GLOSSARY OF CONCEPTS - CORPORATE POLICIES

CORPORATE GOVERNANCE - COMPENDIUM

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INTRODUCTION

The model adopted by Copel for its Corporate Policies has the main terms used conceptualized and organized in the Glossary of Concepts, available for consultation on the Copel Sustainability Portal, on the Investor Relations page and on the Company's *website*.

1. CONCEPTS

ACTION PLAN *[PLANO DE AÇÃO]* - Planning and monitoring of the activities necessary to ensure that the responses to the risks, which management may choose, are carried out effectively to achieve the desired result.

ADAPTATION TO CLIMATE CHANGE *[ADAPTAÇÃO À MUDANÇA DO CLIMA]* - Initiatives and measures related to the adequacy of the physical, operational and project structure capable of supporting the impacts of current and future climate change in order to reduce risks or allow gains as a result of these changes.

ADMINISTRATORS *[ADMINISTRADORES]* - Members of the Board of Directors (BoD), President, Vice Presidents and Executive Officers.

AFFILIATE *[COLIGADA]* - Entity over which the investor has significant influence. Significant influence is the power to participate in an investee's financial and operational policy decisions, but without individual or joint control of those policies.

AFFILIATED PERSON *[PESSOAS LIGADAS]* - In relation to a Linked Person, as applicable: a) spouse from whom they are not judicially or extrajudicially separated; b) domestic partner; c) any dependent included in their annual income tax adjustment statement; and d) companies controlled directly or indirectly by the Affiliated Person.

ANONYMIZATION *[ANONIMIZAÇÃO]* - Use of reasonable and available technical means at the time of processing, by which data loses the possibility of association, directly or indirectly, with an individual. (Wording given by Federal Law No. 13,709/2018 - LGPD *(Lei Geral de Proteção de Dados Pessoais* [General Personal Data Protection Law]).

ANONYMIZED DATA *[DADO ANONIMIZADO]* - Data relating to a data subject who cannot be identified, considering the use of reasonable and available technical means at the time of its processing. (Wording given by Federal Law No. 13,709/2018 - LGPD *(Lei Geral de Proteção de Dados Pessoais* [General Personal Data Protection Law]).

APPLICATION SOFTWARE *[SOFTWARE APLICATIVO]* - Computer program (typically referred to only as an app).

APPLIED ARTIFICIAL INTELLIGENCE (AI) *[INTELIGÊNCIA ARTIFICIAL (IA) APLICADA]* - Use of artificial intelligence technologies for analysis, protection, and management of enterprise data and information, contributing to the automation of cybersecurity processes, threat detection, and data-driven decision-making improvement.

ARE NOT RELATED PARTIES (CPC 05 - DISCLOSURE ABOUT RELATED PARTIES) *[NÃO SÃO PARTES RELACIONADAS (CPC 05 - DIVULGAÇÃO SOBRE PARTES RELACIONADAS]*:

a) Two entities simply because they have a common administrator or other member of Key Management Personnel, or because a member of the entity's key management personnel has significant influence over the other entity;
b) two joint entrepreneurs simply by sharing joint control over a jointly controlled enterprise;
c) entities that provide funding;
d) unions;
e) public service providers;

f) departments and agencies of the State that do not fully or jointly control or exert significant influence over the reporting entity simply by virtue of its normal business with the entities (even if they may affect the freedom of action of the legal entity or participate in its decision-making process); and

g) customer, supplier, dealer or general agent with whom the legal entity maintains a significant volume of business merely because of the resulting economic dependence.

Note: See Related Parties concept.

AUTHORIZED PERSON *[PESSOA AUTORIZADA]* - Person who has been authorized by the owner of the information to access it.

AVAILABILITY *[DISPONIBILIDADE]* - Characteristic of information that makes it accessible when necessary in a timely manner compatible with the business process.

B3: B3 S.A. - Brazil, Bolsa Balcão (Brazil Stock Exchange and Over-the-Counter Market).

BENEFICIARY *[BENEFICIÁRIA]* - Entity contemplated by a private social investment, recipient of the donation or voluntary and non-voluntary investment.

BIODIVERSITY *[BIODIVERSIDADE]* - Describes the wealth and variety of species in the natural habitat, being a broad and multidisciplinary term. It is defined as the variety of life on the planet at the genetic, species, and ecological levels. Biodiversity cannot be analyzed merely as a biological concept, and it is also necessary to take into account social and cultural aspects.

BLOCKCHAIN - Blockchain is a distributed and immutable recording technology that stores information in interconnected blocks in a chain. These blocks contain data such as financial transactions, contracts, or other digital data. Blockchain technology ensures the security and transparency of this information, as once recorded, it cannot be changed without the consensus of the decentralized network that validates it.

BLOCKING PERIOD *[PERÍODO DE BLOQUEIO]* - Periods of non-trading in Securities by Related Persons that may be determined by the DFI, at its sole discretion, pursuant to Chapter 2 of NPC 102 INFORMATION DISCLOSURE POLICY ON A RELEVANT ACT OR FACT AND DEALING IN SECURITIES.

BOARD OF DIRECTORS *[CONSELHO DE ADMINISTRAÇÃO]* - Body for the strategic and collegiate decision-making responsible for the Company's overall guidance.

BYLAWS *[ESTATUTO SOCIAL]* - Document that presents the corporate purpose and organic structure of the company, in addition to the functioning and attributions of the statutory bodies.

CERTIFICATION *[CERTIFICAÇÃO]* - A certificate issued by a certification body, following an external audit, to companies whose management system complies with the requirements of the applicable standard.

CLIMATE CHANGE *[MUDANÇA DO CLIMA]* - Modification of the earth's climate due to natural or anthropic actions and that result in changes in average meteorological parameters or that intensify extreme events, bringing impacts to society.

CLOSE FAMILY MEMBERS OF A PERSON *[MEMBROS PRÓXIMOS DA FAMÍLIA DE UMA PESSOA]* - Those family members who one can expect to exert influence or be influenced by the person in the businesses with the entity and include:

a) the children of the person, spouse or domestic partner;
b) the children of the person's spouse or partner; and
c) dependents of the person, his or her spouse or partner.
d) parents; and
e) siblings.

CLOUD - Cloud computing, or cloud, is a model for delivering technology services over the internet, where computing resources such as servers, storage, databases and software are made available on demand, paying only for what is used. Instead of maintaining their own infrastructure, businesses and users access these resources remotely through a global network of servers.

CODE OF CONDUCT *[CÓDIGO DE CONDUTA]* - Manual that contains the guiding precepts of the conduct of employees, administrators (executive officers and board members), members of the Supervisory Board, members of statutory committees, interns, apprentices, suppliers and subcontractors with regard to ethical and moral aspects. These precepts incorporate Copel's principles, values and mission, the principles of the Global Compact and the principles of Corporate Governance.

COLLABORATORS *[COLABORADORES]* - All employees of the organization: employees, contractors, service providers, interns, minor apprentices and volunteers.

COMMUTATIVITY OF CONTRACTING (ANEEL (Agência Nacional de Energia Elétrica Normative Resolution 948/2021) *[COMUTATIVIDADE DA CONTRATAÇÃO]* - Certain and determined service contracts, in which the parties know their future effects, so they can anticipate the advantages and sacrifices, which are generally equivalent, as they establish proportionality between the rights and duties of the contracting parties.
The legal acts and business between Related Parties shall be established under strictly commutative conditions, without disproportionately burdening the parties.
The commutativity of the contracting is verified when its economic and financial clauses are compatible with those practiced in the market in acts or legal business dealings with substitute goods or services.

COMPANY INFLUENCE *[INFLUÊNCIA DA EMPRESA]* - Under the UN Guiding Principles, a company that contributes or may contribute to negative consequences on Human Rights must take the necessary steps to end or prevent this situation and exercise its influence to mitigate as much other consequences as possible. A company that is capable of modifying the harmful practices of an entity that causes harm is considered to have influence. If a company has not contributed to negative impacts on Human Rights, but these consequences have a direct relationship with the operations, products or services provided by another entity with which it has business relationships, the situation will be considered more complex. In these cases, the factors that determine the election and prioritization of appropriate measures include the influence of the company on the entity in question, the importance of this business relationship for the company, the severity of the violation and the possibility that the rupture of its relationship with the entity in question will cause negative impacts on Human Rights in itself.

