COPEL
Companhia Paranaense de Energia

INTERIM FINANCIAL STATEMENTS

June/2026

Companhia Paranaense de Energia
Corporate Taxpayer ID (CNPJ/MF) 76.483.817/0001-20
Publicly-Held Company - CVM 1431-1
www.copel.com copel@copel.com
Rua José Izidoro Biazetto, 158, Orleans - Curitiba - PR
ZIP 81.200-240

CONTENTS

INTERIM FINANCIAL STATEMENTS **3**
Statements of Financial Position 3
Statements of Income 5
Statements of Income - Second Quarter Movement 6
Statements of Comprehensive Income 7
Statements of Comprehensive Income - Second Quarter Movement 7
Statements of Changes in Equity 8
Statements of Cash Flows 9
Statements of Added Value 11
NOTES TO THE FINANCIAL STATEMENTS **13**
1. Operations 13
2. Concessions and Authorizations 13
3. Basis of Preparation 14
4. Material Accounting Policies 14
5. Cash and Cash Equivalents 15
6. Bonds and Securities 15
7. Trade Accounts Receivable 15
8. Net Sectorial Financial Assets and Liabilities 16
9. Accounts Receivable - Concessions 16
10. Contract assets 17
11. Other Receivables 18
12. Taxes 18
13. Judicial deposits 22
14. Investments 22
15. Property, Plant and Equipment 23
16. Intangible assets 24
17. Payroll, Social Charges and Accruals 24
18. Accounts Payable to Suppliers 24
19. Loans and Financing 25
20. Debentures 26
21. Post-employment Benefits 28
22. Research and Development and Energy Efficiency 28
23. Accounts Payable Related to Concessions 28
24. Right-of-use Asset and Lease Liability 29
25. Other Accounts Payable 29
26. Provision for legal claims and Other provisions 30
27. Equity 31
28. Net Operating Revenue 33
29. Operating Costs and Expenses 35
30. Financial Results 38
31. Operating Segments 39
32. Financial Instruments 41
33. Related Party 46
34. Commitments 48
35. Insurance 48
36. Additional information to the Statement of Cash Flows 48
37. Assets held for sale and discontinued operations 49
38. Subsequent events 49
PERFORMANCE COMMENTARY **50**
COMPOSITION OF THE GROUPS RESPONSIBLE FOR GOVERNANCE **53**
COMMENT ON THE BEHAVIOR OF BUSINESS PROJECTIONS **54**
SUPERVISORY BOARD'S OPINION **55**
EXECUTIVE BOARD STATEMENT **56**
INDEPENDENT AUDITOR'S REPORT **57**

INTERIM FINANCIAL STATEMENTS

Statements of Financial Position

as of June 30, 2026 and December 31, 2025

All amounts expressed in thousands of Brazilian reais

ASSETS	Note	Parent Company		Consolidated	
		06.30.2026	12.31.2025	06.30.2026	12.31.2025
CURRENT ASSETS					
Cash and cash equivalents	5	30,169	38,537	3,272,606	3,130,363
Bonds and securities	6	97	93	161	895
Collaterals and escrow accounts		–	–	9	9
Receivable from related parties	33	37,100	21,462	–	–
Trade accounts receivable	7	–	–	3,999,644	4,300,957
Dividends receivable		1,562,992	1,407,012	142,021	141,297
Sectorial financial assets	8	–	–	717,522	400,463
Accounts receivable – concessions	9	–	–	14,672	12,867
Contract assets	10	–	–	424,364	392,594
Fair value in the purchase and sale of power	32.2.7	–	–	286,038	263,645
Other current receivables	11	185,340	345,002	1,064,699	1,050,086
Inventories		–	–	150,066	173,398
Income tax and social contribution receivable		89,081	80,125	351,890	502,825
Other current recoverable taxes	12.2	68	68	425,632	426,106
Prepaid expenses		1,201	485	56,542	60,972
		1,906,048	**1,892,784**	**10,905,866**	**10,856,477**
Assets held for sale	37	37,880	–	37,880	25,177
		1,943,928	**1,892,784**	**10,943,746**	**10,881,654**
NONCURRENT ASSETS					
Long Term Assets					
Bonds and securities	6	–	–	652,304	690,886
Other temporary investments		12,645	10,874	45,134	30,627
Trade accounts receivable	7	–	–	161,633	162,189
Judicial deposits	13	120,677	117,742	378,911	373,949
Sectorial financial assets	8	–	–	642,995	400,463
Accounts receivable – concessions	9	–	–	5,023,245	4,590,579
Contract assets	10	–	–	9,740,393	9,202,412
Fair value in the purchase and sale of power	32.2.7	–	–	721,180	597,856
Other noncurrent receivables	11	32	32	838,553	794,296
Income tax and social contribution receivable		313	313	106,849	102,589
Deferred income tax and social contribution	12.1	164,330	114,618	851,402	991,404
Other noncurrent recoverable taxes	12.2	44,140	43,458	997,112	1,127,582
Prepaid expenses		–	–	–	507
		342,137	**287,037**	**20,159,711**	**19,065,339**
Investments	14	**22,682,958**	**23,589,425**	**2,884,909**	**2,849,002**
Property, plant and equipment	15	**6,669**	**7,361**	**8,348,827**	**8,145,552**
Intangible assets	16	**12,134**	**10,514**	**19,053,574**	**19,206,609**
Right-of-use asset	24.1	**7,781**	**7,731**	**255,460**	**266,300**
		23,051,679	**23,902,068**	**50,702,481**	**49,532,802**
TOTAL ASSETS		**24,995,607**	**25,794,852**	**61,646,227**	**60,414,456**

