

RULES OF PROCEDURE OF THE COPEL STATUTORY AUDIT COMMITTEE

1. PURPOSE. The provisions of these Rules of Procedure define the responsibilities, duties, competencies and attributions of the Statutory Audit Committee of Companhia Paranaense de Energia - Copel ("Copel" or "Company"), in compliance with the provisions of the Company's Bylaws, Brazilian laws and other regulations - in particular the Brazilian Securities and Exchange Commission (*Comissão de Valores Mobiliários*, "CVM") Resolution No. 80/2022 and CVM Resolution No. 23/2021, and the New Market Regulations of B3 S.A. – *Brazil, Bolsa, Balcão* ("New Market Regulations") - and US market regulations, including the Sarbanes-Oxley Act ("SOX"); and rules issued by the Securities and Exchange Commission ("SEC"), of the New York Stock Exchange ("NYSE"); and good corporate governance practices.

1.1 The Statutory Audit Committee shall be unified for the Company and its Wholly-Owned Subsidiaries, exercising its duties and responsibilities with respect to the entities directly or indirectly controlled by Copel, as determined by the Board of Directors.

2. NATURE. The Statutory Audit Committee is an independent, advisory, and permanent statutory body linked to the Board of Directors, tasked with auditing, overseeing, and inspecting: (i) the accounting and financial reporting processes; (ii) internal controls, risk management, and compliance; and (iii) the activities of independent internal and external auditors.

3. COMPOSITION. The Statutory Audit Committee shall be composed of 03 (three) members, elected and removable by the Board of Directors, all with a unified term of office of 02 (two) years, with reelection permitted, subject to the following parameters:

I having a majority of independent members, pursuant to CVM Resolution No. 23/2021;

II at least one (1) member must have recognized professional experience in corporate accounting, auditing, and finance, pursuant to CVM Resolution No. 23/2021 ("Financial Expert");

III at least 01 (one) of the members of the Statutory Audit Committee shall be an independent member of the Board of Directors;

IV at least 01 (one) of the members of the Statutory Audit Committee must not be a member of the Board of Directors and must be selected from the market among individuals with well-known experience and technical expertise.

3.1 The position of member of the Statutory Audit Committee is non-delegable and does not allow for alternates.

3.2 The same member of the Statutory Audit Committee may accumulate the characteristics provided for in items II and III or II and IV, above.

3.3 In addition to other hypotheses set forth in law, the position of a member who, without justification, fails to attend 02 (two) consecutive meetings or 03 (three) interspersed meetings, in the last 12 (twelve) meetings will be considered vacant.

3.4 Members of the Statutory Audit Committee, when the specific rule applies, may only return to serve on such body after a minimum of 03 (three) years have elapsed from the end of their previously held term, regardless of its duration.

3.5 The replacement of a member of the Statutory Audit Committee must be reported to the CVM within 07 (seven) business days and to the NYSE within 05 (five) business days, with both deadlines counted from the date of replacement.

3.6 The Coordinator of the Statutory Audit Committee shall be elected by the Board of Directors from among its independent members and shall implement the Committee's decisions.

3.7 The maximum term for serving as a member of the Statutory Audit Committee is 10 (ten) years.

3.8 Members of Executive Board of the Company, its subsidiaries, parent company, controlling shareholder, affiliates, or entities under common control, whether direct or indirect, are prohibited from serving on the Statutory Audit Committee.

3.9 Members of the Statutory Audit Committee must meet the requirements set forth in Art. 147 of Federal Law No. 6.404/1976

4. FINANCIAL EXPERT. To fulfill the "Financial Expert" requirement, a member of the Statutory Audit Committee must possess: (i) knowledge of generally accepted accounting principles and financial statements; (ii) the ability to assess the application of these principles in relation to the Company's key accounting estimates; (iii) experience preparing, auditing, analyzing, or evaluating financial statements of comparable scope and complexity to those of the Company; (iv) an educational background compatible with the corporate accounting knowledge required for the activities of the Statutory Audit Committee; and (v) knowledge of internal controls and corporate accounting procedures.