COMPLIANCE *[COMPLIANCE]* - Synonymous with conformity. Refers to the system of internal controls whose provisions must be accessible to all employees of the institution, in order to ensure that they are aware of their respective roles in the process and the responsibilities assigned to the various levels of the organization.

CONFIDENTIALITY *[CONFIDENCIALIDADE]* - Characteristic of the information that makes it reserved, with access by authorized persons.

CONFLICT OF INTEREST *[CONFLITO DE INTERESSE]* - A conflict of interest exists when someone is not independent in relation to the matter under discussion and may influence or make decisions motivated by interests other than those of the Company, in order to enable potential gain for themselves, any relative or third party with whom they are involved.

CONFORMITY *[CONFORMIDADE]* - Meeting a requirement.

CONSENT *[CONSENTIMENTO]* - Free, informed and unequivocal statement by which the data subject agrees to the processing of his/her personal data for a given purpose. (Wording given by Federal Law No. 13,709/2018 - LGPD *(Lei Geral de Proteção de Dados Pessoais* [General Personal Data Protection Law]).

CONTINUOUS IMPROVEMENT *[MELHORIA CONTÍNUA]* - A recurring activity aimed at enhancing performance.

CONTINUOUS PROCESS MANAGEMENT *[GESTÃO CONTÍNUA DE PROCESSOS]* - A methodology for continuously monitoring process performance, risks, and compliance.

CONTINUOUS PROCESS MANAGEMENT CERTIFICATION *[CERTIFICAÇÃO GESTÃO CONTÍNUA DE PROCESSOS]* - An internal certification granted by the Organizational Development and Processes Department to processes whose management complies with the Continuous Process Management methodology.

CONTROL *[CONTROLE]* - A policy or procedure that is part of Internal Control. It is designed to prevent an undesired event or outcome.

CONTROLLED *[CONTROLADA]* - Entity over which the investor has control, directly or through another subsidiary. The investor controls the investee when it is exposed to, or has rights over, variable returns arising from its involvement with the investee and has the ability to affect those returns through its power over the investee.

CONTROLLER (LGPD - Federal Law No. 13,709/2018) *[CONTROLADOR]* - Natural or legal person, in public or private law, responsible for decisions regarding the processing of personal data and communication with data subjects and with the National Authority and/or competent authorities in relation to the Processing of Personal Data, in accordance with the General Law on Protection of Personal Data - LGPD and good governance practices. (Wording given by Federal Law No. 13,709/2018 - LGPD *(Lei Geral de Proteção de Dados Pessoais* [General Personal Data Protection Law]).

CONTROLLING SHAREHOLDER *[ACIONISTA CONTROLADOR]* - The shareholder or group of shareholders bound by shareholder agreement or under common control that exercises the direct or indirect control power of Copel, pursuant to Law No. 6,404/76 and its amendments.

COOKIES - File stored on the computer to assist with website navigation. Common practice for customizing the user experience that may modify your browser settings to accept or reject cookies.

CORPORATE GOVERNANCE *[GOVERNANÇA CORPORATIVA]* - It is the system by which a company is directed and monitored. Involves the relationship between shareholders, board of directors, statutory committees, internal and external audit, supervisory board and executive board with other Copel stakeholders.

CORPORATE PARTICIPATION *[PARTICIPAÇÃO SOCIETÁRIA]* - Entity in which the Company has an interest through shares or quotas. It may be an affiliate, controlled, jointly controlled or other equity interest.

CORPORATE RESPONSIBILITY *[RESPONSABILIDADE CORPORATIVA]* - It is the constant diligence of senior management in the sense of ensuring, ethically and transparently, Copel’s perenniality, contemplating, for its long-term sustainability, the relationship with the community of its area of scope and the incorporation of social and environmental aspects in the management of its business.

CORPORATE RISK MANAGEMENT *[GERENCIAMENTO DE RISCOS CORPORATIVOS]* - Culture, competencies and practices, integrated into the definition of strategy and its execution, on which the organization relies to manage risks in creating, preserving and realizing value.

CORRELATED TRANSACTIONS (CVM INSTRUCTION 480/2009) *[TRANSAÇÕES CORRELATAS]* - Set of similar transactions that have a logical relationship between them by virtue of their object or their parts, such as:

a) subsequent transactions arising from a first transaction already carried out, provided that this has established its main conditions, including the amounts involved; and
b) transactions of continued duration that encompass periodic installments, provided that the amounts involved are already known.

CORRUPTION *[CORRUPÇÃO]* - Act or effect of using power or authority to obtain improper advantages for your own interest or those of third parties.

COSO - Committee of Sponsoring Organizations of the Treadway Commission, Enterprise Risk Management Integrating with Strategy and Performance, June 2017. COSO is a framework that assists in establishing internal controls and managing corporate risks. The Committee is a private nonprofit organization established in the United States in 1985 to prevent and avoid fraud in internal procedures and processes.

CREDIT RISK *[RISCO DE CRÉDITO]* - The probability that the issuer of an asset will fail to meet its obligations, resulting from an increase in the perceived likelihood of the issuer's default, which may cause the asset's price to fall. The assessment of credit risk is based on quantitative and qualitative analysis. Essentially, the credit ratings published by rating agencies are used as selection criteria for credit risk.

CRYPTOCURRENCY *[CRIPTOMOEDAS]* - Cryptocurrency refers to any form of currency that exists digitally or virtually and uses encryption to ensure transactions are conducted. Cryptocurrencies do not have a central issuing or regulatory authority. Instead, they use a decentralized system to record transactions and issue new units.

CUSTOMER *[CLIENTE]* - A person or organization that receives a product or service produced by a process. The customer may be internal or external to the organization.

CVM - Securities and Exchange Commission.

CYBERSECURITY *[SEGURANÇA CIBERNÉTICA]* - Set of practices, technologies, and processes used to protect systems, networks, and devices from digital attacks, unauthorized access, and other virtual threats.

CYBERSECURITY AND INFORMATION SECURITY COMMITTEE – CSISC *[COMITÊ DE SEGURANÇA CIBERNÉTICA E SEGURANÇA DA INFORMAÇÃO]* - Non-statutory body, of a permanent nature, advising the Board of Directors - BoD, responsible for ensuring the direction and strategic definitions related to support, processes and compliance, related to cybersecurity and information security.

DATA GOVERNANCE *[GOVERNANÇA DE DADOS]* - Enterprise data management and control framework, which covers the definition of policies and practices to ensure the quality, integrity, security, and ethical use of data. Data governance aims to ensure that data is managed as a strategic asset in compliance with internal and external regulations.

DATA PROTECTION OFFICER (DPO) *[ENCARREGADO PELO TRATAMENTO DE DADOS PESSOAIS]* - Individual or legal entity appointed by the controller and operator to act as a communications channel between the controller, data subjects and the National Data Protection Authority - ANPD. (Wording given by Law No. 13,853, of 2019).

DATABASE *[BANCO DE DADOS]* - Structured set of personal data, established in one or several locations, on electronic or physical media.

DECENT WORK *[TRABALHO DECENTE]* - Properly paid work, in conditions of freedom, equity and safety, capable of guaranteeing a dignified life. For the International Labor Organization - ILO, decent work is based on four pillars: (i) respect for international labor standards, the fundamental principles and rights of labor (union freedom and effective recognition of the right to collective bargaining; (ii) elimination of all forms of forced labor; effective abolition of child labor; elimination of all forms of employment and occupation discrimination); (iii) promotion of quality employment; (iv) extension of social protection; and (v) social dialogue.

DERIVATIVE *[DERIVATIVO]* - Financial instruments whose characteristics are linked to other securities or assets that serve as their reference.

DIGITAL ASSET *[ATIVO DIGITAL]* - Digital assets are electronic representations of value that can be traded or transferred by electronic means and used for payments or investments. They exist exclusively in digital form, such as cryptocurrencies, tokens, and other blockchain-based assets. Unlike traditional assets, they lack physical representation and are stored and transferred electronically.