The Management Notes are an integral part of this interim financial information.

Statements of Financial Position

as of June 30, 2026 and December 31, 2025

All amounts expressed in thousands of Brazilian reais

LIABILITIES	Note	Parent Company		Consolidated	
		06.30.2026	12.31.2025	06.30.2026	12.31.2025
CURRENT LIABILITIES					
Payroll, social charges and accruals	17	20,448	24,721	236,531	310,773
Accounts payable to related parties	33	2,665	2,442	–	–
Accounts payable to suppliers	18	6,558	6,447	3,061,787	3,059,667
Accounts payable to suppliers - reverse factoring	18.1	–	–	20,029	–
Income tax and social contribution payable		–	1,204	151,562	81,875
Other taxes due	12.2	83	17,650	378,911	677,273
Loans and financing	19	–	–	224,040	217,827
Debentures	20	–	–	1,976,945	1,850,538
Derivative financial instruments	20	–	–	4,278	3,657
Dividend payable		631,686	2,325,889	631,686	2,325,889
Post-employment benefits	21	5,066	4,944	120,729	118,854
Sectorial charges payable		–	–	26,879	60,108
Research and development and energy efficiency	22	–	–	92,623	99,244
Accounts payable related to concession	23	–	–	42,013	147,205
Sectorial financial liabilities	8	–	–	–	883,990
Lease liability	24.2	624	736	60,043	58,741
Fair value in the purchase and sale of power	32.2.7	–	–	259,994	262,821
Other accounts payable	25	1,121	173	882,059	784,575
Provision for allocation of PIS and Cofins credits	12.3	–	–	236,377	119,280
		668,251	**2,384,206**	**8,406,486**	**11,062,317**
NONCURRENT LIABILITIES					
Payroll, social charges and accruals	17	3,886	3,172	6,233	4,764
Accounts payable to related parties	33	5,851	5,851	–	–
Accounts payable to suppliers	18	–	–	135,979	133,544
Deferred income tax and social contribution	12.1	–	–	2,079,176	1,982,596
Other taxes due	12.2	–	–	205,728	239,448
Loans and financing	19	–	–	3,065,775	3,150,592
Debentures	20	–	–	18,017,940	14,796,386
Derivative financial instruments	20	–	–	195,180	19,878
Post-employment benefits	21	35,387	36,083	1,369,957	1,359,303
Research and development and energy efficiency	22	–	–	376,747	311,856
Accounts payable related to concession	23	–	–	339,813	959,122
Lease liability	24.2	8,008	7,806	224,927	234,221
Fair value in the purchase and sale of power	32.2.7	–	–	357,846	268,621
Other accounts payable	25	1,684	89,106	191,156	204,537
Provision for allocation of PIS and Cofins credits	12.3	–	–	563,995	661,273
Provisions for legal claims and other provisions	26	144,428	138,609	1,960,939	1,934,020
		199,244	**280,627**	**29,091,391**	**26,260,161**
EQUITY					
Attributable to controlling shareholders					
Capital	27.1	12,821,758	12,821,758	12,821,758	12,821,758
Capital reserves	27.4	39,068	18,638	39,068	18,638
Equity valuation adjustments	27.2	272,856	287,992	272,856	287,992
Treasury shares	27.5	(113,067)	(113,389)	(113,067)	(113,389)
Legal reserve		1,900,541	1,900,541	1,900,541	1,900,541
Profit retention reserve		7,508,855	8,214,479	7,508,855	8,214,479
Accumulated profit		1,698,101	–	1,698,101	–
		24,128,112	**23,130,019**	**24,128,112**	**23,130,019**
Attributable to non-controlling interests		**–**	**–**	**20,238**	**(38,041)**
		24,128,112	**23,130,019**	**24,148,350**	**23,091,978**
TOTAL LIABILITIES & EQUITY		**24,995,607**	**25,794,852**	**61,646,227**	**60,414,456**

