

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

1/10

1. INTRODUCTION

Copel is a pioneer in managing environmental, social and corporate governance issues. Throughout its history, it has established itself as a company committed to providing energy and solutions for the sustainable development of society, being the first company in the electricity sector to join the United Nations Global Compact, on July 12, 2000. Additionally, this policy has been approved by the Board of Directors (CAD), in accordance with the best governance practices.

1.1 - SCOPE

The scope of this Sustainability Policy defines Copel's guidelines for the topic and covers the following subjects: Environment, Biodiversity, Human Rights, Stakeholder Engagement, Private Social Investment and Climate Change.

1.2 - DEFINITIONS

The terms used in this Policy are defined and organized in the Glossary Booklet, which can be accessed on Copel's Sustainability Portal.

1.3 - PURPOSE

To establish sustainability guidelines applicable to Companhia Paranaense de Energia - Copel (Holding), its Wholly-Owned Subsidiaries - SIs and controlled companies, respecting their corporate procedures. For the purposes of this Policy, these related companies will be collectively referred to as Copel.

The guidelines are also applicable, as a recommendation, to jointly controlled companies, affiliated companies and other equity interests, respecting their corporate procedures.

Additionally, where applicable, the guidelines of this Policy are also applicable, as a recommendation, to Copel's suppliers.

1.4 - PRINCIPLES

Sustainability is the basis of Copel's business activities, ensuring that its processes, products and services are increasingly competitive, acting on risk management and enhancing opportunities, based on commitments to sustainable development and the United Nations Global Compact – UN, the Sustainable Development Goals – SDGs, the best Corporate Governance practices, as well as on the guiding values of Copel's Code of Conduct.

1.5 - PREMISES

- a) Sustainable conduct that adds value to business and creates conditions to better face economic, social and environmental challenges.
- b) Environmentally correct, socially fair and economically viable action.
- c) Compliance with applicable legislation and voluntarily assumed commitments.
- d) Commitment to future generations, the well-being of current society and value generation for all stakeholders.
- e) Alignment with Copel's Strategic Reference and Code of Conduct.

1.6. GENERAL GUIDELINES

1.6.1 - Manage Copel's business in a sustainable manner, considering economic, social and environmental factors, allowing shared value to be generated for all stakeholders.

1.6.2 - Integrate environmental, social and governance aspects in the definition of the strategic planning, including indicators and goals, assessment and monitoring, as well as into integrated corporate risks management and the identification of opportunities, considering the impacts on operational and administrative processes of Copel's activities.

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

2/10

1.6.3 - Manage risks related to sustainability in accordance with internal regulations for corporate integrated risk management.

1.6.4 - Act in favor of enhancing and protecting the environment; promoting social justice, considering in the exercise of its activities the precepts of sustainable development in the form of the 17 UN Sustainable Development Goals (SDGs), especially those prioritized by Copel, namely SDGs 4, 7, 8, 9, 11 and 13.

1.6.5 - Manage natural, human, intellectual, social and relationship, financial and infrastructure capitals, adding institutional knowledge and sustainability to business through education, dissemination and awareness-raising among the workforce and the value chain.

1.6.6 - Contribute to sustainable development through research, development and innovation in Copel's business and production processes.

1.6.7 - Integrate the guidelines of the Sustainability Policy into all Copel's processes and value chain.

1.6.8 - Purchase sustainable products and services whenever possible and promote actions that encourage the supply chain to pursue sustainability.

1.6.9 - Promote actions that encourage the safe, efficient and sustainable use of its products and services.

1.6.10 - Communicate relevant information to all stakeholders in order to raise awareness and consciousness on sustainability-related topics with ethics and transparency.

1.6.11 - Make available and disseminate the relevant reporting channels, including Copel's, to all stakeholders.

1.6.12 - Maintain dialogue with stakeholders and other industry players, associations, committees, partners and institutions committed to the topic, promoting synergy and enhancing the results of related actions and projects, as well as contributing to regional, national and global initiatives defined as relevant to Copel.

1.6.13 - Ensure that Copel's Executive Board incorporates the guiding principles of this Policy into their decisions.