4.1 The Company must disclose, in Form 20-F, the participation of a "Financial Expert" in the Statutory Audit Committee by name, ensuring their independence, or disclose the reasons for their absence in the body's composition.

5. ELECTION AND TERM OF OFFICE. Members of the Statutory Audit Committee will be elected at the first meeting of the Board of Directors held after the end of the previous term, and the minutes of said meeting must include the qualifications and term of each elected member, in compliance with the publication rules under applicable law and/or regulations.

5.1 In the event of resignation, death, or incapacity, the Board of Directors shall elect an alternate member.

5.2 Members of the Statutory Audit Committee shall be removed by decision of the Board of Directors or, for independent members, when their independence is compromised by a conflict or potential conflict of interest.

5.3 The term of the members of the Statutory Audit Committee shall be automatically extended until the inauguration of new members, except in cases of resignation, dismissal, or as provided for in item 3.7.

6. INVESTITURE AND SWEARING-IN. The members of the Statutory Audit Committee shall be invested in their positions upon signing a term of investiture, which shall be recorded in the minute book, subject to the arbitration clause..

6.1 The term of investiture must be signed within 30 (thirty) days following election or appointment, under penalty of ineffectiveness, unless justification is accepted by the body to which the member was elected. The term shall indicate at least one domicile for the service of process and notices in administrative or judicial proceedings related to acts performed during the member's term of office, and any change to the designated domicile shall only be effective upon written notice to the Company.

6.2 Members of the Statutory Audit Committee shall sign the Document of Adherence to the Securities Trading and Material Act or Fact Information Disclosure Policy, the Document of Adherence to the Related Party Transactions Policy and the Document of Receipt and Commitment to the Company's Code of Conduct.

7. INCOMPATIBILITY. Due to incompatibility, investiture in the Statutory Audit Committee is prohibited with respect to:

- a)** representatives of the regulatory agency overseeing the Company; Ministers of State; State Secretaries or Municipal Secretaries; holders of temporary positions in public administration classified as special, directive, or advisory; officers of political parties; and holders of elected office in the Legislative Branch at any level of government, even if on leave from their positions; and
- b)** individuals who, within the past thirty-six (36) months, have served in the decision-making structure of a political party or have held a position in a labor union organization.

8. DEVELOPMENT AND PERFORMANCE REVIEW The members of the Statutory Audit Committee shall participate in specific training on topics related to Company activities, as defined in development plans or by the responsible departments.

8.1 The Statutory Audit Committee must conduct a performance review, as a collegiate body, and for its members, individually, on an annual basis, aiming to improve its functions, with specific methodology, which may be applied by an independent institution, as defined by the Company.

9. REMUNERATION. The individual remuneration of the members of the Statutory Audit Committee will be set by the Board of Directors, within budgetary limits and the total amount of compensation for administrators, as established by the General Shareholders' Meeting, and there will be no accumulation of benefits or any advantages due to substitutions arising from vacancies, absences, or temporary incapacities, as provided in Copel's Bylaws.

9.1 The members of the Statutory Audit Committee shall be entitled to receive fixed monthly fees, not linked to any indicator, which shall be calculated in proportion to the days of their term of office in the months of appointment and termination. The Company shall also reimburse them for any travel, food, and lodging expenses necessary for the performance of their duties, subject to internal regulations.

10. DUTIES. In addition to the duties established under Copel's Bylaws, the Statutory Audit Committee is responsible for:

- I** providing opinions on the hiring and dismissal of independent auditors for the performance of independent external audits or for any other service, as well as on relevant internal procedures, including the parameters established by the Contracting Independent Audit Services Policy;
- II** supervising, quarterly or as needed, the activities of the independent auditors, evaluating their independence and effectiveness, the quality of services provided, and the adequacy of these

services to the Company's needs;

III reviewing, together with Executive Board, the Internal Audit department, and the independent audit firm, the scope, work planning, and staffing allocated for their activities;

IV establishing mechanisms to resolve disagreements between the independent audit firm and the Company's Board of Directors and Executive Board;