The Management Notes are an integral part of this interim financial information.

Statements of Income

for the six-month periods ended June 30, 2026 and 2025
All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		06.30.2026	06.30.2025	06.30.2026	06.30.2025
NET OPERATING REVENUE	28	**–**	**–**	**13,985,762**	**12,117,240**
Operating costs	29	**–**	**–**	**(10,308,873)**	**(9,337,678)**
GROSS OPERATING PROFIT		**–**	**–**	**3,676,889**	**2,779,562**
Other operational expenses / income					
Selling expenses	29	–	–	(135,340)	(75,365)
General and administrative expenses	29	(88,744)	(70,581)	(474,424)	(415,019)
Other operational income (expenses), net	29	(3,140)	12,008	(100,445)	149,229
Equity in earnings of investees	14.1	1,764,810	1,247,652	125,668	164,672
		1,672,926	**1,189,079**	**(584,541)**	**(176,483)**
PROFIT BEFORE FINANCIAL RESULTS AND TAXES		**1,672,926**	**1,189,079**	**3,092,348**	**2,603,079**
Financial results	30				
Financial income		32,623	58,560	1,122,842	672,952
Financial expenses		(72,095)	(13,881)	(1,981,288)	(1,521,338)
		(39,472)	**44,679**	**(858,446)**	**(848,386)**
OPERATING PROFIT		**1,633,454**	**1,233,758**	**2,233,902**	**1,754,693**
INCOME TAX AND SOCIAL CONTRIBUTION	12.4				
Current		–	–	(255,603)	(152,305)
Deferred		49,712	3,890	(236,796)	(364,157)
		49,712	**3,890**	**(492,399)**	**(516,462)**
NET INCOME		**1,683,166**	**1,237,648**	**1,741,503**	**1,238,231**
Attributed to shareholders of the parent Company arising from continuing operations		–	–	1,683,166	1,237,648
Attributed to non-controlling shareholders resulting from continuing operations		–	–	58,337	583
BASIC EARNING PER SHARE ATTRIBUTED TO CONTROLLING SHAREHOLDERS – Expressed in Brazilian Reais	27.3				
Common shares		0.56671	0.39441		
Class "A" Preferred shares		–	0.43385		
Class "B" Preferred shares		–	0.43385		
DILUTED EARNING PER SHARE ATTRIBUTED TO CONTROLLING SHAREHOLDERS – Expressed in Brazilian Reais	27.3				
Common shares		0.56582	0.39320		
Class "A" Preferred shares		–	0.43385		
Class "B" Preferred shares		–	0.43385		

The Management Notes are an integral part of this interim financial information.