DIVIDENDS *[DIVIDENDOS]* - Payment made to shareholders through the distribution of part of the net profit or distributable profit reserves, as recorded in the Company's individual financial statements, subdivided according to the different species and share classes.

a) PRIORITY DIVIDENDS - Shareholders holding class "A" and class "B" preferred shares will be entitled to the priority dividends established in Copel's Bylaws, which will be attributed to the Mandatory Dividend;
b) MANDATORY DIVIDENDS - corresponds to the minimum portion, as defined in Copel's Bylaws and in Article 202 of Federal Law nº 6.404/1976 item 6.1 of this Policy, of the net profit that must be distributed to shareholders. Priority Dividends are included in the definition of Mandatory Dividends, since their distribution is mandatory under the terms of the statute;
c) ADDITIONAL EARNINGS - portion of net income for the fiscal year distributed to shareholders above the Mandatory Dividend; and
d) EXTRAORDINARY DIVIDENDS - corresponds to the payment above the Regular Dividends.

DIVIDENDS/IOC DATE *[DATA COM DIVIDENDOS/JCP]* - Date that identifies investors who own or enjoy shares that will be entitled to receive the Dividends/IOC.

DOMAIN *[DOMÍNIO]* - Name that serves to locate and identify an organization on the Internet. A domain can contain shortcuts to direct access sections called subdomains.

DONATIONS *[DOAÇÕES]* - Disposal of assets under the law, referring to punctual or occasional support for causes of social interest in response to the needs of social organizations, or in reaction to external events, such as emergency situations.

DUE DILIGENCE *[DUE DILIGENCE]* - Also known as Duty of Diligence, is an audit process. This process should include an assessment of the actual and potential impact of activities on Human Rights, the integration of conclusions and their action in this regard; the monitoring of responses and communication of how negative consequences are faced. The Human Rights audit (*due diligence*): (i) must cover the negative impacts on human rights that have been caused by had the company contribute to its occurrence through its own activities, or have a direct relationship with their operations, products or services provided for their business relationships; (ii) will be of varying complexity depending on the size of the company, the risk of serious negative consequences on human rights and nature and the context of its operations; (iii) must be an ongoing process, given that risks to Human Rights may change over time, because of the evolution of operations and the operational context of companies.

DUTY OF CARE *[DEVER DE DILIGÊNCIA]* - Obligation to exercise the necessary care in the execution of an act or procedure in a business, so that everything is regularly complied with.

EBITDA *[EBITDA]* - is the consolidated profit for the fiscal year, before interest, taxes, depreciation, and amortization (EBITDA). The (i) Equity Method Results from affiliates and jointly controlled companies, which are not consolidated (ii) other extraordinary and/or non-recurring expenses and revenues (iii) recognized loss due to reduction in recoverable value and reversal (impairment), and (iv) other operational items that do not constitute cash inflow and outflow and that impact Net Profit according to financial covenants provided for in the Company's debt instruments are not considered.

ECOEFFICIENCY *[ECOEFICIÊNCIA]* - Optimization of the performance in relation to the economic and environmental aspects, reducing negative impacts and enhancing the positive ones; using raw materials, natural resources and energy rationally.

ECOSYSTEMIC SERVICES *[SERVIÇOS ECOSSISTÊMICOS]* - Direct and indirect contributions of ecosystems to the economy and human well-being, which may be related to the provision of (water, food, among others), regulation (weather, erosion, among others), support (nutrient cycling, maintenance of biological diversity, among others) and cultural (scenic beauty, cultural heritage, among others) aspects.

EMERGENCY SITUATION OR PUBLIC CALAMITY *[SITUAÇÃO EMERGENCIAL OU CALAMIDADE PÚBLICA]* - Event declared by a competent authority, which requires immediate attention, since it implies a consummated or potential disaster, which may be of a climate, environmental, economic, social, or public health nature.

EMERGING RISK *[RISCO EMERGENTE]* - Emerging risk is a new risk arising from external factors in which a potential for significant impact on a large part of our operations is identified and may require adaptations to our strategy. As an example of emerging risk, geopolitical conflicts stand out.

ENCOURAGED RESOURCES *[RECURSOS INCENTIVADOS]* - Resources arising from tax incentives in accordance with current legislation, when applicable, such as Federal Culture Incentive Act (ROUANET LAW), Federal Sports Incentive Act, National Program for Support of Oncology Care (PRONON), National Program for Support of Health Care of Persons with Disabilities (PRONAS/PCD), State Laws, Municipal Laws, among others.

ENDANGERED SPECIES *[ESPÉCIES AMEAÇADAS]* - Species listed on any of the official extinction lists (worldwide, national, and state) in vulnerable (VU), endangered (EN), critically endangered (CR), regionally extinct (RE), extinct in the wild (EW), and extinct (EX) statuses.

ENDEMIC SPECIES *[ESPÉCIES ENDÊMICAS]* - Species whose geographical distribution is limited by physical, climatic and biological barriers, thus restricting the distribution of these species. For this reason, they are more vulnerable and susceptible to extinction.

ENERGY EFFICIENCY AND CONSERVATION *[EFICIENTIZAÇÃO E CONSERVAÇÃO DE ENERGIA]* - Projects aimed at improving energy use, both by proper management and by promoting initiatives that result in reduced waste and enable the generation of energy from other sources such as distributed generation.

ENERGY TRADING *[COMERCIALIZAÇÃO DE ENERGIA]* - Activities involving the purchase, sale, and brokerage of energy for the open market and sales to distributors, as well as related activities, such as futures and derivatives trading.

ENGAGEMENT CAPACITY *[CAPACIDADE DE ENGAJAMENTO]* - These are the levels of expertise, trust and experience of each of the stakeholders, including language, literacy, disability or cultural barriers, distance, lack of time, or gaps in their knowledge about a specific issue. These may include, but are not limited to, the media.

ENGAGEMENT CHANNELS *[CANAIS DE ENGAJAMENTO]* - Means to enable stakeholder integration into an organization’s culture, governance, and critical functions. It also concerns stakeholder participation in developing and achieving a strategic and responsible response to sustainability.

ENGAGEMENT WITH STAKEHOLDERS *[ENGAJAMENTO COM PARTES INTERESSADAS]* - Process used by an organization to engage stakeholders in an objective to achieve agreed outcomes.

ENVIRONMENTAL DIMENSION *[DIMENSÃO AMBIENTAL]* - Addresses the specifics of the global and local environment, the ecosystem in which a given organization is located, and the way they interrelate.

ENVIRONMENTAL IMPACT *[IMPACTO AMBIENTAL]* - Any change in the physical, chemical and biological properties of the environment, caused by any form of matter or energy resulting from human activities that directly or indirectly affect the health, safety and well-being of the population; social and economic activities; biota; the aesthetic and sanitary conditions of the environment; and the quality of environmental resources.

EQUITY *[EQUIDADE]* - All human beings have the same rights, according to the Universal Declaration of Human Rights and the Brazilian Constitution of 1988. However, there are social constructions and historical processes about people who place them in different conditions of access to these rights, due to characteristics such as skin color, origin, sexual orientation, biological sex, gender identity, age, disability, religion, culture, financial condition, social class, and the like. Therefore, respecting diversity means ensuring that all people have their rights respected, according to their needs, given the context in which they are located. This is the concept of equity.

ESG *[ASG]* - Acronym that brings together the Environmental, Social and Governance dimensions, considering best practices, to guide the performance of organizations in relation to sustainability and responsible development.

ETHICS COMMITTEE *[COMITÊ DE ÉTICA]* - Non-statutory body of a permanent nature, for advising the Board of Directors, with the assignment to monitor the process of receiving and investigating reports received through the Reporting Channel, to deliberate on the application of disciplinary measures, as well as to monitor the resolution of deficiencies identified during the complaint investigation processes in accordance with rules of procedures and applicable legislation.

EVENT *[EVENTO]* - Fact or set of events that characterize the materialization of the risk. In the context of risk, events go beyond routine transactions: they include broader business aspects such as changes in governance and operational structure, geopolitical and social influences, and contract negotiations, among others.

EX-DIVIDENDS/IOC DATE *[DATA EX-DIVIDENDOS/JCP]* - Business day following the end of the “Dividend/IOC Date”, from which the shares are traded “ex-dividends”, that is, without the right to receive Dividends/IOC.

EXECUTIVE BOARD *[DIRETORIA]* - Statutory Board of Copel.

FINANCIAL COVENANTS *[COVENANTS FINANCEIROS]* - These are contractual clauses of debt securities that protect the interest of the creditor by establishing conditions that should not be breached.

