price)	Social
17	Affordable electrical energy	Social
18	Ethics, Integrity and Transparency	Governance
19	Risk Management	Governance
20	Institutional Relations and Advocacy	Governance
21	Stakeholder Engagement	Governance
22	Sustainable Supplier Management	Governance
23	Innovation	Governance
24	Digital transformation	Governance
25	Cyber Security and Information Privacy	Governance
26	New technologies	Governance
27	Economic-Financial Performance	Governance
28	New business opportunity	Governance
29	Sustainable Investments	Governance
30	Sustainable Development	ESG

Copel Materials Themes

Considering the double materiality, the 30 topics were considered material for the Company, with some distinctions in the level of criticality for the business. To facilitate practicality in its use, as directed by GRI, the topics were organized into eight groups:

Material Themes	Copel Materials Subthemes
Environmental Responsibility	Biodiversity
	Water resource management
	Environmental management and eco-efficiency
Business Sustainability and Climate	Resiliences to the effects of climate change (extreme weather events)
	Energy transition through low carbon energy
	Renewable Electric Energy
People Management, Health and Safety	Workforce Safety
	Workforce Wellness, Health and Care
	Workforce Attraction and Development
	Promoting Diversity and Inclusion
Society and Engagement	Human Rights
	Population Safety
	Copel's relationship with its different audiences (stakeholders)
	Stakeholder Engagement
Customer Relationship	Customer satisfaction
	Customer loyalty (quality of service and price)
	Affordable electrical energy
Governance and Regulatory Environment	Ethics, Integrity and Transparency
	Risk Management
	Institutional Relations and Advocacy
Innovation, Transformation and Digital Security	Innovation
	Digital transformation
	Cyber Security and Information Privacy
	New technologies
Performance and Strategy	Operational efficiency
	Economic-Financial Performance
	New business opportunity
	Sustainable Investments
	Sustainable Supplier Management

