

RULES OF PROCEDURE OF THE ETHICS COMMITTEE INTERNAL

SUMMARY

CHAPTER I - PURPOSE	3
CHAPTER II - COMPOSITION, OPERATION AND AUXILIARY COMMITTEES	3
CHAPTER III - POWERS, DUTIES, AND RESPONSIBILITIES	4
CHAPTER IV - DUTIES AND PREROGATIVES	7
CHAPTER V - MEETINGS, MINUTES AND REGULATORY DOCUMENTS	8
CHAPTER VI - BIENNIAL REPORTING AND EVALUATION	9
CHAPTER VII - GENERAL PROVISIONS	9

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Approved at the 198th Ordinary Meeting of the Board of Directors of Companhia Paranaense de Energia - Copel, of 01/22/2020, and amended by the 249th Ordinary Meeting of the Board of Directors of Companhia Paranaense de Energia - Copel, of 04/10/2024.

CHAPTER I - PURPOSE

- Art. 1** These rules of procedure govern the operation of the Ethics Committee, defining its powers, attributions, responsibilities and duties, in compliance with the provisions of Copel's Bylaws, the rules provided for in the relevant legislation – especially in the Lei das Sociedades Anônimas no. 6,404/1976 – and good corporate governance practices.
- Art. 2** The Ethics Committee is a permanent, non-statutory entity, whose members are not compensated, intended to advise the Board of Directors, and it will exercise its duties and responsibilities with Copel (Holding) and its wholly owned subsidiaries, and which can be extended in accordance with the specific case, to controlled companies, affiliates and other companies in which Copel and its wholly-owned subsidiaries have a stake.
- Art. 3** The Ethics Committee may institute Auxiliary Commissions, to provide advice and support to the Ethics Committee decisions in specific situations.

CHAPTER II - COMPOSITION, OPERATION AND AUXILIARY COMMITTEES

- Art. 4** The Ethics Committee will be composed of 04 (four) permanent members, with a term of office for a determined period of time, coinciding with its statutory term, with the following composition:
- I** 1 (one) member of the Board of Directors;
 - II** Executive Officer responsible for Governance, Risk and Compliance
 - III** Vice President of People and Management; and
 - IV** Vice President of Legal and Compliance.
- § 1** The Ethics Committee may invite the Executive Officer of the area involved in the report and the President of Copel Holding to assist in the Committee's decision-making process..
- § 2** The function of a member of the Ethics Committee cannot be delegated, does not have an alternate and is not compensated.
- § 3** Through these Rules of Procedure, the role of Ethics Committee Coordinator is assigned to the Executive Officer responsible for Governance, Risk and Compliance.
- § 4** The Ethics Committee may temporarily call on other professionals, from inside or outside the company, to support it in the performance of its duties, provided that: (i) they are formally summoned by the Committee; (ii) they sign a non-

disclosure agreement; and, (iii) their participation is formalized in the minutes with their proper signature. At meetings where guests are present, the Committee will take all appropriate measures to preserve the confidentiality of the matters and personal data in question.

Art. 5 The members of the Ethics Committee will receive personal passwords for access to the Reporting Channel and statistical reports.

Art. 6 In the event of resignation, dismissal, death, disability, loss of mandate, legal impairment of any member of the Committee or other cases provided for under law, the Board of Directors will appoint a replacement.

§1 The members of the Ethics Committee will be removed upon voluntary resignation or dismissal by decision of the Board of Directors, or due to any conflict of interest, real or potential.

§2 Except in the event of resignation or dismissal, the term of office of the members of the Ethics Committee will be automatically extended until the investiture of their successors.

Art. 7 All those appointed to the functions must have irreproachable, reputable conduct and knowledge of ethics.

CHAPTER III - POWERS, DUTIES, AND RESPONSIBILITIES

Art. 8 The Ethics Committee has the following duties and responsibilities:

- I.** establish the procedures necessary for its performance in order to achieve its objectives;
- II.** observe the confidentiality of the information processed and documents analyzed, including confidentiality and non-retaliation in relation to those who report conduct in breach of the Code of Conduct and Company policies, in order to preserve rights, protect the whistleblower and ensure the impartiality of decisions;
- III.** supervise, through reports that it will receive monthly from the Executive Office responsible for Governance, Risk and Compliance, with all reports (consultations and complaints) recorded through the Reporting Channel;
- IV.** deliberate on the reports recorded through the Reporting Channel that have as their conclusion the identification of acts that contravene the provisions of the Code of Conduct or internal standards and that result in the application of disciplinary measures, including dismissals;
- V.** collaborate in the review of Internal Policies and Standards that address the investigation of reports and the application of disciplinary measures;
- VI.** recommend to Copel's managers and Board of Directors the correction or improvement of policies, practices, and procedures identified within the scope of their duties;
- VII.** periodically review Copel's Code of Conduct;