1.6.14 - Extend the same rules of commitment to sustainability issues followed by Copel to its suppliers, through a specific liability clause, when applicable, specified in the contract.

CHAPTER 1: ENVIRONMENTAL**1.1. PURPOSE**

To establish the environmental guidelines that must be applied to Copel.

1.2. SPECIFIC GUIDELINES

1.2.1 - Affirm a permanent commitment to preserving and respecting the environment, considering it in corporate strategy, decision-making, management and operational processes, studies and implementation of new businesses, and broad communication with the stakeholders.

1.2.2 - Manage environmental aspects, risks and indicators to continuously improve environmental performance, mitigate negative impacts and enhance positive impacts on its activities and businesses, seeking sustainable development.

1.2.3 - Ensure that all Copel operations, businesses and facilities have their environmental permits in accordance with applicable legislation.

1.2.4 - Ensure that all Copel employees are attributed their respective responsibilities related to environmental commitment, considering the complexity and requirements of each position and function.

1.2.5 - Prioritize obtaining relevant environmental certifications in Copel's operations, which generate significant environmental impacts.

1.2.6 - Promote eco-efficiency in all Copel processes, aiming to reduce consumption and promote the sustainable

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

3/10

use of natural resources and the maintenance of ecosystem services.

1.2.7 - Analyze the dependence, impact and externalities, as well as the risks and opportunities of Copel's business with ecosystem services.

1.2.8 - Ensure the efficiency and periodic updating of contingency plans for environmental incidents in emergency situations.

1.2.9 - Manage the generation and disposal of waste, effluents, noise and atmospheric emissions.

1.2.10 - Encourage research, development and innovation of environmentally appropriate practices in Copel's administrative and production processes.

1.2.11 - Commit to establishing goals and objectives aimed at reducing environmental impacts, reaffirming Copel's commitment to sustainability.

1.2.12 - Raise awareness, through training and other actions, among internal and external stakeholders about environmental impacts, as well as the guidelines established in this Policy.

CHAPTER 2: BIODIVERSITY**2.1. PURPOSE**

To establish guidelines for the conservation and protection of biodiversity for Copel.

2.2. SPECIFIC GUIDELINES

2.2.1 - Consider biodiversity and ecosystem services within Copel's sphere of activity, in strategic planning, internal processes, risk analysis, and decision-making.

2.2.2 - Establish internal regulations that contribute to the conservation and protection of biodiversity and ecosystem services, aligned with best practices and the commitments assumed by Copel.

2.2.3 - Identify, evaluate, quantify, and, whenever possible, assess the impacts, dependencies, risks and opportunities related to biodiversity and ecosystem services in projects that are in operation, those under implementation and future projects.

2.2.4 - Conduct integrated analyses of the impacts, dependencies, risks and opportunities related to biodiversity and ecosystem services for Copel's business, in order to enable strategic management.

2.2.5 - Apply the mitigation hierarchy, proposing measures to prevent, minimize, mitigate or compensate for possible damage to biodiversity and ecosystem services affected by Copel's business, considering all phases of the life cycle of its projects.

2.2.6 - Implement strategies to achieve a net positive impact on biodiversity in Copel's projects and processes, aiming to enhance the benefits and actions that contribute to biodiversity conservation, as well as commit to setting goals.

2.2.7 - Give priority to project alternatives that consider nature-based solutions, the diversion of areas relevant for biodiversity conservation, as well as minimal suppression of vegetation, aiming for zero net deforestation (no net deforestation) and no loss of biodiversity in the affected areas.

2.2.8 - Implement strategies to compensate deforestation, aiming to achieve zero net deforestation (no net deforestation) from its activities to expand the electricity generation, transmission and distribution business.

2.2.9 - Encourage best practices in vegetation management in electrical systems and use technologies and actions to avoid or minimize intervention in native vegetation.

2.2.10 - Develop or contribute to initiatives for the recovery of areas that are sensitive and relevant to biodiversity.

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

4/10

2.2.11 - Prioritize, in its project portfolio, those that do not negatively affect areas that are sensitive and relevant to biodiversity conservation.