Statements of Income - Second Quarter Movement

for the three-month periods ended June 30, 2026 and 2025
All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
NET OPERATING REVENUE	28	**–**	**–**	**6,918,061**	**6,225,154**
Operating costs	29	**–**	**–**	**(5,032,566)**	**(4,927,181)**
GROSS OPERATING PROFIT		**–**	**–**	**1,885,495**	**1,297,973**
Other operational expenses / income					
Selling expenses	29	–	–	(52,793)	(45,332)
General and administrative expenses	29	(43,828)	(37,292)	(240,617)	(206,016)
Other operational income (expenses), net	29	(3,594)	6,653	(60,422)	110,666
Equity in earnings of investees		1,052,213	575,218	55,883	64,256
		1,004,791	**544,579**	**(297,949)**	**(76,426)**
PROFIT BEFORE FINANCIAL RESULTS AND TAXES		**1,004,791**	**544,579**	**1,587,546**	**1,221,547**
Financial results	30				
Financial income		14,773	29,495	789,896	375,312
Financial expenses		(66,679)	(4,074)	(1,158,779)	(777,173)
		(51,906)	**25,421**	**(368,883)**	**(401,861)**
OPERATING PROFIT		**952,885**	**570,000**	**1,218,663**	**819,686**
INCOME TAX AND SOCIAL CONTRIBUTION	12.4				
Current		–	–	(92,747)	76,677
Deferred		38,242	2,140	(78,457)	(322,799)
		38,242	**2,140**	**(171,204)**	**(246,122)**
NET INCOME		**991,127**	**572,140**	**1,047,459**	**573,564**
Attributed to shareholders of the parent Company arising from continuing operations		–	–	991,127	572,140
Attributed to non-controlling shareholders resulting from continuing operations		–	–	56,332	1,424
BASIC EARNING PER SHARE ATTRIBUTED TO CONTROLLING SHAREHOLDERS – Expressed in Brazilian Reais	27.3				
Common shares		0.33370	0.18240		
Class "A" Preferred shares		–	0.20064		
Class "B" Preferred shares		–	0.20064		
DILUTED EARNING PER SHARE ATTRIBUTED TO CONTROLLING SHAREHOLDERS – Expressed in Brazilian Reais	27.3				
Common shares		0.33318	0.18184		
Class "A" Preferred shares		–	0.20064		
Class "B" Preferred shares		–	0.20064		

The Management Notes are an integral part of this interim financial information.

Statements of Comprehensive Income

for the six-month periods ended June 30, 2026 and 2025

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		06.30.2026	06.30.2025	06.30.2026	06.30.2025
NET INCOME		**1,683,166**	**1,237,648**	**1,741,503**	**1,238,231**
Other comprehensive income					
Items that may be reclassified to profit or loss	27.2				
Adjustments related to financial assets		–	–	(473)	(274)
Adjustments related to financial assets – equity		(201)	(15)	–	–
Taxes on other comprehensive income		–	–	214	164
Total other comprehensive income, net of taxes		**(201)**	**(15)**	**(259)**	**(110)**
COMPREHENSIVE INCOME		**1,682,965**	**1,237,633**	**1,741,244**	**1,238,121**
Attributed to shareholders of the parent company resulting from continuing operations				1,682,965	1,237,633
Attributed to non-controlling shareholders resulting from continuing operations				58,279	488

The Management Notes are an integral part of this interim financial information.

Statements of Comprehensive Income - Second Quarter Movement

for the three-month periods ended June 30, 2026 and 2025

All amounts expressed in thousands of Brazilian reais

	Parent Company		Consolidated	
	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
NET INCOME	**991,127**	**572,140**	**1,047,459**	**573,564**
Other comprehensive income				
Items that will never be reclassified to profit or loss				
Adjustments related to financial assets	–	–	(695)	(46)
Adjustments related to financial assets – equity	(480)	63	–	–
Taxes on other comprehensive income	–	–	175	70
Total other comprehensive income, net of taxes	**(480)**	**63**	**(520)**	**24**
COMPREHENSIVE INCOME	**990,647**	**572,203**	**1,046,939**	**573,588**
Attributed to shareholders of the parent company arising from continuing operations			990,647	572,203
Attributed to non-controlling shareholders resulting from continuing operations			56,292	1,385

The Management Notes are an integral part of this interim financial information.