FINANCIAL LEVERAGE INDEX *[ÍNDICE DE ALAVANCAGEM FINANCEIRA]* - The ratio between the Company’s Net Debt and EBITDA, calculated based on the consolidated financial statements for the closing of the fiscal year.

FINANCIAL STATEMENTS (FSs) *[DEMONSTRAÇÕES FINANCEIRAS (DFs)]* - structured representation of the equity and financial position, performance and cash flows of the entity that is useful to a large number of users in their evaluations and economic decision-making. They also aim to present the results of management performance, in view of their duties and responsibilities, in the diligent management of those resources entrusted to them.

FIXED INCOME *[RENDA FIXA]* - A term used generically to refer to all fixed-income securities that pay, at defined intervals, a certain return, which may be determined at the time of investment or at the time of redemption (at the end of the investment term).

FRAUD *[FRAUDE]* - Intentional act of omission or manipulation of transactions, tampering with documents, records and financial statements, as well as misappropriation of assets that cause accounting and/or financial distortions.

GOVERNANCE AGENTS *[AGENTES DE GOVERNANÇA]* - Shareholders, quota holders, members of the Supervisory Board, management advisers, members of the advisory committees and members of the Copel Board of Directors.

GOVERNANCE STRUCTURE *[ESTRUTURA DE GOVERNANÇA]* - Composition, organization, operation, assignments, responsibilities and interaction between external and internal bodies and their respective integration.

GREENHOUSE GAS EMISSIONS (GHG) *[EMISSÃO DE GASES DE EFEITO ESTUFA (GEE)]* - Emission of a set of gases (carbon dioxide gas - CO2, methane - CH4, N2O nitrous oxide, sulfur hexafluoride - SF6, hydrochlorofluorocarbon - HCFC) from natural sources or from human activities (burning fuels, agriculture, etc.) that contribute to the heating of the planet.

HARDWARE - Computers, microcomputers, equipment, components and IT peripherals, such as desktops, notebooks, mobile devices, switches, hubs, modems, printers, projectors, hardkeys, among others.

HEAT MAP *[MAPA DE CALOR]* - Graphical representation to highlight the relative severity of each of the risks that threaten the achievement of a given business strategy or objective.

HEDGE - A strategy to protect against investment risks, which neutralizes the long or short position so that its price does not change.

HOLDING - A company that holds the majority ownership of the shares of other companies, generally referred to as subsidiaries, centralizing control over them.

IBGC - Brazilian Institute of Corporate Governance.

IMPACT *[IMPACTO]* - Result or effect of a risk. There may be a variety of potential impacts associated with a risk, including: financial, operational, image and socio-environmental. The impact of a risk can be positive or negative against the organization's strategy or business objectives.

IMPROVEMENT *[MELHORIA]* - An activity aimed at improving performance.

INCIDENT *[INCIDENTE]* - Unforeseen and undesirable event with the potential to cause disturbances that may make achieving the objectives unfeasible, generating financial losses, operational impacts, image damage and socio-environmental impacts.

INDEPENDENCE *[INDEPENDÊNCIA]* - Independence is understood as the state in which the obligations or interests of the audit entity are sufficiently exempt from the interests of the audited entities to allow the services to be provided objectively. In short, it is the ability of the audit entity to judge and act with integrity and objectivity, allowing the issuance of unbiased reports or opinions in relation to the audited entity, shareholders, partners, quota holders, co-ops and all other parties that may be related to its work.

INDIVIDUAL PLAN *[PLANO INDIVIDUAL]* - Tool regulated by CVM Res. No. 44/2021 that regulates the formalization of individual plans for investments and divestitures in Company securities.

INFORMATION *[INFORMAÇÃO]* - An asset expressed in printed form, written on paper, stored digitally, transmitted by mail or electronic means, displayed in films, discussed in lectures, posted on social or media platforms, or conveyed in formal or informal meetings, which, due to its importance, must be properly protected, handled, and managed.

INFORMATION OWNER *[PROPRIETÁRIO DA INFORMAÇÃO]* - Manager at level 6 or above who, by legal obligation or delegation, is responsible for the information.

INFORMATION SECURITY *[SEGURANÇA DA INFORMAÇÃO]* - Set of practices, policies and controls designed to protect data and information from unauthorized access, undue changes and unavailability, ensuring its confidentiality, integrity and availability.

INFORMATION TECHNOLOGY (IT) *[TECNOLOGIA DA INFORMAÇÃO (TI)]* - Set of systems, hardware, software and networks that process, store, transmit and give access to data and information.

INHERENT RISK *[RISCO INERENTE]* - Risk to Copel in the absence of any direct or focused actions by management to change its severity.

INQUIRIES *[CONSULTAS]* - Reports with requests for clarifications or questions related to the precepts of the Copel Code of Conduct and internal standards are considered inquiries.

INSTITUTIONAL RELATIONS COMMITTEE - IRC *[COMITÊ DE RELAÇÕES INSTITUCIONAIS – CRI]* - Non-statutory agency, of an advisory and temporary nature, for advising the Board of Directors - BoD, responsible for guiding it in any occurrences inherent to its attributions, ensuring the direction of the Company's institutional relations.

INTEGRITY *[INTEGRIDADE]* - A characteristic of information that makes it accurate and complete.

INTEGRITY PROGRAM *[PROGRAMA DE INTEGRIDADE]* - Set of internal mechanisms and procedures involving risk management, internal controls, internal auditing, incentive to report irregularities and effective application of the Code of Conduct, Corporate Governance Policy and other internal policies and standards with the objective of preventing, detecting and remedying deviations, fraud, irregularities and unlawful acts committed against public administration.
The Copel Integrity Program focuses specifically on the anti-corruption measures adopted for the prevention, detection and remediation of acts harmful to the Company, which involve, for example, the occurrence of bribery, kickbacks, conflict of interest, fraud in bidding processes, payments, among others.

INTEREST ON OWN CAPITAL (IOC) *[JUROS SOBRE O CAPITAL PRÓPRIO (JCP)]* - A way of remunerating the Company's equity, where the amount allocated to the shareholder in this category may be attributed to dividends payable ("Dividends/IOC"). Appropriation of interest on own capital provides a tax benefit where the appropriate amount becomes deductible for IRPJ *(Imposto de Renda Pessoa Juridica* [Corporate Income Tax]) / CSLL *(Contribuição Social sobre Lucro Líquido* [Legal Entity/Social Contribution on Net Profit]) purposes.

INTERESTED PARTIES (STAKEHOLDERS) *[PARTES INTERESSADAS]* - The Company's stakeholders are the entities, individuals or groups that affect it, through their opinions or actions, and/or that may be affected by it, such as by its activities, products or services and the associated performance. Examples of stakeholders include employees, shareholders, customers, suppliers, investors, internal public, government, public authorities, communities, society in general and the environment. Organizations have many stakeholders, each with distinct types and levels of engagement, and often with diverse and sometimes contradictory interests and concerns.

INTERIM DIVIDEND *[DIVIDENDO INTERCALAR]* - The reference is the accumulated net profit for the current fiscal year calculated in semi-annual or quarterly interim financial statements or in shorter periods. If the Interim Dividends are approved based on the interim financial statements raised less frequently than the six-month period, the total amount of Interim Dividends declared in each semester may not exceed the amount of the Company's capital reserves.

INTERMEDIATE DIVIDEND *[DIVIDENDO INTERMEDIÁRIO]* - The reference is made to retained earnings and profit reserves calculated in the last annual or semi-annual financial statements. It is based on retained earnings and profit reserves as reported in the most recent annual or semiannual financial statements.

INTERNAL AUDIT *[AUDITORIA INTERNA]* - Independent organizational structure for evaluating and consulting risk management processes, internal controls and corporate governance.

INTERNAL CONTROL *[CONTROLE INTERNO]* - Process conducted by the governance structure, administration and other professionals of the entity, and developed to provide reasonable security with respect to the achievement of objectives related to the effectiveness and efficiency of operations, reliability of reports and compliance with laws and regulations.

INVENTORY OF GREENHOUSE GAS EMISSIONS (GHG) *[INVENTÁRIO DE GASES DE EFEITO ESTUFA (GEE)]* - Instrument for the quantification of greenhouse gas (GHG) emissions used as a basis for defining emissions limits, goals and management of processes that emit greenhouse gases (GHG).