2.2.12 - Recognize and respect the importance of indigenous peoples, quilombolas and other traditional communities in biodiversity conservation, as well as in the sustainable use of natural resources and ecosystem services, considering this premise in the development of new projects, the acquisition of ventures and the management of operating assets.

2.2.13 - Identify the occurrence of endemic, rare or threatened species of flora and fauna that may exist in the areas where its businesses are located, monitoring their populations whenever possible and promoting actions to avoid negative impacts.

2.2.14 - Prioritize projects that avoid affecting areas where rare, endemic or threatened species of fauna or flora occur, aiming to avoid loss of biodiversity and species extinction.

2.2.15 - Implement or support the execution of projects that contribute to the conservation of endemic, rare or threatened species of fauna or flora that occur in the areas where its businesses are located.

2.2.16 - Implement, whenever possible, measures to avoid the introduction of exotic species in the areas of its businesses and, if already introduced, contribute to effective management to eradicate them, minimize or mitigate their impacts on local biodiversity.

2.2.17 - Guide the value chain, with an emphasis on suppliers and partners, in the process of identifying, analyzing and managing their impacts, dependencies, risks and opportunities in relation to biodiversity and ecosystem services.

2.2.18 - Engage stakeholders to support and commit to actions related to biodiversity.

CHAPTER 3: HUMAN RIGHTS**3.1. PURPOSE**

To establish Copel's guidelines regarding respect for Human Rights within its sphere of influence, which encompasses its activities, production chain and the impacted communities.

3.2. SPECIFIC GUIDELINES

3.2.1 - Act in accordance with the UN Guiding Principles on business and Human Rights.

3.2.2 - Respect human rights in all work activities, considering that men and women must have access to decent and productive work, in conditions of freedom, equality, safety and dignity, as determined by the International Labor Organization - ILO.

3.2.3 - Manage labor practices in full compliance with current legislation and manage overtime, vacations, benefits, adequate working hours, safe working conditions, as well as offering decent and equitable compensation, without any type of discrimination. Demand that business partners comply with current labor legislation and observe the Company's policies.

3.2.4 - Commit to respecting Human Rights, recognizing its responsibility within its sphere of influence, prioritizing the parts of the production chain:

- a) whose activities are contracted or directly impacted by Copel; and
- b) that present a higher risk of violations, including its own employees, outsourced labor, partners and suppliers, especially women, children, indigenous peoples, riverside populations, local communities, migrant workers and any groups that are in a vulnerable situation, whether due to the nature of the activity, the location where it is carried out, or any other characteristics identified as relevant.

3.2.5 - Conduct studies and monitoring for the prevention, mitigation and repair of Human Rights violations that may occur, through existing legal mechanisms and the Human Rights due diligence process.

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

5/10

3.2.6 - List the stakeholders in the Company's business, identifying its degree of influence over them, in order to prioritize its actions according to the positive and negative impacts arising from its activities, and monitor the indicators related to this Policy.

3.2.7 - Create, maintain and disseminate mechanisms for preventing Human Rights violations in its area of influence, reviewing them periodically.

3.2.8 - Produce and disseminate materials with information on Human Rights among its stakeholders, aiming to provide access to information on the subject.

3.2.9 - Make Copel's Whistleblower Channel and other relevant channels available and public to stakeholders.

3.2.10 - Extend the same social responsibility rules followed by Copel to its suppliers through a social responsibility clause specified in the contract and review them regularly.

3.2.11 - Combat discriminatory conduct and Human Rights violations, especially forced labor, child labor and human trafficking, throughout the value chain.

3.2.12 - Promote actions that aim to value diversity, inclusion and combat discrimination in relation to gender, sexual orientation, race/color, beliefs, origin and ethnicity, people with disabilities and age.

3.2.13 - Combat the sexual exploitation of children and adolescents in the value chain and prioritize efforts in situations of greater vulnerability, such as construction sites and travel.

3.2.14. - Promote and ensure occupational health and safety in all its activities and locations, using continuous monitoring tools, as determined by NPC 0402 – Policy on Occupational Health and Safety.

3.2.15 - Ensure freedom of association, collective bargaining and respect for freedom of expression exercised with responsibility.