- VIII.** speak up on matters related to the Copel Code of Conduct, at the request of collaborators, administrators, contractors and suppliers;
- IX.** exercise the role of senior management for clarification of doubts or for arbitration of conflicts related to the Code of Conduct;
- X.** appreciate and issue guidance in processes related to ethical conduct at Copel;
- XI.** hire, when deemed necessary, external and independent companies for support in the process of determining complaints, training and guidelines regarding the Code of Conduct;
- XII.** monitor the correct and effective application of procedures related to the flow of negotiations within the scope of the Ethics Committee;
- XIII.** annually disclose data related to inquiries sent to the Ethics Committee on the intranet and internet;
- XIV.** on a quarterly basis, report information to the Statutory Audit Committee on the cases of reports of ethics violations at Copel, known and processed by the Committee, for the purposes of compliance with the Sarbanes-Oxley Law and Federal Law No. 12,846/2013 (Anti-Corruption Law);
- XV.** evaluate and deliberate on the recommendations contained in the investigation reports;
- XVI.** ensure uniformity in the application of disciplinary measures in similar cases;
- XVII.** ensure the maintenance of an independent Reporting Channel;
- XVIII.** monitor and ensure the resolution of all deficiencies identified as a result of investigations into complaints;
- XIX.** if evidence of conduct typified as a crime is identified according to Brazilian law, report such to the competent authorities, and cooperate with the provision of all information and documents obtained during the internal investigation process;
- XX.** support the development and implementation of collaborators training on the Code of Conduct, ethics and compliance policies and issues;
- XXI.** support the conducting of appropriate internal and/or external research to verify adherence to the Code of Conduct, applicable policies and legal requirements;
- XXII.** propose improvements in the implementation of internal controls and measures to mitigate Compliance risks;
- XXIII.** report to the Board of Directors biannually and whenever there are situations that require extraordinary reports related to the reporting channel;
- XXIV.** analyze and deliberate on the claims related to the indemnity agreements signed by the Company, pursuant to the Indemnity Policy, with the objective of verifying the possible incidence of any of the Excluding Parties and analyzing whether the Beneficiary and the Proceedings are subject to indemnity, based on the information available at the time of analysis, supported, when necessary, by the Independent Third Party;

- XXV.** deliberate on the advance or payment of expenses related to the indemnity contracts, referring to the Executive Board Meeting as information in cases in which the amounts are less than BRL\$ 1,000,000.00 (one million Reals), and for ratification in cases in which the amounts are greater than BRL\$ 1,000,000.00 (one million Reals).

Sole Paragraph. Reports involving or that may involve members of the Ethics Committee should be forwarded directly to the Statutory Audit Committee, the Board of Directors and the Executive Office responsible for Governance, Risk and Compliance, in accordance with the Company's internal regulations. The Board of Directors will be responsible for approving the disciplinary measure, if the complaint is well-founded.

Art. 9 The Ethics Committee Coordinator is responsible for:

- I.** calling and coordinating meetings;
- II.** representing the Ethics Committee before Copel, collaborators, administrators and contractors;
- III.** exercising the casting vote (tiebreaker);
- IV.** assessing and defining the agenda of meetings in advance, ensuring that it is in line with the objectives of the Ethics Committee;
- V.** conducting the meetings, keeping the discussions in order, as well as deciding on questions of order of the Committee;
- VI.** summoning people who may contribute to the clarification of the matters to be assessed, while observing any potential conflicts of interest, to attend the meetings at least 2 (two) business days in advance;
- VII.** authorizing the discussion and decision on matters not included in the meeting agenda;
- VIII.** determining the votes and proclaiming the results;
- IX.** performing other acts of a technical or administrative nature necessary to discharge his or her duties;
- X.** reviewing the relevance of requests received from Ethics Committee members and taking appropriate action where necessary;
- XI.** complying with and enforcing the rules of these Rules of Procedure and the other legal or regulatory provisions pertaining to the operation of the Ethics Committee;
- XII.** postponing the meeting for the period of time required so that all members have access to the information and documents related to the matters covered, also considering cases of requests for additional information, large volumes of work or other unforeseen situations;
- XIII.** determining the matters of the agenda, based on reports forwarded by the Compliance Department;
- XIV.** receiving analyses, opinions and reports prepared within the scope of the Executive Office responsible for Governance, Risk and Compliance;

XV. calling and approving extraordinary meetings proposed by other members;

XVI. monitoring compliance, jurisdiction, independence and impartiality of the Committee members with regard to applicable rules and regulations;

Art. 10 The Committee may request documents and information related to matters within its jurisdiction directly from Company departments, observing the legal hypotheses of confidentiality.

CHAPTER IV - DUTIES AND PREROGATIVES

Art. 11 The members of the Ethics Committee undertake to comply with Copel's Bylaws, Code of Conduct, these Rules of Procedure, Integrity Program, and other internal rules, as well as applicable legislation.

§ 1 The Ethics Committee members shall discharge their duties exclusively in the interests of the Company, 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.