INVESTMENT AND INNOVATION COMMITTEE - CII *[COMITÊ DE INVESTIMENTOS E INOVAÇÃO]* - Independent, advisory and permanent statutory body, for advising the Board of Directors - BoD, responsible for analyzing and issuing recommendations for the Company's investment proposals, forwarded by the Copel Holding Executive Board.

IP ADDRESS *[ENDEREÇO IP]* - Number assigned to every device connected to the Internet, known as the Internet Protocol - IP address.

ISONOMY *[ISONOMIA]* - The principle that equal treatment must be provided for equal situations, and that there should be no distinction or privilege among customers in the same segment.

IT ASSETS *[ATIVOS DE TI]* - Collection of assets owned by Copel consisting of hardware, infrastructure devices, software, data and information stored, processed and/or made available by software, including electronic mail, internet access resources and other computer items that are defined, which will be audited for access, use or any other aspects, at Copel's discretion.

IT SERVICES *[SERVIÇOS DE TI]* - Needs met through information technology, such as computer infrastructure, network and systems support, IT consulting and training, data custody, among others, that will be audited for access, use or any other aspects, at Copel's discretion.

IT USERS *[USUÁRIOS DE TI]* - Own employees and those of service-providing companies, interns and persons outside of Copel who, duly authorized, use Copel IT assets and services.

JOINT CONTROLLED VENTURE (CPC 18 - INVESTMENT IN AFFILIATE, CONTROLLED AND JOINTLY CONTROLLED VENTURE) *[EMPREENDIMENTO CONTROLADO EM CONJUNTO (CPC 18 - INVESTIMENTO EM COLIGADA, EM CONTROLADA E EM EMPREENDIMENTO CONTROLADO EM CONJUNTO)]* - A joint agreement by which the parties that have joint control of the contractual agreement have rights over the net assets of that agreement.

JOINTLY CONTROLLED *[CONTROLADA EM CONJUNTO]* - Entity over which there is joint control of two or more investors. Joint control is the contractually agreed upon sharing of business control, which exists only when decisions on relevant activities require the unanimous consent of the parties sharing the control.

KEY ADMINISTRATION PERSONNEL (CPC 05 - DISCLOSURE ON RELATED PARTIES) *[PESSOAL CHAVE DA ADMINISTRAÇÃO (CPC 05 - DIVULGAÇÃO SOBRE PARTES RELACIONADAS)]* - Persons who have authority and responsibility for the planning, direction and control of the entity's activities, directly or indirectly, including any administrator (executive or otherwise) of that entity.

LINKED PEOPLE *[PESSOAS VINCULADAS]* - They are, within Copel, its controlling shareholders (where applicable), its Administrators, members of the Supervisory Board, and any bodies with technical or advisory functions created or that may be created by statutory provision, managers and employees, service providers and other professionals who, as a result of their role or position at Copel, or by virtue of a business, professional or trustworthy relationship with Copel, have access to Inside Information, and enter into the Membership Agreement contained in NPC 0102.

LIQUIDITY RISK *[RISCO DE LIQUIDEZ]* - The possibility of capital loss due to the inability to liquidate a particular asset within a reasonable time frame without a loss in value. This risk may arise from the liquidation of a portfolio, causing significant changes in market prices.

LOW CARBON TECHNOLOGY *[TECNOLOGIA DE BAIXO CARBONO]* - Alternative processes or methods that enable the same activities, resulting in lower greenhouse gas (GHG) emissions, such as the use of ethanol in Company fleets.

MARKET CONDITIONS *[CONDIÇÕES DE MERCADO]* - These are transactions characterized by:

a) occurring in accordance with standards generally adopted in the market in similar business where such comparison is possible;
b) being carried out in order to serve the best interests of the Company; and
c) the transaction having been completed with the diligence that would be expected of effectively independent parties.

MARKET RISK *[RISCO DE MERCADO]* - This refers to losses resulting from changes in market conditions.

MEMBERS OF THE SUPERVISORY BOARD *[CONSELHEIROS FISCAIS]* - Members, staff and alternates, of the Company's supervisory board, if installed.

MITIGATION HIERARCHY *[HIERARQUIA DE MITIGAÇÃO]* - Sequence of actions to anticipate and avoid potential impacts; minimize, when it is not possible to fully avoid; restore, when impacts occur; and compensate, when residual impacts still remain. It is a gradual and cumulative action aimed at reducing the impact until there are no adverse effects on biodiversity, reaching at least one level of non-loss of biodiversity (*No Net Loss*), but always aiming for global gains (*Net Gain*).

MITIGATION OF GREENHOUSE GAS EMISSIONS *[MITIGAÇÃO DE EMISSÕES DE GASES DE EFEITO ESTUFA]* - Actions carried out with the aim of reducing the concentration of greenhouse gases (GHG) in the atmosphere by reducing the use of resources and emissions or by increasing carbon-consuming agents (carbon sinks).

MONITORING [MONITORAMENTO] - Establishment of follow-up, monitoring, evaluation and communication indicators of the results achieved with Private Social Investment.

NATIONAL DATA PROTECTION AUTHORITY (ANPD) *[AUTORIDADE NACIONAL DE PROTEÇÃO DE DADOS (ANPD)]* - Public administration body responsible for ensuring, implementing and inspecting compliance with the LGPD throughout the national territory.

NATURE-BASED SOLUTIONS *[SOLUÇÕES BASEADAS NA NATUREZA]* - These are actions to protect, sustainably manage and/or recover natural or modified ecosystems, through an effective and adaptive approach, which simultaneously provides human well-being and benefits to biodiversity.

NET DEBT *[DÍVIDA LÍQUIDA]* - this is the sum of all consolidated financial debt of the Company owed to individuals and/or legal entities, including loans and financing from third parties, issuance of fixed income securities, convertible or not into shares, in the local and/or international capital market, minus the sum of assets (cash and financial investments) and the differential for derivative transactions, adjusted according to financial covenants provided for in the Company's debt instruments;

NET PROFIT *[LUCRO LÍQUIDO]* - this is defined as the net profit for the year, for the calculation of Dividends, as provided for in Art. 191 of Law No. 6,404/1976, adjusted by the following amounts:

a) deduction of the portion allocated to the tax incentives reserve, if applicable, pursuant to Art. 195-A of Law No. 6,404/1976;
b) deduction of 5% of the net profit for the fiscal year, after allocation to the tax incentives reserve, for the formation of the legal reserve, pursuant to Art. 193 of Law No. 6,404/1976;
c) deduction of the amount designated for the contingency reserve provided for in Art. 195 of Law No. 6,404/1976;
d) addition of the amounts reversed from the contingency reserve formed in previous fiscal years, pursuant to Art. 195 of Law No. 6,404/1976;
e) addition of the asset valuation reserve resulting from the application of the cost attributed in the initial adoption of CPC (*Comitê de Pronunciamentos Contábeis* [Accounting Standards Committee]) Technical Standard 27 for fixed assets; and
f) addition or deduction of the amounts that did not pass through the result of the period and were recognized directly in the "accumulated profit/(loss)" account, such as prescribed proceeds reversed in favor of the Company.

NON-VOLUNTARY CONTRIBUTION *[CONTRIBUIÇÃO NÃO VOLUNTÁRIA]* - Assignment of goods or services that have legal, regulatory or contractual obligations linked to the Company as their cause.

NOTICES TO THE MARKET *[COMUNICADO AO MERCADO]* - Any information that is not conceptually Relevant Information, but that the Company’s management considers it important to disclose to all capital market agents. The category is also used for the disclosure of certain items, such as notices of acquisition or disposal of relevant interests, clarifications provided by companies on consultations formulated by the Securities and Exchange Commission (CVM) or by the stock exchange on which the securities of its issue are admitted to trading, or even materials disclosed at meetings with analysts.

OPERATIONAL TECHNOLOGY (OT) *[TECNOLOGIA DA OPERAÇÃO (TO)]* - Set of systems, hardware, software and networks to monitor and control physical processes and devices in industrial operation / automation environments.

OPERATIONAL RISK *[RISCO OPERACIONAL]* - Arises from a lack of consistency and adequacy in information systems, processing, and operations, as well as from failures in internal controls, fraud, or any type of unforeseen event that jeopardizes investment management, resulting in unexpected losses.