3.2.16 - Maintain an open dialogue and relationship with trade unions to negotiate collective agreements and working conditions.

3.2.17 - Constantly verify, through its control mechanisms, that it is not complicit in abuses and violations of Human Rights of any kind, including child labor, slave labor and human trafficking, considering the entire scope of its supply chain.

3.2.18 - Under no circumstances enter into partnerships with companies that do not respect Human Rights in their labor relations. Upon becoming aware of any violation involving partner companies, take the appropriate measures.

CHAPTER 4: STAKEHOLDER ENGAGEMENT**4.1. PURPOSE**

To establish Copel's guidelines regarding engagement with stakeholders within its sphere of influence and, additionally, as a recommendation, to Copel's supply chain.

4.2. SPECIFIC GUIDELINES

4.2.1 - Base stakeholder engagement on the AA1000 standard (Stakeholder Engagement Standard).

4.2.2 - Map and review, whenever necessary, the identification of Copel's stakeholders and respect the particularities, expectations, needs and level of engagement of each in all processes.

4.2.3 - Consider the stages that make up engagement with stakeholders: planning; preparing; implementing; reviewing and improving the engagement plan, as provided for in Annex I of this document.

4.2.4 - Consider stakeholder engagement in strategic planning, governance practices and corporate strategy, as well as in the structuring and decision-making process.

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

6/10

4.2.5 - Identify relevant issues, risks and opportunities for engagement with each stakeholder, including the identification of vulnerable groups and, based on this identification, define the engagement strategy.

4.2.6 - Define the levels and methods of engagement with each stakeholder, considering Table 1 of Annex I of this Policy.

4.2.7 - Establish the form of action for engagement with each stakeholder, considering the relevant issues, opportunities and risks identified.

4.2.8 - Ensure that stakeholders have sufficient capacity for engagement.

4.2.9 - Promote dialogue with stakeholders in an active, clear, transparent and accessible way, ensuring that the complaints mechanism and complaints channels are accessible.

4.2.10 - Disclose the engagement channels to each stakeholder, periodically analyzing the need to adapt or implement new channels.

4.2.11 - Monitor engagement, establishing and accompanying indicators and documenting their results through reports.

4.2.12 - Report the results of stakeholder engagement on Copel's communication channels, such as Integrated Report, Social and Environmental Reports and website.

4.2.13 - Internally disseminate lessons learned from stakeholder engagement processes and actions for the adoption and improvement of best practices.

4.2.14 - Consider the standards and flow of engagement between the corporate spheres of governance, strategy, operation and communication for Stakeholder Engagement.

CHAPTER 5: PRIVATE SOCIAL INVESTMENT**5.1. PURPOSE**

To establish Copel's guidelines for private social investment, including voluntary and non-voluntary donations and contributions.

5.2. SPECIFIC GUIDELINES

5.2.1 - Manage private social investment and tax incentives transparently, aiming to maximize the social return on invested resources.

5.2.2 - Support private social investments, including voluntary and non-voluntary donations or contributions that are aligned with Copel's values, vision, mission and that directly or indirectly contribute to the achievement of Copel's strategic objectives.

5.2.3 - Encourage actions linked to public policies, as well as philanthropic, cultural, social, environmental and sports projects.

5.2.4 - Support and respect the protection of internationally recognized Human Rights.

5.2.5 - Whenever possible, involve stakeholders directly impacted by Copel's operations in defining Copel's private social investment priorities.

5.2.6 - When selecting Private Social Investment projects, prioritize support for those that best meet the requirements of:

- a) benefiting communities residing in the Company's areas of influence;
- b) promoting the potential positive impact on beneficiary groups, especially in terms of socioeconomic and social vulnerability;

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

7/10

- c) valuing the promotion of citizenship and human development, the improvement of quality of life and the social inclusion of communities in vulnerable situations through sustainable development;
- d) complying with the 2030 Agenda, developing actions that preferably meet the Sustainable Development Goals - SDGs that are priorities for Copel;
- e) promoting actions aligned with public policies and collective sustainable development agendas;
- f) impacting, in terms of scope, stakeholder involvement and socioeconomic development capacity of the groups involved;
- g) presenting and stimulating innovation, creativity, originality and entrepreneurship, generating employment and income for the local population; and
- h) valuing ethnic and cultural diversity and respect for racial, generational, gender, sexual orientation, accessibility and regional culture issues in the locations where Copel operates.