Statements of Changes in Equity

for the six-month periods ended June 30, 2026 and 2025

All amounts expressed in thousands of Brazilian reais

	Note	Attributable to controlling shareholders									Attributable to non-controlling interests	Equity Consolidated
					Equity valuation adjustments		Profit reserves					
		Capital	Capital reserves	Treasury shares	Deemed cost	Other comprehensive income	Legal reserve	Profit retention reserve	Accumulated profit	Shareholders' equity		
Balance as of January 1, 2026		**12,821,758**	**18,638**	**(113,389)**	**488,722**	**(200,730)**	**1,900,541**	**8,214,479**	**–**	**23,130,019**	**(38,041)**	**23,091,978**
Net income		–	–	–	–	–	–	–	1,683,166	1,683,166	58,337	1,741,503
Other comprehensive income												
Adjustments to financial assets	27.2	–	–	–	–	(201)	–	–	–	(201)	(58)	(259)
Total comprehensive income for the period		**–**	**–**	**–**	**–**	**(201)**	**–**	**–**	**1,683,166**	**1,682,965**	**58,279**	**1,741,244**
Realization - deemed cost, net of taxes	27.2	–	–	–	(14,935)	–	–	–	14,935	–	–	–
Long-Term Incentive Plan - ILP	27.4	–	20,430	322	–	–	–	376	–	21,128	–	21,128
Dividends and Interest on equity (JCP)	27.6	–	–	–	–	–	–	(706,000)	–	(706,000)	–	(706,000)
Balance as of June 30, 2026		**12,821,758**	**39,068**	**(113,067)**	**473,787**	**(200,931)**	**1,900,541**	**7,508,855**	**1,698,101**	**24,128,112**	**20,238**	**24,148,350**

The Management Notes are an integral part of this interim financial information.

	Attributable to controlling shareholders											Attributable to non-controlling interests	Equity Consolidated
			Equity valuation adjustments			Profit reserves							
	Capital	Capital reserves	Treasury shares	Deemed cost	Other comprehensive income	Legal reserve	Profit retention reserve	Tax incentive reserve	Additional proposed dividends	Accumulated profit	Shareholders' equity		
Balance as of January 1, 2025	**12,821,758**	**5,595**	**(50,044)**	**531,359**	**(13,951)**	**1,766,110**	**9,363,866**	**–**	**1,250,025**	**–**	**25,674,718**	**(37,783)**	**25,636,935**
Net Income	–	–	–	–	–	–	–	–	–	1,237,648	1,237,648	583	1,238,231
Other comprehensive income													
Adjustments to financial assets	–	–	–	–	(15)	–	–	–	–	–	(15)	(95)	(110)
Total comprehensive income for the period	**–**	**–**	**–**	**–**	**(15)**	**–**	**–**	**–**	**–**	**1,237,648**	**1,237,633**	**488**	**1,238,121**
Realization – deemed cost, net of taxes	–	–	–	(28,313)	–	–	–	–	–	28,313	–	–	–
Long-Term Incentive Plan - ILP	–	3,864		–	–	–	–	–	–	–	3,864	–	3,864
Share buyback	–	–	(70,040)	–	–	–	–	–	–	–	(70,040)	–	(70,040)
Tax incentive reserve	–	–	–	–	–	–	–	4,551	–	(4,551)	–	–	–
Deliberation of additional dividends proposed	–	–	–	–	–	–	–	–	(1,250,025)	–	(1,250,025)	–	(1,250,025)
Balance as of June 30, 2025	**12,821,758**	**9,459**	**(120,084)**	**503,046**	**(13,966)**	**1,766,110**	**9,363,866**	**4,551**	**–**	**1,261,410**	**25,596,150**	**(37,295)**	**25,558,855**

The Management Notes are an integral part of this interim financial information.