V discussing annually with the independent audit firm a report on: (i) the firm's internal quality control procedures; (ii) its independence; (iii) peer quality reviews; (iv) inquiries from regulatory bodies; and (v) all relationships between the independent audit firm and the Company;

VI monitoring the quality and integrity of the Company's quarterly information, interim financial statements, and financial statements, including the respective consolidations of its controlled companies, reporting on the work performed and communicating key facts, through its Coordinator, to the Board of Directors;

VII reviewing annually, in light of generally accepted accounting principles, alternative accounting treatments for accounting and financial information, including off-balance-sheet structures and *pro forma* or adjusted information, their effects on the financial statements, and the criteria used for their disclosure, as well as the accounting treatment eventually indicated by the independent audit firm;

VIII overseeing the performance, organization, planning, results, budget, responsibilities, and qualifications of Internal Audit employees;

IX recommending the appointment and/or replacement of the Internal Audit titleholder to the Board of Directors;

X approving the Multi-Year Work Plan of the Internal Audit, including its amendments, when necessary;

XI reviewing, at least annually, the performance of the Internal Audit titleholder, as well as agree on their compensation and respective benefits;

XII discussing with Internal Audit about the compliance by the Company's Executive Board with the recommendations issued, as well as reporting to the Board of Directors any conflicts between Internal Audit and Executive Board;

XIII monitoring, on an annual basis, the quality and integrity of internal control mechanisms, financial statements, and disclosed information and measurements;

XIV supervising activities carried out in the areas of internal control, internal audit, and financial statement preparation;

XV evaluating, on an annual basis, the Integrated Corporate Risk Management Policy;

XVI evaluating and monitoring risk exposures, being able to request, among others, detailed information on policies and procedures related to: (a) remuneration of management; (b) use of Company assets; and (c) expenses incurred on behalf of the Company;

XVII analyzing, based on direct reporting from the Internal Audit titleholder, situations where there is a suspicion of unacceptable risks related to any of the Company's activities, defining the treatment of the matter within the scope of the Committee and reporting the risk to the Board

of Directors for awareness and action;

XVIII monitoring the adequacy of the Company's cybersecurity strategy and actions, including short- and long-term action plans to address potential cyberattacks;

XIX proposing to the Copel Board of Directors actions to promote internal disclosure of procedures for receiving and handling information about significant errors or fraud related to accounting, auditing, and internal controls, as well as non-compliance with legal, regulatory, and internal norms, providing specific procedures for whistleblower protection, such as anonymity and confidentiality of information;

XX recommending to Executive Board the correction or improvement of policies, practices, and procedures identified within the scope of the Statutory Audit Committee's duties;

XXI evaluating the annual review of the main accounting policies, practices, and principles used by the Company in preparing financial statements, as well as any significant changes in the application or choice of such policies, practices, and principles;

XXII ensuring that the Company has the means to receive complaints, including confidential ones, both internal and external, in matters related to the scope of its activities;

XXIII monitoring, quarterly or as needed, the receipt, proper investigations, results, and follow-up of reports made through the Reporting Channel;

XXIV discussing relevant inquiries or inspections with Executive Board;

XXV evaluating, on an annual basis, whether the Company's accounting adequately reflects the benefits maintained by the pension fund;

XXVI evaluating and monitoring, quarterly or as needed, together with Administration and the Internal Audit department, the adequacy of transactions with related parties in accordance with the Related Party Transactions Policy and the Integrated Corporate Risk Management Policy;

XXVII reviewing, when demanded by the Board of Directors, administration proposals, to be submitted to the General Shareholders' Meeting, relating to the modification of share capital, issuance of debentures or subscription bonuses, capital budgets, distribution of dividends, transformation, incorporation, merger or spin-off;

XXVIII analyzing, within the scope of its duties, and from a risk management perspective, the Company's financial policies and recommending any adjustments;

XXIX analyzing, within the scope of its duties, and from a risk management perspective, the shareholder remuneration;

XXX meeting with the Board of Directors, the Supervisory Board, and Executive Board, at their request or on the Statutory Audit Committee's own initiative, to discuss policies, practices, and procedures related to the responsibilities of the Statutory Audit Committee;

XXXI reporting to the Board of Directors at least quarterly; and

XXXII performing the functions and carrying out the acts necessary to fulfill its responsibilities.