5.2.7 - Specifically for voluntary contributions, it is MANDATORY that they meet the following requirements:

- a) have a long-term perspective and demonstrating the projects' capacity for self-sustainability;
- b) present quantitative and qualitative monitoring indicators and targets;
- c) promote structural actions that are consistent with public policies; and
- d) report results and render accounts through reports.

5.2.8 - Ensure the prevention and combating of conflicts of interest, fraud and corruption in all its forms, adopting integrity management procedures in the granting of donations, voluntary and non-voluntary investments.

5.2.9 - Provide relationship channels to receive suggestions, complaints and reports.

5.2.10 - Consider ineligible as beneficiaries of Copel's Private Social Investment those who:

- a) are in default on previous donations;
- b) are involved in fraud and/or corruption related to non-compliance with anti-corruption legislation and regulations;
- c) are involved in political contributions, being prohibited the use of Copel's resources and name for political party activities, donations or contributions, as provided for in Copel's Code of Conduct and Integrity Program; and
- d) are involved in actions that compromise the UN Guiding Principles on Business and Human Rights.

5.2.11 - Donations of volunteer work must comply with specific rules or be linked to corporate programs.

5.2.12 - Restrict donations of goods and materials that may pose a risk to the safety or health of the beneficiary, third parties or the environment.

5.2.13 - Observe the respective accounting records correctly and appropriately of all Private Social Investment made by Copel, whether voluntary or non-voluntary donations and/or contributions, allowing their control through specific cost collectors.

5.2.14 - Ensure that any transaction in the form of Private Social Investment, including voluntary and non-voluntary donations and investments, is carried out in accordance with current legislation and Copel's internal regulations.

5.2.15 - The resources used for programs, projects and actions linked to legal obligations shall not be confused with resources allocated to voluntary contributions.

5.2.16 - Ensure that the management of Private Social Investments considers the correct application of resources, planning, monitoring and evaluation of supported projects, as well as transparency in the disclosure of data and the pursuit of sustainable results in terms of impact and social transformation.

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

8/10

5.2.17 - Private Social Investment may include tax incentives, provided that there are no conflicts with Copel's Sponsorship Policy.

5.2.18 - Ensure that the results and other information relating to Copel's Private Social Investment are disclosed in accordance with the specific Communication Policy and the guidelines of the competent internal department.

5.3. GOVERNANCE GUIDELINES FOR PRIVATE SOCIAL INVESTMENT

5.3.1 - Ensure that all non-voluntary (compulsory) contributions comply with the formal process and minimum governance established in the project to which they are linked.

5.3.2 - Ensure that all donations and voluntary contributions comply with the formal process and minimum governance, in accordance with Copel's Bylaws and related documents that address the subject.

5.3.3 - Ensure that donations and voluntary contributions are approved, observing the internal requirements established in specific regulations and the statutory powers of each body.

5.3.4 - Ensure that every six months the SIs report voluntary and non-voluntary donations and contributions to the Executive Board responsible for Governance, Risk and Compliance - DRC.

5.3.5 - Ensure that DRC periodically reports to the Sustainable Development Committee - CDS on the amounts approved for the Company's Private Social Investment.

5.4. FINAL PROVISION

Cases not covered herein relating to Private Social Investment will be submitted to the Executive Board, which will also assess whether to submit them to the Board of Directors.

CHAPTER 6: CLIMATE CHANGE**6.1. PURPOSE**

To establish guidelines for promoting actions to reduce greenhouse gas (GHG) emissions and carry out plans capable of addressing the effects of climate change on Copel's business.

6.2. SPECIFIC GUIDELINES

6.2.1 - Become an increasingly sustainable and competitive company, ensuring that its processes, products and services incorporate the risks and opportunities associated with climate change.