Table: Grouping of Material Themes

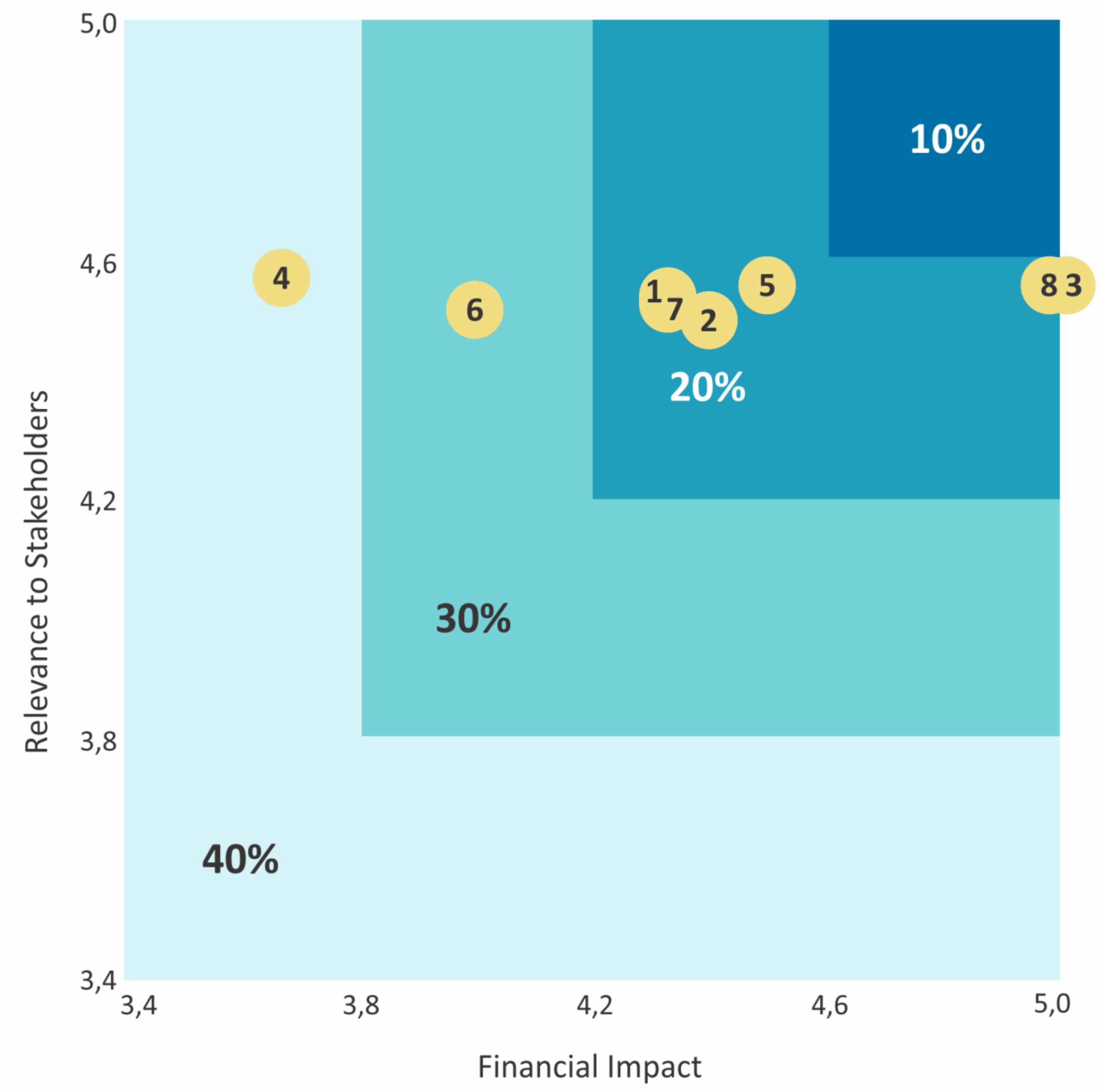
Dual Materiality Criticality Chart

All themes have high relevance, but the closer to the top right corner (or the darker the shade of blue), the more meaningful the group is to both stakeholders and financial impact.

Caption:

1. Governance and Regulatory Environment
2. Performance and Strategy
3. Customer Relationship
4. Environmental Responsibility
5. Society and Engagement
6. People, Health and Safety Management
7. Business Climate and Sustainability
8. Innovation, Transformation and Digital Security

The graphical representation of the grouping of the material topics of the 2025-2027 cycle by the premise of double materiality can be observed in the figure next to it.



The analysis of the criticality chart, considering the decreasing order of the topics, indicates that **numbers 3 and 8 occupy the most critical position**, both located in the area of greatest financial impact and high relevance to the stakeholders. Subsequently, **numbers 5, 2, 1 and 7 appear, which focus on the middle region**, with high relevance and significant financial impact. Shortly after, number 6 presents moderate criticality, while number 4, although with high relevance for stakeholders, has less financial impact, positioning itself as the least critical among those analyzed.

This distribution reinforces the need for prioritization of topics 3 and 8, as they represent greater risk and strategic opportunity for the company.

Thus, after the analysis of the criticality chart, by the premise of double materiality, the grouped material themes were, in sequence, prioritized in the following order:

- **Customer Relationship**
- **Innovation, Transformation and Digital Security**
- **Society and Engagement**
- **Performance and Strategy**
- **Governance and Regulatory Environment**
- **Business Climate and Sustainability**
- **People, Health and Safety Management**
- **Environmental Responsibility**

› Evolution of Dual Materiality

The analysis of the evolution of material topics between 2020 and the proposal for 2025 reveals a consistent movement to adapt to regulatory, social, environmental and innovation changes. In 2020, the topics were heavily focused on Corporate Governance, Regulatory Environment and Economic-Financial Performance, reflecting a concern for stability and compliance. Aspects such as Risk Management, Customer Satisfaction, and Occupational Health and Safety also appeared as priorities, indicating a focus on risk mitigation and employee well-being.

In 2021, an expansion of the scope is observed with the inclusion of Environmental Management and Actions against Climate Change and Energy Sector Transformation, signaling a response to global pressures for sustainability. Operational Efficiency and People Management and Occupational Health and Safety have gained relevance, reinforcing the pursuit of productivity and workforce care.