OPERATOR *[OPERADOR]* - A natural or legal person, under public or private law, who processes personal data on behalf of the controller and who must follow the guidelines brought by the controller and process the data in accordance with the corresponding privacy policies and the current legal system. (Wording given by Federal Law No. 13,709/2018 - LGPD (Lei Geral de Proteção de Dados Pessoais [General Personal Data Protection Law]).

ORGANIZATION *[ORGANIZAÇÃO]* - A person or group of people with their own roles, responsibilities, authority, and relationships, all aimed at achieving their objectives.

ORGANS WITH TECHNICAL OR CONSULTING FUNCTIONS *[ÓRGÃOS COM FUNÇÕES TÉCNICAS OU CONSULTIVAS]* - Company bodies created by the Bylaws, with technical or consultative functions, intended for advising the Directors.

PEOPLE COMMITTEE – CDG *[COMITÊ DE GENTE]* - Independent statutory body, of an advisory and permanent nature, for advising the Board of Directors - BoD, considering the competence of the BoD with regard to the preparation and monitoring of the compensation strategy of administrators, members of advisory committees and members of the Supervisory Board, among others.

PERSONAL DATA SUBJECT *[TITULAR]* - Natural person to whom the personal data which are the object of treatment refer. (Wording given by Federal Law No. 13,709/2018 - LGPD (Lei Geral de Proteção de Dados Pessoais [General Personal Data Protection Law]).

PARTNERSHIPS *[PARCERIAS]* - Relationship, agreement or union of efforts instituted and formalized between Copel and other public and private bodies, educational institutions, non-profit civil associations, social institutions, and other sectors of organized civil society, with the purpose of mobilizing financial, physical or human resources for the realization of social and public interest projects, or actions in reaction to external events, such as emergency aid situations.

PERFORMANCE - Refers to actions, tasks and functions that Copel performs to achieve, or exceed, the business strategy and objectives.

PERSONAL DATA *[DADO PESSOAL]* - Information related to an identified or identifiable natural person. (Wording given by Federal Law No. 13,709/2018 - *[LGPD - Lei Geral de Proteção de Dados Pessoais]* (General Personal Data Protection Law).

PORTFOLIO VIEW *[VISÃO DE PORTFÓLIO]* - A composite view of the risk the organization faces, which puts management and the Board of Directors - BoD in position to consider the types, severity, and interdependencies of risks and how they may impact the organization’s performance with respect to its strategy and business objectives.

PRIVATE SOCIAL INVESTMENT *[INVESTIMENTO SOCIAL PRIVADO]* - Voluntary or non-voluntary contribution, including donations, of Company resources in a planned, monitored and systematic manner for projects of public interest, and which may be leveraged through the allocation of financial, non-financial and intangible resources.

PRIVILEGED INFORMATION *[INFORMAÇÃO PRIVILEGIADA]* - Relevant Information not yet disclosed to shareholders and the market in general, in the form of applicable regulations.

PROBABILITY *[PROBABILIDADE]* - Indicates the possibility of a given event occurring. It can be expressed in quantitative terms, such as: percentage, frequency of occurrence, or other numerical metric, or in qualitative terms, such as: high, medium, low.

PROCESS *[PROCESSO]* - A set of interrelated or interactive activities that transform inputs into outputs, adding value to the product or service.

PROCESS MANAGEMENT *[GESTÃO DE PROCESSOS]* - A set of actions related to planning, organization, execution, and control that enable the continuous monitoring and improvement of business processes. It encompasses the formalization, ongoing management, improvement projects, and certification of processes.

PROCESSING OF PERSONAL DATA *[TRATAMENTO DE DADOS PESSOAIS]* - Any operation performed with personal data, such as those that refer to the collection, production, reception, classification, use, access, reproduction, transmission, distribution, processing, archiving, storage, deletion, evaluation or control of information, modification, communication, transfer, dissemination or extraction. (Wording given by Federal Law No. 13,709/2018 - LGPD (Lei Geral de Proteção de Dados Pessoais [General Personal Data Protection Law]).

PROHIBITED PERIOD *[PERÍODO VEDADO]* - 15 (fifteen) day periods preceding the Company's Quarterly Information (QI) and Financial Statements (FS) disclosure dates.

PROJECTIONS AND ESTIMATES (GUIDANCE) *[PROJEÇÕES E ESTIMATIVAS]* - These are expectations of future performance built on clear, objective and reasonable assumptions. These projections should not be interpreted as promises or guarantees of results, but rather as possible scenarios, built on defined methodologies and identifiable parameters.

PROPER DIGITAL MATERIAL *[MATERIAL DIGITAL ADEQUADO]* - Content of any digital object that is in accordance with legislation, the Code of Conduct and Copel standards, without presenting a risk of any nature to it.

QUALITATIVE ASSESSMENT *[AVALIAÇÃO QUALITATIVA]* - Assessment by which appraisers express themselves on role-related topics involving individual motivations, behaviors, expectations, actions and experiences

QUALITY *[QUALIDADE]* - The degree to which a set of inherent characteristics of an object meets requirements.

QUALITY MANAGEMENT *[GESTÃO DA QUALIDADE]* - Management related to quality, which may include establishing quality policies, quality objectives, and processes to achieve these objectives through quality planning, assurance, control, and improvement.

QUANTITATIVE ASSESSMENT *[AVALIAÇÃO QUANTITATIVA]* - Assessment performed based on quantifiable numbers and information measured objectively in terms of the achievement of the individual and collective results of the Executive Boards, in relation to the goals established in the management commitment.

QUARTERLY INFORMATION (QI) *[INFORMAÇÕES TRIMESTRAIS (ITR)]* - is an interim financial statement that aims to provide updates on the entity's financial position, performance and cash flows since the last annual financial statement. This quarterly information should maintain consistency and comparability with the annual financial statements, allowing users to assess the ongoing evolution of the entity's economic and financial situation throughout the fiscal year.

RARE SPECIES *[ESPÉCIES RARAS]* - Species that present small population sizes and with distinct morphological and physiological characteristics, thus allowing them to perform different and specific functions in the ecosystems they inhabit.

RATING - Synonym for classification. An independent assessment of an issuer's ability to repay the principal and interest on the issued security. It is a tool for measuring risks and evaluating the systems used to guarantee and hedge those risks.

REAL RESIDUAL RISK *[RISCO RESIDUAL REAL]* - Risk remaining after Copel has taken steps to change its severity. Real residual risk must be equal to or less than the target risk. When the real residual risk exceeds the target risk, additional measures should be identified to allow management to further change the severity of the risk.

REIMBURSEMENT OF VARIABLE COMPENSATION ELIGIBLE FOR RECOVERY *[REEMBOLSO DA REMUNERAÇÃO VARIÁVEL ELEGÍVEL PARA RECUPERAÇÃO]* - Refers to the recovery of the amount of variable compensation eligible for the company, applicable to each Executive Officer and employees indicated by the Administrator, in the face of financial and accounting updates.

RELATED PARTY TRANSACTION *[TRANSAÇÃO COM PARTE RELACIONADA]* - Refers to the transfer of resources, services or obligations between Copel and a Related Party, regardless of the collection of any amount in return, which must be entered into under strictly commutative conditions, valuing transparency, equity and the interests of Copel and its shareholders.
A relationship with Related Parties is not prohibited, but rather, it is normal in business. The main point of attention in relation to transactions with Related Parties is the observance of the conditions of commutativity, independence and transparency, as well as the correct disclosure of information.

RELATED PARTY (ANNEX V - ANEEL 948/2021 NORMATIVE RESOLUTION) *[PARTE RELACIONADA (ANEXO V - RESOLUÇÃO NORMATIVA ANEEL 948/2021)]* - are Parties Related to the Electrical Industry Agent:

a) its controllers, its controlled and affiliated companies as well as those controlled and affiliated companies of common control;
b) its administrators and executive officers, when the object of the business is foreign to the competencies and statutory attributions inherent to the position;
c) legal entities that have executive officers or administrators in common, indicated by the controlling shareholders, when they represent the majority of the voting capital in each company; and
d) legal entities that have directors or administrators in common to the licensee.