10.1 The Statutory Audit Committee may hire or request the hiring of external experts and oversee their work, ensuring the integrity and confidentiality of the process, provided that the work of external consultants does not exempt the Committee from its responsibilities.

10.2 The Statutory Audit Committee must, individually or jointly with the independent audit firm hired by the Company, formally notify the management bodies, within a maximum of 03 (three) business days of identification of: (i) non-compliance with legal and regulatory norms that jeopardize the continuity of the Company's business; (ii) fraud of any amount perpetrated by the Board of Directors or Executive Board ("Administration"); (iii) significant fraud perpetrated by employees or third parties; and (iv) errors resulting in material inaccuracies in the financial and accounting statements.

10.3 Reports issued by the independent audit firm and the Internal Audit department on the compliance of adopted procedures with laws and regulations shall be provided to the Statutory Audit Committee on a regular basis.

10.4 In overseeing internal control systems and risk management, the Statutory Audit Committee will evaluate: (i) the efficiency in the use of resources and the establishment of controls that protect the Company against potential losses arising from the risks of its activities; (ii) the adequacy of information and decision-making processes; (iii) the compliance of the Company's operations and business with legislation, regulations, and respective policies; and (iv) the adequacy of the Company's cybersecurity strategy and actions, including short- and long-term action plans for monitoring and addressing potential cyberattacks.

10.5 The Statutory Audit Committee shall prepare, on an annual basis, a summary report containing the following information: (i) meetings held, their activities, results, conclusions, and recommendations made to the Board of Directors, including an analysis of the effectiveness of such activities; (ii) evaluation of the effectiveness of internal control and risk management systems, recording any deficiencies; (iii) description of recommendations presented to Executive Board, recording those not accepted and the justifications thereof; (iv) evaluation of the effectiveness of the work of the independent audit firm and the Internal Audit department, verifying compliance with legislation, regulations, and the Company's internal norms, and recording any deficiencies; (v) evaluation of the accounting and financial statements, with emphasis on the application of accounting practices adopted in Brazil and abroad, as well as compliance with norms issued by regulatory agencies, recording discrepancies and any deficiencies; and (vi) any situations in which there is a significant disagreement between the Administration, the independent auditors, and the Statutory Audit Committee regarding the financial statements ("Statutory Audit Committee Report").

10.6 Together with the Company's accounting and financial statements, the summary of the Statutory Audit Committee Report containing its main information will be published annually.

10.7 The Statutory Audit Committee Report will be available to the Board of Directors and the Supervisory Board for a minimum of 05 (five) years from its conclusion.

11. DUTIES OF THE COORDINATOR. The Coordinator of the Statutory Audit Committee is responsible for:

- I. calling and presiding over the meetings, with the support of the department responsible for secretarial duties in governance bodies, calling individuals who may contribute to clarifying matters to be considered, while observing any conflicts of interest;

- II. assessing and defining meeting agendas, ensuring that they are in line with the objectives of the Committee, steering the meeting, and deciding on procedural matters;
- III. authorizing the discussion and decision of matters not included on the meeting agenda; reviewing the relevance of requests received from Committee members, adopting the appropriate measures; tallying votes and announcing results;
- IV. requesting the Board of Directors to hire specialized services when necessary for the proper functioning of the Committee;
- V. performing other acts of a technical or administrative nature necessary to discharge his/her duties;
- VI. representing the Statutory Audit Committee in its relations with the Board of Directors and other bodies, with Internal Audit and the independent audit firm;
- VII. forwarding to the Chair of the Board of Directors, analyses, opinions and reports prepared within the scope of the Committee;
- VIII. appointing, among the Committee members, a person responsible for monitoring the meetings of the Board of Directors, without voting rights;
- IX. attending the Company's Ordinary General Shareholders' Meeting, accompanied by other members of the Statutory Audit Committee, when necessary;
- X. meeting with the Board of Directors at least quarterly, accompanied by other members of the Statutory Audit Committee, when necessary;
- XI. proposing the Committee's budget or amendments, for approval by the Board of Directors;
- XII. monitoring compliance and competence of Statutory Audit Committee members with regard to applicable independence rules and regulations;
- XIII. complying with and enforcing the rules of these Rules of Procedure and the other legal or regulatory provisions pertaining to the operation of the Statutory Audit Committee;