§ 2 The Committee members have a duty of loyalty to Copel, and may not disclose any documents or sensitive information about the processes conducted within the scope of this committee to third parties, and they must ensure the confidentiality of any relevant, privileged or strategic Company information, obtained due to their positions, as well as ensure that third parties do not have access to any such information, and they are prohibited from using the information to obtain, for themselves or others, any type of advantage.

§ 3 The members of the Ethics Committee must sign a confidentiality form on the information they have access to through the Reporting Channel.

§ 4 Any of the members of the Ethics Committee and any Auxiliary Committees will be authorized the right to declare themselves impaired, as long as they provide a justification.

Art. 12 Any Ethics Committee member must notify the Committee Coordinator at least 2 (two) business days in advance, should it be impossible for him/her to attend a meeting.

Art. 13 In the event of a conflict of interest or private interest of one of the members with regard to a certain matter to be decided, the member him or herself has the duty to provide a statement, in a timely manner, in which he or she enters the reason for abstention in the meeting minutes, indicating the nature and extent of his or her conflict of interest.

§ 1 If the member him or herself does not provide a statement, any of those present at the meeting who are aware of the fact must inform the Collegiate Body.

§ 2 When a conflict of interest or private interest is identified, the member involved will withdraw from discussions and deliberations, and may, by decision of the

other members, temporarily recuse him or herself from the meeting until conclusion of the matter in question.

§ 3 The deliberation related to the matter with a potential conflict of interest, if possible, should be communicated immediately, without compromising the progress of the meeting. If a deliberation is necessary that compromises, in time or in substance, the conducting of an already scheduled meeting, the Committee Coordinator shall convene an extraordinary meeting in order to resolve the matter on another date, following with the matters on the meeting agenda.

§ 4 Any member of the Committee that has a conflict of interest with the matter, under the terms of these Rules of Procedures, may not have access to any other document, data or information related to the matter that originated his or her impairment.

CHAPTER V - MEETINGS, MINUTES AND REGULATORY DOCUMENTS

Art. 14 The Ethics Committee shall meet ordinarily once a month, in accordance with the schedule issued by its Coordinator, and extraordinarily, at the request of the Coordinator or any of its members, at Copel's headquarters..

§ 1 The Ethics Committee meetings will be convened by its Coordinator, by sending electronic correspondence to all its members, indicating the matters to be discussed, accompanied by documentation necessary for deliberation on the issues at hand.

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

§ 3 The meetings will be convened at least 7 (seven) business days in advance and urgent issues may be scheduled, by way of exception, with appropriate justifications. However, this exception does not waive presentation of the material to the members of the Committee, in advance of the meeting, with the detail necessary for analysis of the matter. The meeting attended by the majority of Committee members will be considered valid.

§ 4 Documents pertaining to the subject matter of the meeting agenda must be forwarded to the members of the Ethics Committee, at least 5 (five) business days in advance of the date of the meeting, unless specifically authorized otherwise by the Committee Coordinator.

§ 5 Clarifications on matters on the agenda must be requested in advance in writing, by electronic means, to the Committee Coordinator, who will forward and send the clarifications to all members participating in the meeting.

Art. 15 Meetings may be called to order provided that the majority of members are present.

§ 1 Members may participate remotely, via audio or video conference, and, exceptionally, cast their votes electronically, signing the respective minutes and opinion a posteriori, provided that they notify the Committee Coordinator

and obtain his authorization at least two (2) business days in advance.

§ 2 Committee deliberations 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 respective member.

Art. 16 The meeting will generally observe the following order:

- I** installation, with verification of the quorum;
- II** case and decisions:
 - a)** presentation of the matter, discussion, presentation of a separate vote of the Committee member, if applicable, and voting of the matters;
 - b)** brief communications and open discussion;
 - c)** reading and signing the minutes; and
 - d)** closing.

Art. 17 Any guests called to contribute to clarification of the matters at a meeting may only remain in the meeting for the time necessary for analysis of the matter at hand, unless otherwise decided by the Committee at the time of the meeting.

Art. 18 The minutes of the meetings are drawn up in a specific ledger and signed by the members present at the meeting.

Sole Paragraph The minutes are numbered in successive and chronological order, and the date of the meeting must be included, with the resolutions on the matters discussed and filed shall be made in full, and shall be available to the members of the Committee for access without restrictions.

CHAPTER VI - BIENNIAL REPORTING AND EVALUATION

Art. 19 The Ethics Committee shall submit a biannual report of the statistics of the Reporting Channel, for review by the Company's Board of Directors, evaluating the impacts of all actions internally and externally.

CHAPTER VII - GENERAL PROVISIONS

Art. 20 The Committee members will have access to the Company premises, documents and information 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.

Art. 21 The Company shall provide all resources necessary for the operation of the Committee to advise it in the performance of its duties.

Art. 22 These Rules of Procedure will take effect from the date of their approval by the Ethics Committee, revoking all provisions to the contrary.

Once these Rules of Procedure are approved, they will be immediately binding to the

Company, its Officers and collaborators, the members of the Ethics Committee and any Auxiliary Committees, and they may only be amended upon approval by the Board of Directors.