Statements of Cash Flows

for the six-month periods ended June 30, 2026 and 2025

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		06.30.2026	06.30.2025	06.30.2026	06.30.2025
CASH FLOWS FROM OPERATIONAL ACTIVITIES					
Net income from continuing operations		**1,683,166**	**1,237,648**	**1,741,503**	**1,238,231**
Adjustments to reconcile net income with cash generation from operating activities:					
Unrealized charges and monetary variations - net		(19,120)	(36,253)	1,696,672	1,343,542
Interest – bonus from the grant of concession agreements under the quota system	9	–	–	(71,265)	(66,137)
Result of transmission concession contracts		–	–	(627,244)	(329,669)
Income tax and social contribution		–	–	255,603	152,305
Deferred income tax and social contribution		(49,712)	(3,890)	236,796	364,157
Equity in earnings of investees	14	(1,764,810)	(1,247,652)	(125,668)	(164,672)
Appropriation of post-employment benefits obligations	21	5,062	5,121	126,872	116,829
Appropriation of research and development and energy efficiency programs	22	–	–	111,499	95,448
Recognition of fair value of assets from the indemnity for the concession	28.1	–	–	(308,770)	(35,742)
Sectorial financial assets and liabilities result	28.1	–	–	(1,492,489)	(620,085)
Depreciation and amortization	29	2,386	1,989	809,272	716,231
Provision arising from the dismissal program	29.2	–	248	18,894	20,979
Long-Term Incentive Plan - ILP	29.2	15,220	3,183	21,393	3,864
Net operating estimated losses, provisions and reversals	29.4	4,776	(3,288)	192,095	154,445
Realization of added value in business combinations	10	–	–	(1,571)	(361)
Fair value in energy purchase and sale operations	28.1	–	–	(59,319)	(67,899)
Fair value adjustment of debt instruments and Hedge (Swap)	30	–	–	(30,634)	–
Result of write-offs of accounts receivable related to concession	9	–	–	923	1,854
Result of write-offs or disposal of contract assets	10	–	–	4,725	4,516
Result of write-offs or disposal of property, plant and equipment	15.2	278	10	425	1,074
Result of write-offs or disposal of intangible assets	16	8	–	33,721	42,894
Result of write-offs of use rights of assets and liabilities of leases – net	24.1 and 24.2	37	–	234	–
Result of renegotiation of the use of public property	23	–	–	(298,295)	–
Result from asset sales and business combinations		–	–	(1,221)	(320,927)
Others		–	–	(7,300)	(14,963)
		(122,709)	**(42,884)**	**2,226,851**	**2,635,914**
Decrease (increase) in assets					
Trade accounts receivable		–	–	791,071	601,922
Dividends and interest on own capital received		2,266,839	1,565,110	50,847	143,243
Judicial deposits		513	(404)	10,971	25,037
Sectorial financial assets		–	–	97,513	141,256
Other receivables		1,175	(294)	(154,436)	(80,361)
Inventories		–	–	23,332	(28,213)
Income tax and social contribution recoverable		(186,234)	(62,664)	(332,140)	(203,841)
Other taxes recoverable		47	43	42,031	(40,222)
Prepaid expenses		(716)	(85)	4,937	5,109
Related parties		(15,638)	(11,349)	–	621
		2,065,986	**1,490,357**	**534,126**	**564,551**
Increase (decrease) in liabilities					
Payroll, social charges and accruals		(715)	(1,266)	(87,399)	(88,006)
Related parties		223	427	–	–
Suppliers		111	11,271	(158,561)	149,882
Other taxes		228,847	61,269	225,439	475,590
Post-employment benefits	21	(5,636)	(5,071)	(114,343)	(100,616)
Sectorial charges due		–	–	(33,229)	53,130
Research and development and energy efficiency	22	–	–	(64,406)	(136,662)
Payable related to the concession	23	–	–	(485,671)	(56,796)
Other accounts payable		2,290	(381,215)	105,066	(511,043)
Provisions for legal claims	26.1	(7,238)	(3,987)	(127,314)	(117,525)
		217,882	**(318,572)**	**(740,418)**	**(332,046)**
CASH GENERATED BY OPERATING ACTIVITIES		**2,161,159**	**1,128,901**	**2,020,559**	**2,868,419**
Income tax and social contribution paid		(1,204)	–	(185,916)	(179,761)
Loans and financing - interest paid	19.2	–	–	(160,985)	(244,568)
Debentures - interest paid	20.2	–	–	(989,339)	(688,758)
Lease liabilities - interest paid	24.2	(438)	(447)	(15,234)	(16,786)
NET CASH GENERATED FROM OPERATING ACTIVITIES		**2,159,517**	**1,128,454**	**669,085**	**1,738,546**

(continued)