12. DUTIES AND RESPONSIBILITIES. Members of the Statutory Audit Committee undertake to comply with Copel's Bylaws, Code of Conduct, these Rules of Procedure, the Integrity Program, and other internal norms, acting solely in the interest of the Company and preserving the confidentiality of the information and documents accessed.

12.1 Members of the Statutory Audit Committee have the same duties as the Administrators referred to in Articles 153 to 159 of Federal Law No. 6.404/1976 and are liable for damages resulting from omission or breach of their duties, acts committed with negligence or malice, or violation of the aforementioned law, the Company's Bylaws or these Rules of Procedure.

12.2 Members of the Statutory Audit Committee shall discharge their duties exclusively in the interests of Copel, and any actions taken in order to cause damage to the Company, its shareholders or administrators, or to obtain, for themselves or for others, advantages to which they are not entitled and which result, or may result, in losses to the Company, its shareholders or administrators, will be considered abuse of power.

12.3 The responsibility of the Statutory Audit Committee members for non-compliance with their duties is joint and several, but the dissident member who consigns its disagreement in the minutes of the

meeting of the body and communicates such to the statutory bodies and the General Shareholders' Meeting is exempt.

12.4 Members of the Statutory Audit Committee shall immediately inform the Brazilian Securities and Exchange Commission and the organized trading market entities on which the securities issued by the Company are admitted to trading, any changes to their status as shareholders in the Company, under the conditions and in the manner determined by the Brazilian Securities and Exchange Commission.

12.5 Members of the Statutory Audit Committee must maintain an impartial and skeptical stance in performing their activities, especially regarding estimates in the financial statements and the Company's management.

12.6 Members of the Statutory Audit Committee shall notify the Committee Coordinator or the department responsible for secretarial duties in governance bodies, at least 05 (five) days in advance of their inability to attend a meeting.

13. CONFLICT OF INTEREST. If a conflict of interest or private interest of any member is identified in relation to a specific matter to be decided, the member must promptly disclose it and the reason for their abstention must be entered in the minutes, indicating the nature and extent of their conflict of interest.

13.1 If the member itself does not produce a statement, any of those present at the meeting who are aware of the fact must inform the Statutory Audit Committee.

13.2 When a conflict of interest or private interest is identified, the member involved will recuse himself or herself from discussions and deliberations, and may, by decision of the other members, temporarily withdraw from the meeting until conclusion of the matter in question.

14. MEETINGS. The Statutory Audit Committee will approve a schedule of ordinary meetings for the term, without prejudice to other meetings as necessary.

14.1 The Statutory Audit Committee will meet: (i) ordinarily, at least 09 (nine) times a year, at the Company's headquarters and (ii) extraordinarily, as needed, in compliance with the minimum frequency required by CVM Resolution No. 23/2021.

15. CALL AND MATERIALS. Meetings of the Statutory Audit Committee will be called by its Coordinator with a minimum notice of 07 (seven) days.

15.1 Calls sent to the email address of the Statutory Audit Committee member will be considered valid, and it is their responsibility to update their registration with the Company.

15.2 Documents pertaining to the agenda of the meetings must be forwarded to the members of the Statutory Audit Committee, by the department responsible for the secretarial duties of governance bodies, at least 05 (five) days in advance of the meeting date, unless specifically authorized otherwise by the Coordinator.

15.3 Matters to be considered at ordinary meetings of the Statutory Audit Committee, in accordance with the powers established in the relevant legislation, Copel's Bylaws and these Rules of Procedure, must be included on the agenda by the Statutory Audit Committee Coordinator, through the department responsible for secretarial duties in governance bodies, at least 15 (fifteen) days before the meeting date.