In 2023, the topics evolve into Environmental Commitment and Social Commitment, consolidating the integration of ESG (*Environmental, Social and Governance*) practices into the corporate strategy. Customer Satisfaction remains a priority as topics such as Wellness, Health and Safety for the Workforce and Sustainable Supplier Management emerge, highlighting a more holistic and collaborative approach.

The proposal for 2025 presents a significant transformation, with more strategic and integrated topics:

- **Governance and Regulatory Environment** and **Performance and Strategy** reinforce the importance of robust governance and long-term vision.
- Customer and Society **Relationships** and Engagement provide guidance for deeper connections with stakeholders.
- **Environmental Responsibility** and **Business Climate and Sustainability** demonstrate that sustainability becomes a central pillar of strategy.
- **Innovation, Transformation and Digital Security** emerge in response to technological demands and the need for cyber resilience.
- Finally, **Sustainable Development** and **Sustainable Supplier Management** consolidate the vision of responsible value chain.

This evolution reflects a transition from an active, compliance- and efficiency-focused approach to a proactive and strategic posture where **governance, sustainability, innovation and social engagement** are key elements to ensure the perenniality and competitiveness of organizations.

In the following table, the evolution of the topics prioritized by Copel in the last cycles appears.

2020	2021	2023	2025
Corporate Governance	Corporate Governance and Risk Management	Corporate Governance	**Customer Relationship**
Regulatory Environment	Economic-Financial Performance	Economic-Financial Performance	**Innovation, Transformation and Digital Security**
Risk Management	Customer Satisfaction	Customer Satisfaction	**Society and Engagement**
Performance Economic-Financial	Environmental Management and Actions against Climate Change	Environmental Commitment	**Performance and Strategy**
Customer Satisfaction	Social Responsibility	Social Commitment	**Governance and Regulatory Environment**
Environmental Management	People and Health Management and Job Safety	People Management	**Business Climate and Sustainability**
Communities and Social Investment	Operational Efficiency	Wellness, Health and Safety for the Workforce	**People Management, Health and Safety**
People Management	Industry Transformation of Energy	Industry Transformation of Energy	**Environmental Responsibility**
Health and Safety at Work		Population Safety	
Operational Efficiency		Sustainable Management of Suppliers	

Table: Evolution of Material Themes

2.6 Approval by Senior Management

Copel materiality for the 2025-2027 cycle was approved by the Board of Directors, according to minutes published on December 10, 2025, available on the Investor Relations Portal, namely:

"After discussing the matter and analyzing the documentation that is under the custody of the Corporate Governance Secretariat, considering a favorable statement from the Board of Directors of Copel (Holding), registered at its 269th Ordinary Meeting (RODAC), of 10.12.2025, and hearing the Sustainable Development Committee, the Board of Directors unanimously decided to approve the result of the Copel Materiality Process 2025-2027."

3. RELATIONSHIP OF MATERIAL TOPICS WITH THE ODS

Copel's material themes are directly and indirectly linked to several **Sustainable Development Goals (SDGs).**
In this context, the most significant Sustainable Development Goals related to material topics are:

Customer Relationship	7, 9, 10, 11, 16
Innovation, Transformation and Digital Security	4, 7, 8, 9, 10, 11, 12, 13, 15, 16, 17
Society and Engagement	4, 5, 7, 8, 10, 11, 16, 17
Performance and Strategy	1, 2, 7, 8, 9, 11, 12, 13, 15, 16, 17
Governance and Regulatory Environment	3, 4, 5, 7, 8, 9, 11, 12, 13, 15, 16, 17
Business Climate and Sustainability	7, 9, 11, 13
People, Health and Safety Management	3, 4, 5, 8, 10
Environmental Responsibility	6, 7, 11, 12, 13, 15
Prioritized SDGs for Copel	4, 7, 8, 9, 11, 13

4. DEFINITION OF MATERIAL THEMES

ESG

Copel Theme	Components	Explanation
Sustainable Development	Sustainable Development	Meet today's needs without compromising future generations by balancing economic growth, social inclusion, and environmental and natural resource preservation. Example: Business practices that promote education, health, emissions reduction and responsible use of resources; public policies; etc.