6.2.2 - Incorporate climate change into strategic planning, integrated corporate risk management, financial assessment and opportunities identification, as well as into business strategy, particularly in the expansion and operation of its assets.

6.2.3 - Consider investment and maintenance of low-carbon assets in Generation as a mechanism for supplying renewable energy to the National Interconnected System and Free Consumers.

6.2.4 - Consider investment in Transmission as a mechanism for facilitating the connection of renewable energy to the National Interconnected System.

6.2.5 - Prioritize energy from renewable sources in the purchase and trade of energy.

6.2.6 - Invest in energy efficiency and conservation projects.

6.2.7 - Consider, in the business portfolio, mechanisms linked to climate change that enable the use of low-carbon energy, such as I-REC, Greenbonds, among others.

6.2.8 - Consider, in the construction of assets, appropriate construction practices and technologies that allow for minimum greenhouse gas emissions, such as shielded substations, the use of drones, and others.

6.2.9 - Incorporate climate change adaptation measures into the operation and expansion of its assets in each of its businesses.

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

9/10

6.2.10 - Prepare, verify and disclose greenhouse gas (GHG) emission inventories, as well as manage its emissions.

6.2.11 - Monitor greenhouse gas (GHG) emissions from critical suppliers, proposing joint actions aimed at reducing and/or mitigating them.

6.2.12 - Implement measures to reduce and mitigate greenhouse gas (GHG) emissions that enable the supply of low-carbon products and services.

6.2.13 - Adopt, develop and encourage low-carbon technologies in its processes.

6.2.14 - Promote research, development and innovation, seeking and implementing solutions that address climate change adaptation and greenhouse gas (GHG) emissions reduction in the operation and expansion of its business.

6.2.15 - Encourage the hiring of suppliers and the establishment of partnerships with organizations and institutions committed to mitigating greenhouse gas (GHG) emissions.

SPECIFIC LEGISLATION RELATED TO THE SUBJECT

The Legislation and regulations applicable to Corporate Policies are organized in a specific booklet and are available for consultation on Copel's Sustainability Portal, on the Investor Relations page and on the Company's website.

Updates NPC 0303 of 03/20/2024.

This Policy was approved at the 266th Ordinary Meeting of the Board of Directors, held on September 3, 2025.

NPC 0303 SUSTAINABILITY POLICY**SUSTAINABILITY****Version 9 of September 3, 2025**

10/10

ANNEX I

Stakeholder Engagement, as recommended by the AA 1000 – *Stakeholder Engagement Standard* (AA1000SES), consists of seventeen points, grouped into four stages, namely:

- **PLANNING:**
 1. map and understand the profile of the stakeholders;
 2. determine engagement levels and methods;
 3. identify the limits of disclosure;
 4. design the engagement plan;
 5. establish indicators;
- **PREPARING:**
 6. mobilize resources;
 7. build capacity;
 8. identify and prepare for the risks of engagement;
- **IMPLEMENTING THE ENGAGEMENT PLAN:**
 9. invite stakeholders to engage;
 10. inform stakeholders;
 11. engage;
 12. document the engagement and its results;
 13. communicate the results of the engagement and the action plan;
- **REVIEWING AND IMPROVING:**
 14. monitor and assess the engagement;
 15. learn and improve;
 16. develop and monitor an action plan;
 17. prepare a report on engagement.

Stakeholder engagement, as recommended by the AA1000 – *Stakeholder Engagement Standard* (AA1000SES), must consider the levels and methods of engagement set out below:

Table 1 – Definition of levels and methods of engagement with each stakeholder:

Engagement Level	Engagement Method
INFORM	Publications in the Company's official media; in-person or remote meetings; campaigns; sending newsletters; road shows; among others.
MONITOR	Analyzing media and social media publications, monitoring indicators; among others.
CONSULT	Interviews; focus groups; applying quantitative and qualitative questionnaires; public meetings in-person or remotely; workshops; among others.
COLLABORATE	Partnerships; shared projects, joint initiatives with stakeholders; among others.
INVOLVE	Forums; building consensus processes about identified problems and proposals for mitigation, compensation or resolution; participation in decision-making processes; online engagement tools; focus groups; among others.