RELATED PARTY (CPC 05 - DISCLOSURE ABOUT RELATED PARTIES) *[PARTE RELACIONADA (CPC 05 - DIVULGAÇÃO SOBRE PARTES RELACIONADAS)]* - A Related Party is the person or entity that is related to the entity that is preparing its financial statements (“entity reporting the information”).

a) A person, or a close member of his or her family, is related to the reporting entity if:
   i. he/she has full or shared control of the entity reporting the information;
   ii. he/she has significant influence over the entity reporting the information; or
   iii. he/she is a member of the key management personnel of the entity reporting the information or the parent of the entity reporting the information.
b) An entity is related to the entity reporting the information if any of the following conditions are observed:
   i. the entity and the entity reporting the information are members of the same economic group (meaning to say that the parent and each subsidiary are interrelated, as well as the entities under common control are related to each other);
   ii. the entity is jointly affiliated or controlled (joint venture) with another entity (or jointly affiliated or controlled with an economic group member entity of which the other entity is a member);
   iii. both entities are under the joint control (joint ventures) of a third entity;

iv. an entity is under the joint control (joint venture) of a third entity and the other entity is affiliated with that third entity;
v. the entity is a post-employment benefit plan whose beneficiaries are the employees of both entities, to which it reports the information and to which it relates to which it reports the information. If the entity reporting the information is itself a post-employment benefit plan, employees who contribute to it will also be considered Related Parties to the entity reporting the information;
vi. the entity is controlled, in full or under joint control, by a person identified in letter "a";
vii. a person in accordance with letter (a), paragraph (i), has significant influence over the entity, or is a member of key personnel of the entity's management (or of the entity's parent); and
viii. the entity, or any group member of which it is a party, provides services to key management personnel of the reporting entity or the parent of the reporting entity."

Note: See the They are Not Related Parties concept.

RELEVANT ACT *[ATO RELEVANTE]* - Same as Relevant Information.

RELEVANT AREAS *[ÁREAS RELEVANTES]* - Areas that by their physical characteristics and geographic location have the potential to harbor great biological diversity and/or rare, endemic or endangered species. As an example, we can mention the Full Protection Conservation Units, the Priority Areas for Biodiversity Conservation and ecosystems that are threatened and most vulnerable to human interference, such as mangroves and restingae.

RELEVANT FACT *[FATO RELEVANTE]* - Same as Relevant Information.

RELEVANT INFORMATION (RELEVANT ACT OR FACT) *[INFORMAÇÃO RELEVANTE (ATO OU FATO RELEVANTE)]* - Any and all resolutions of the General Meeting or Copel's management bodies or any other act or fact of a political-administrative nature, technical, business or economic-financial relationship that occurred in or related to Copel's business, that can influence in a thoughtful way: (a) in the quotation of securities; (b) in the decision of shareholders and investors to buy, sell or hold the securities; or (c) in the decision of shareholders and investors to exercise any rights inherent to the status of holders of securities issued by Copel (Holding) or referenced to them. For reference, for the purpose of facilitating the identification of situations that constitute Relevant Information, CVM Resolution 44 lists non-exhaustive examples of acts or facts that would be potential Relevant Information.

RELEVANT NEGOTIATION *[NEGOCIAÇÃO RELEVANTE]* - Business or set of businesses through which the direct or indirect participation of the persons referred to in the header exceeds, up or down, the levels of 5% (five percent), 10% (ten percent), 15% (fifteen percent), and so on, of species or class of shares representing the share capital of a publicly traded company.

REPORT *[RELATO]* - Any type of record (report or inquiry) made through the Copel Reporting Channel.

REPORTER *[RELATANTE]* - Any person who files a report through the Reporting Channel.

REPORTING CHANNEL *[CANAL DE DENÚNCIAS]* - Channel that can be used by any person to record concerns, questions or complaints about fraud or irregularities that may result in losses to Copel operations, as well as non-compliance with the Code of Conduct, legal and regulatory provisions and internal standards of Copel. The channel ensures whistleblower protection, anonymity, secrecy, and proper response to his or her communication.

REQUIREMENT *[REQUISITO]* - A need or expectation of the interested parties, generally expressed implicitly or mandatorily.

RESIDUAL RISK GOAL *[RISCO RESIDUAL META]* - Level of risk that Copel chooses to take in the pursuit of its business strategy and objectives, knowing that management will implement or have implemented direct or focused actions to change the severity of the risks.

RISK *[RISCO]* - The possibility that events will occur and affect the achievement of the business strategy and objectives. Copel considers inherent risk, target residual risk and actual residual risk.

RISK AND OPPORTUNITY MANAGEMENT *[GESTÃO DE RISCOS E OPORTUNIDADES]* - Process that allows the identification of not only threats, but also business opportunities, in addition to risk-based decision-making, directly related to sustainable growth, the Company's profitability and the creation of value for its shareholders.

RISK APPETITE *[APETITE AO RISCO]* - The types and exposure to risk that Copel is willing to accept or reject in the pursuit of value creation.

RISK LEVEL *[RISK LEVEL]* - Consists of the relationship between probability and the final impact assessment and it can be viewed on the heat map (*heatmap*). The risk rating may be: high, moderate, or low.

RISK MANAGER *[GESTOR DE RISCOS]* - The Copel employee who performs a managerial function in functional or operational units.

RISK RESPONSES *[RESPOSTAS AOS RISCOS]* - The decision to accept, avoid, consent and expand the performance goal, reduce and share the risk.

RISK TOLERANCE *[TOLERÂNCIA AO RISCO]* - The limits of acceptable performance variation in achieving business objectives. An operation within the risk tolerance limits enables greater assurance to management that Copel remains within the limits of its risk appetite, which in turn provides a greater degree of comfort that the organization will achieve its objectives.

RULES OF PROCEDURE *[REGIMENTO INTERNO]* - Document that aims to organize internal work formalizing the complementary and/or regulatory responsibilities and attributions of the statutory bodies, observing the norms contained in the Bylaws and the legislation governing the activities of Copel (Holding) and its wholly-owned subsidiaries

SECURITIES *[VALORES MOBILIÁRIOS]* - Any shares, certificates of receivables, subscription bonuses, receipts and subscription rights, promissory notes, call or put options or derivatives of any kind, or any other securities or collective investment contracts issued by or referred to by Copel that, by legal determination, are considered "securities", existing on the date of approval of this Policy or that may be subsequently created.

SENSITIVE PERSONAL DATA *[DADO PESSOAL SENSÍVEL]* - Personal data about racial or ethnic origin, religious conviction, political opinion, trade union membership or organization of a religious, philosophical or political nature; data concerning health or sex life; genetic or biometric data, when linked to a natural person. (Wording given by Federal Law No. 13,709/2018 - LGPD (Lei Geral de Proteção de Dados Pessoais [General Personal Data Protection Law]).

SETTLEMENT RISK *[RISCO DE LIQUIDAÇÃO]* - The risk that a settlement in a transfer system will not take place as expected. This risk may include both credit risk and liquidity risk.

SEVERITY *[SEVERIDADE]* - A measurement based on aspects such as probability and the impact of events or of the time required to recover from events.

SHAREHOLDER AGREEMENTS *[ACORDOS DE ACIONISTAS]* - Legal instrument that establishes the rights, duties and obligations of partners, involving the management, control and corporate governance of the company.

SIGNIFICANT INFLUENCE (CPC 18 - INVESTMENT IN AN AFFILIATE, IN A CONTROLLED AND IN A JOINTLY CONTROLLED VENTURE) *[INFLUÊNCIA SIGNIFICATIVA (CPC 18 - INVESTIMENTO EM COLIGADA, EM CONTROLADA E EM EMPREENDIMENTO CONTROLADO EM CONJUNTO)]* - Power to participate in decisions on financial and operational policies of an investee, but without individual or joint control of these policies.

SOCIAL DIMENSION *[DIMENSÃO SOCIAL]* - Addresses the relationship between the organization and individuals (internal and external public).

SOCIAL PROJECT *[PROJETO SOCIAL]* - Non-profit works developed that seek the social, economic or cultural development of a given community or group of individuals.

SOCIAL RESPONSIBILITY *[RESPONSABILIDADE SOCIAL]* - Responsibility of an organization for the impacts of its decisions and activities on society and the environment, through ethical and transparent behavior that: (i) Contributes to sustainable development, including the health and well-being of society; (ii) Considers stakeholder expectations; (iii) Complies with applicable law and is consistent with international standards of behavior; (iv) Is integrated throughout the organization; (v) Is practiced in its relationships.