Table: Selection of Material Themes and Matching Terms for the Query

Environmental

Copel Theme	Components	Explanation
Biodiversity	Biodiversity	Refers to the preservation and protection of fauna (animals), flora (plants) and water in the areas where Copel operates
Water resource management	Water resource management	Refers to how the company handles the scarcity or excess water in its activities. For example, lack of water in reservoirs can hinder power production at plants, while heavy rains can drop power cords.
Environmental management and eco-efficiency	Environmental Management	Refers to company processes to analyze its impacts on the environment and take steps to avoid, correct and/or minimize identified issues based on laws and regulations.
	Eco-efficiency	Refers to the conscious use of resources such as water, energy, fuel and paper, avoiding waste and promoting continuous improvement actions.
Resiliences to the effects of climate change (extreme weather events)	Resiliences to the effects of climate change (extreme weather events)	Refers to the company's ability to effectively anticipate, adapt and respond to climate change impacts—such as extreme events (intensive rains, droughts, hot flashes)—that can affect infrastructure, operation and energy supply.
Energy transition through low carbon energy	Energy transition through low carbon energy	It refers to the process of gradually replacing fossil sources with renewable sources and cleaner technologies, with the aim of reducing greenhouse gas emissions.
Renewable electric energy	Renewable Energy	It refers to energy produced from natural sources that constantly regenerate, such as the sun, wind, and water.
Operational efficiency	Operational efficiency	Refers to the company's ability to maximize results by properly utilizing resources—such as time, money, and materials—to produce more and better, reducing costs and waste, without compromising product or service quality. For example, using machines that consume less energy or that require less maintenance; using materials with longer durability.

Table: Selection of Material Themes and Matching Terms for the Query

Social

Copel Theme	Components	Explanation
Workforce Safety	Workforce Safety	Refers to the prevention and monitoring of accidents caused by work activities of own and outsourced employees.
Workforce Wellness, Health and Care	Workforce Wellness, Health and Care	Refers to the concern for the physical, mental and social well-being of workers, with a focus on promoting health.
Workforce Attraction and Development	Workforce Attraction	Refers to the set of strategies the company uses to attract and retain qualified professionals.
	Workforce Development	Refers to the set of practices the company uses to empower, engage and prepare its workforce for good performance. For example, technical and behavioral training.
Promoting Diversity and Inclusion	Promoting Diversity and Inclusion	It refers to the company's practices to promote a respectful and diverse work environment, considering the composition of its own framework and top management in aspects such as gender, race, color, age, people with disabilities (PCD), LGBTQIA+ and others.
Human Rights	Human Rights	It refers to the rights inherent in all human beings, regardless of race, sex, sexual orientation, national origin, ethnicity, language, religion or any other condition. They include the right to life and freedom, freedom of opinion and expression, work and education, among others.
Population Safety	Population Safety	It refers to ensuring the use of electrical energy products and services in safe conditions, with the protection of people who live or circulate in areas impacted by company operations. For example, avoid accidents with electric shocks, reservoirs, electrical networks, among others.
Relationship with communities (and other stakeholders)	Relationship with communities	It's how the company communicates with its different audiences. It refers to the ongoing interaction between the company and the groups affected by its activities, with the aim of building mutual trust and promoting sustainable development. These groups may include indigenous communities, riversides, quilombolas, among others.
Customer satisfaction	Customer satisfaction	It refers to the degree of consumer satisfaction with the products and services offered by the company, such as feeling well served and having their demands resolved appropriately.
Customer loyalty (quality of service and price)	Customer loyalty	Refers to the company's ability to retain the customer even when they have the option to switch suppliers, such as choosing the one that offers the best price and service.
Affordable electrical energy	Affordable electrical energy	It refers to the availability of electricity reliably, safely and at a cost that is affordable for everyone, especially for low-income families, through social programs such as the Social Electricity Rate.