15.4 Urgent issues may be placed on the agenda on an exceptional basis, upon justification, calling meetings at least 48 (forty-eight) hours in advance of the meeting date. This exception shall not waive presentation of the material to the members of the Statutory Audit Committee, in advance of the meeting, with the details necessary for analysis of the matter.

15.5 Clarifications on matters under deliberation at meetings must be requested in advance in writing, by electronic means, to the Statutory Audit Committee Coordinator, who will forward and send the clarifications to all members participating in the meeting.

16. QUORUM AND OPERATION. Statutory Audit Committee meetings will be convened with a majority of its members present.

16.1 Statutory Audit Committee decisions will be made by a simple majority of votes, and the Coordinator will have the casting vote. If a decision is not unanimous, the dissenting vote may be recorded in the minutes, at the discretion of the member in question.

16.2 The Coordinator may postpone the meeting for the necessary period to ensure all members have access to the information and documents relating to the matters on the agenda.

16.3 The Statutory Audit Committee, when deemed necessary, may meet with any member of Executive Board, the Internal Audit department, the Supervisory Board, if installed, or independent auditors.

17. GUESTS. Upon deliberation of a majority of its members, any employee or manager may be invited to participate in meetings, subject to prior notification to the President of the Company, the Vice President or Executive Officer of the respective department. The presence of guests is restricted to the time necessary for the analysis of the specific matter, unless otherwise decided by the Statutory Audit Committee during the meeting.

18. REMOTE PARTICIPATION. Members will be allowed to participate remotely, via audio or video conference, and, exceptionally, with the manifestation of a vote by electronic means, and subsequent signature of the respective minutes, provided that this is reported to the Coordinator of the Statutory Audit Committee who thus authorizes it.

19. MINUTES. The minutes of the meetings will be recorded in a specific book by the department responsible for secretarial duties in governance bodies, and must include the date of the meeting and the signatures of the members present.

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

20. MEETING SUPPORT. The presentations and other pertinent documents, presented at a meeting, will be made available electronically to the members of the Statutory Audit Committee and shall be archived by the department responsible for secretarial duties of the governance bodies.

20.1 The resolutions of the Statutory Audit Committee meetings will be sent via a specific electronic system, as per the procedure adopted by the department responsible for secretarial duties in governance bodies.

21. GENERAL PROVISIONS. The Statutory Audit Committee is granted operational autonomy and an annual- or project-based budget allocation, within the limits approved by the Board of Directors, to

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

21.1 The Statutory Audit Committee members will have access to the premises, information, and documents they deem necessary for the performance of their duties, in accordance with applicable legislation and internal standards, including Wholly-Owned Subsidiaries, controlled companies and affiliates.

21.2 Requests for documents and information must be addressed to the Statutory Audit Committee Coordinator, who will forward the request to the Company's President or directly to the responsible department.

21.3 The Company must provide all resources necessary for the operation of the Statutory Audit Committee, including the allocation of internal staff to assist it in performing its duties, and must also:

- a)** (provide) critical and technical analysis of the supporting materials made available to Committee members for the Statutory Audit Committee meetings;
- b)** liaise with the various departments of the Company to monitor and follow up on the supporting material prepared by them, including the Presidency, Vice Presidencies, and Boards of Copel and its Wholly-Owned Subsidiaries and, if the Board of Directors has so deliberated, pursuant to item 1.1 of these Rules of Procedure, liaise with controlled companies;
- c)** monitor the Committee's work plan to verify its adequacy and adherence to the Company's Bylaws, these Rules of Procedure, and relevant legislation; and
- d)** issue reports to Committee members for the purpose of assisting them in their deliberations.

21.4 The Company shall submit to the CVM, via an electronic system, within 07 (seven) business days from the date of the event: (i) notification of the establishment of the Statutory Audit Committee, which must include, at a minimum, the names and résumés of its members; (ii) notification of change in the composition or dissolution of the Statutory Audit Committee; and (iii) the Rules of Procedure of the Statutory Audit Committee and any amendments approved by the Board of Directors.

21.5 To comply with this article, the competent departments must provide the necessary documentation and forward it to the department responsible for submissions to the CVM.

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