SOFTWARE - Computer program: expression of an organized set of instructions in natural or coded language, contained in the physical support of any nature, of necessary use in automatic information processing machines, devices, instruments or peripheral equipment, based on digital or analog techniques, to make them function in a manner and for certain purposes.

STATE (CPC 05 - DISCLOSURE REGARDING RELATED PARTIES) *[ESTADO (CPC 05 - DIVULGAÇÃO SOBRE PARTES RELACIONADAS)]* - Government in its broad sense, government agencies and similar organizations, whether municipal, state, federal, national or international.

STATE-RELATED ENTITY *[ENTIDADE RELACIONADA COM O ESTADO]* - Entity that is controlled, either wholly or jointly, or significantly influenced by the State.

STATUTORY AUDIT COMMITTEE - SAC *[COMITÊ DE AUDITORIA ESTATUTÁRIO – CAE]* - Independent, advisory and permanent statutory body, advising the Board of Directors and linked to this body, with powers and duties provided for in the Copel Bylaws, its internal bylaws and other applicable legal provisions. It operates, especially exercising the functions of auditing, overseeing and supervising the processes of submitting accounting and financial reports, internal controls and risk management and the activities of independent internal and external auditors.

STATUTORY BODY *[ÓRGÃO ESTATUTÁRIO]* - Collegiate deliberation body with creation and operation provided for in the Bylaws.

STATUTORY BODY PERFORMANCE REVIEW *[AVALIAÇÃO DE DESEMPENHO DOS ÓRGÃOS ESTATUTÁRIOS]* - It is a process of systematic appraisal of the performance of Copel’s statutory bodies, which considers qualitative and quantitative criteria, when applicable, applied individually and collectively according to the responsibilities and activities performed, the goals and results achieved and their potential for development.

STOCK EXCHANGES *[BOLSAS DE VALORES]* - Refers to Brazil, Exchange, Over-the-Counter - B3, the *New York Stock Exchange* - NYSE (New York Stock Exchange) and any other stock exchanges or organized trading markets on which Copel (Holding) has securities admitted to trading.

STOCK LOAN *[EMPRÉSTIMO DE AÇÕES]* - Operation regulated by CMN Res. 4952/2021 and by CVM Res. 34/2021, through which donor investors lend borrowing investors, for a certain period, and by charging a freely agreed upon rate, a certain amount of shares.

SUPERVISORY BOARD *[CONSELHO FISCAL]* - Body responsible for inspecting the acts of the Directors and verifying compliance with their legal and statutory duties.

SUSTAINABILITY *[SUSTENTABILIDADE]* - Development that meets the needs of today without compromising the ability of future generations to meet their own needs.

SUSTAINABLE DEVELOPMENT *[DESENVOLVIMENTO SUSTENTÁVEL]* - In addition to being used as a synonym for sustainability, it can be understood as the set of strategies that promote the rational use of resources, as well as the expansion and improvement of the quality of production means and processes, combined with the economic and social development of the population and conscious consumption, with a focus on sustainability.

SUSTAINABLE DEVELOPMENT COMMITTEE *[COMITÊ DE DESENVOLVIMENTO SUSTENTÁVEL – CDS]* - Independent statutory body, of an advisory and permanent nature, for advising the Board of Directors - BoD, considering the deliberative competence of that body, with regard to the sustainable development of the Company and its Wholly-owned Subsidiaries, with an emphasis on environmental dimensions, social and corporate governance (ESG), within best practices, as well as in the analysis and issuance of recommendations and opinions related to compliance with legal and regulatory requirements, internal devices and commitments made by the Company).

SUSTAINABLE DEVELOPMENT GOALS (SDGs) *[OBJETIVOS DE DESENVOLVIMENTO SUSTENTÁVEL (ODS)]* - They are a set of 17 goals that constitute a plan of action to eradicate poverty, protect the planet, and ensure people achieve peace and prosperity.

SUSTAINABLE OR GREEN INVESTMENT STRATEGY *[ESTRATÉGIA DE INVESTIMENTOS SUSTENTÁVEIS OU VERDES]* - Investments that adhere to ESG principles, with specific certification.

SWAP - A financial transaction that involves exchanging one contract or financial product for another. A common example is an interest rate swap, in which a company agrees with a bank to exchange a fixed-rate loan for a variable-rate loan, or vice versa.

TERM OF ADHERENCE *[TERMO DE ADESÃO]* - Formal instrument by which linked persons acknowledge their adherence and linkage to the terms of corporate policies.

THREE-LINES MODEL *[MODELO DAS TRÊS LINHAS]* - The Three-Lines Model, designed and released by IIA Global, The Institute of Internal Auditors, guides organizations to identify structures and processes that best assist in achieving objectives and facilitate strong governance and risk management.

TOP MANAGEMENT *[ALTA ADMINISTRAÇÃO]* - Board of Directors, President, Vice Presidents and Executive Officers of Copel.

TRACEABILITY *[RASTREABILIDADE]* - A characteristic of information that makes it possible to track or identify something during a process: knowing “what”, “who”, “when”, “where” and “to where”.

TREATMENT AGENTS *[AGENTES DE TRATAMENTO]* - The controller and the operator. (Wording given by Federal Law No. 13,709/2018 - LGPD (Lei Geral de Proteção de Dados Pessoais [General Personal Data Protection Law]).

UN GUIDING PRINCIPLES FOR COMPANIES AND HUMAN RIGHTS *[PRINCÍPIOS ORIENTADORES DA ONU PARA EMPRESAS E DIREITOS HUMANOS]* - Document that defines and details the responsibilities of the State and companies in relation to Human Rights, namely: (i) it is the duty of the State to protect Human Rights; (ii) it is the responsibility of companies to respect Human Rights; and (iii) it is the duty of the State and companies to ensure access to reparation mechanisms by victims in cases of Human Rights violations.

UNIVERSAL DECLARATION OF HUMAN RIGHTS *[DECLARAÇÃO UNIVERSAL DOS DIREITOS HUMANOS]* - Established in 1948 by the United Nations - UN, this is a set of 30 articles ratified by more than 195 countries and which brings basic civil, political, economic and cultural rights: common to all human beings. The 1988 Brazilian Constitution is based on this document.

VALUE CHAIN *[CADEIA DE VALOR]* - Reflects the way the company organizes its various macro processes, with the aim of creating value for stakeholders and ensuring its current and future strategic positioning, through the activities performed by the Company from relations with suppliers and production cycles to partners, consumers and customers.

VARIABLE COMPENSATION ELIGIBLE FOR RECOVERY (*CLAWBACK*) *[REMUNERAÇÃO VARIÁVEL ELEGÍVEL PARA RECUPERAÇÃO (CLAWBACK)]* - Encompasses the amount of variable remuneration linked to financial-accounting indicators, which have changed due to a financial-accounting update subsequent to the ordinary payment of the remuneration incentive.

VOLUNTEER CONTRIBUTION *[CONTRIBUIÇÃO VOLUNTÁRIA]* - Refers to strategic involvement, in a planned, monitored and systematic manner, for a determined period to support social projects defined by Copel that seek sustainable development.

VOLUNTEERING *[VOLUNTARIADO]* - Unpaid activity provided by an individual to a public entity of any nature or a private non-profit institution that has civic, cultural, educational, scientific, recreational or assistance objectives for the individual. (Law No. 9,608/1998 amended by Law No. 13,297/2016).

WEBSITE - Virtual space of an organization on the Internet, also known as a website. Most websites have a page as their starting point, which often acts as a list of website content.

WHOLLY OWNED SUBSIDIARY *[SUBSIDIÁRIA INTEGRAL]* - A company whose shares are 100% owned by a single shareholder.

ZERO NET DEFORESTATION *[DESMATAMENTO LÍQUIDO ZERO]* - Considers that native vegetation suppressed during the implementation and operation of power generation, transmission and distribution projects will be compensated, either by new plantations with native species or compensation projects.

5S PROGRAM *[PROGRAMA 5S]* - A methodology designed to improve workplace quality through organization, cleanliness, and employee behavior in a structured and easy-to-implement manner.

This Glossary of Concepts was approved by the Directorate of Governance, Risk and Compliance on 06/07/2026.