Table: Selection of Material Themes and Matching Terms for the Query

Governance

Copel Theme	Components	Explanation
Ethics, Integrity and Transparency	Ethics, Integrity and Transparency	It refers to compliance with legal and regulatory standards, prevention of fraud and corruption, accountability to stakeholders, and promoting a culture based on ethical values.
Risk Management	Risk Management	It refers to risk as the possibility that something will happen and affect the company. Risk management involves identifying hazards and taking steps to prevent them from occurring.
Institutional Relations and Advocacy	Institutional Relations	It refers to the interaction of the company with public bodies, regulatory bodies, industry associations, among others, with the aim of improving the quality of the products and services offered.
	Advocacy	Refers to the set of strategies used to influence decision-makers in creating or altering public policies for a cause, focusing on solving social problems and promoting positive change.
Stakeholder Engagement	Stakeholder Engagement	It refers to how the company continuously engages its different audiences (suppliers, customers, own and third party employees, communities, etc.). Example: maintaining a good customer service channel.
Sustainable Supplier Management	Sustainable Supplier Management	It refers to how the company hires, inspects and monitors its suppliers, verifying that they comply with environmental, labor, human rights and other laws.
Innovation	Innovation	Refers to the development and adoption of innovative solutions for processes, products and services. For example, creating a new way to accomplish a task or proposing new ideas to the company.
Digital transformation	Digital transformation	It refers to the process of integrating digital technologies across all areas of the business, driving changes in the way services are offered, data is used, and decisions are made.
Cyber Security and Information Privacy	Cybersecurity	Refers to the protection of company computers, mobile phones, internet, networks, and programs from cyberattacks (hackers) and information leakage.
	Information privacy	It refers to the protection of the personal and sensitive data of customers, employees, suppliers and other stakeholders, ensuring that this information is collected, stored, processed and shared in an ethical, secure and compliant manner in accordance with current legislation, such as the General Data Protection Law (LGPD). Secure use of all information.
New technologies	New technologies	Refers to the adoption of innovative solutions that improve the generation, distribution, monitoring and consumption of electrical energy.
Economic-Financial Performance	Economic-Financial Performance	Refers to a company's financial results, such as profit, loss, among others.
New business opportunity	New business opportunity	Refers to identifying and seizing opportunities to create new products, services, and businesses.
Sustainable Investments	Sustainable Investments	It is the application of financial resources in projects, companies or assets that incorporate environmental, social and governance criteria, seeking economic return combined with the generation of positive impact for society and the environment.

Table: Selection of Material Themes and Matching Terms for the Query

5. FINAL CONSIDERATIONS

Copel internally conducted the materiality process for cycle 2025-2027, based on the guidelines of the International *Global Reporting Initiative* (GRI Standards) and the structure for Integrated Reporting of the *International Integrated Reporting Council* (IIRC), supported by consultation with stakeholders with the analysis of the data collected, based on the guidelines Standard AA 1000AP (standard AA1000 *AccountAbility Principles*, 2018). The team responsible for the process was the Sustainability Superintendence, with support from the Integral Subsidiaries and other areas of Holding.

The consultation with Stakeholders was one of the largest in the Company's history, with more than 9,000 participants from all the groups listed. The survey had statistical consistency and great geographic representation.

Again, at Copel, double materiality was performed, which is the crossing of the averages attributed by the stakeholders with the valuation of risks linked to material topics, thus comparing to best market practices.

It is important to reinforce that materiality supports decision-making and directs ESG strategy, which permeates management and processes most relevant to Copel and enables the identification of risks and opportunities, which can directly influence financial results. In addition, it is considered a good market practice and is reviewed by sustainability assessments and investors.

Material themes will be disseminated internally and externally, and are expected to be internalized in the management of all areas, in the form of tracking indicators and goals.

At the end of the process, after approval by the Board of Directors (CAD), the following 8 groupings of Material Themes were proposed.

Material Themes 2025-2027

- **Customer Relationship**
- **Innovation, Transformation and Digital Security**
- **Society and Engagement**
- **Performance and Strategy**
- **Governance and Regulatory Environment**
- **Business Climate and Sustainability**
- **People, Health and Safety Management**
- **Environmental Responsibility**

Materiality Report 2025-2027

Sustainability Superintendence
Chief Risk and Compliance Officer

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