Statements of Cash Flows

for the six-month periods ended June 30, 2026 and 2025

All amounts expressed in thousands of Brazilian reais

	Note	Parent Company		Consolidated	
		06.30.2026	06.30.2025	06.30.2026	06.30.2025
CASH FLOWS FROM INVESTMENT ACTIVITIES					
Financial investments		(1,775)	1,636	24,744	(5,867)
Additions to contract assets		–	–	(899,991)	(1,374,321)
Additions to property, plant and equipment		(192)	(131)	(396,493)	(53,820)
Additions to intangible assets	16	(2,391)	(1,206)	(22,165)	(17,508)
Acquisitions of subsidiaries, net of cash acquired		–	–	–	(190,433)
Acquisition of investments		–	–	–	(1,060,804)
Investment disposal	11	174,892	–	174,892	434,502
NET CASH GENERATED (USED) FROM INVESTING ACTIVITIES		**170,534**	**299**	**(1,119,013)**	**(2,268,251)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Loans and financing obtained from third parties	19.2	–	–	550,000	–
Transaction costs of loans and financing obtained from third parties	19.2	–	–	(213)	–
Issue of debentures	20.2	–	–	3,700,000	2,000,000
Transaction costs in the issuing of debentures	20.2	–	–	(104,635)	(22,632)
Payments of principal - loans and financing	19.2	–	–	(653,970)	(630,854)
Payments of principal - debentures	20.2	–	–	(525,166)	(781,958)
Payments of principal of lease liabilities	24.2	(499)	(325)	(35,925)	(32,558)
Share buyback		–	(70,040)	–	(70,040)
Dividends and interest on own capital paid		(2,337,920)	(1,249,032)	(2,337,920)	(1,249,032)
NET CASH GENERATED (USED) FROM FINANCING ACTIVITIES		**(2,338,419)**	**(1,319,397)**	**592,171**	**(787,074)**
TOTAL EFFECTS ON CASH AND CASH EQUIVALENTS		**(8,368)**	**(190,644)**	**142,243**	**(1,316,779)**
Cash and cash equivalents at the beginning of the period	5	38,537	280,340	3,130,363	4,161,939
Cash and cash equivalents at the end of the period	5	30,169	89,696	3,272,606	2,835,585
Cash and cash equivalents from assets classified as held for sale		–	–	–	9,575
CHANGE IN CASH AND CASH EQUIVALENTS		**(8,368)**	**(190,644)**	**142,243**	**(1,316,779)**

The Management Notes are an integral part of this interim financial information.

Statements of Added Value

for the six-month periods ended June 30, 2026 and 2025

All amounts expressed in thousands of Brazilian reais

	Parent Company		Consolidated	
	06.30.2026	06.30.2025	06.30.2026	06.30.2025
Income				
Sale of energy, services and other income	–	–	16,291,938	14,499,043
Construction income	–	–	1,351,295	1,532,498
Fair value of indemnifiable concession assets	–	–	308,770	35,742
Sectorial financial assets and liabilities result	–	–	1,492,489	620,085
Other income	2,171	16,719	42,401	537,617
Expected credit losses	–	–	(126,761)	(58,868)
	2,171	**16,719**	**19,360,132**	**17,166,117**
(-) Supplies acquired from third parties				
Energy purchased for resale	–	–	6,307,803	5,148,833
Charges for use of the main transmission grid (-) ESS and ERR	–	–	1,371,210	1,309,112
Materials, supplies and third parties' services	13,285	14,661	626,018	630,660
Construction costs	–	–	1,225,278	1,424,834
Loss / Recovery of assets	339	8,144	35,926	254,975
Other supplies	12,215	4,563	111,364	141,896
	25,839	**27,368**	**9,677,599**	**8,910,310**
(=) GROSS ADDED VALUE	**(23,668)**	**(10,649)**	**9,682,533**	**8,255,807**
(-) Depreciation and amortization	**2,386**	**1,989**	**809,272**	**716,231**
(=) NET ADDED VALUE	**(26,054)**	**(12,638)**	**8,873,261**	**7,539,576**
(+) Transferred added value				
Equity in earnings of investees	1,764,810	1,247,652	125,668	164,672
Financial income	32,623	58,560	1,122,842	672,952
Other Income	375	897	304,777	282,709
	1,797,808	**1,307,109**	**1,553,287**	**1,120,333**
	1,771,754	**1,294,471**	**10,426,548**	**8,659,909**

(continued)

Statements of Added Value

for the six-month periods ended June 30, 2026 and 2025

All amounts expressed in thousands of Brazilian reais

DISTRIBUTION OF ADDED VALUE	Parent Company				Consolidated			
	06.30.2026	%	06.30.2025	%	06.30.2026	%	06.30.2025	%
Personnel								
Salaries and management fees	20,143		19,828		342,837		342,775	
Private pension and health plans	4,834		5,012		130,783		118,952	
Meal and education allowance	599		753		43,216		42,977	
Social security charges - FGTS	1,158		924		19,440		19,101	
Long-Term Incentive Plan - ILP	15,220		3,183		21,393		3,864	
Voluntary Dismissal Program	–		248		18,894		20,979	
Provisions for profit sharing	10,823		8,350		104,715		90,354	
	52,777	**3.0**	**38,298**	**3.0**	**681,278**	**6.5**	**639,002**	**7.4**
Government								
Federal								
Tax	24,592		2,065		1,577,420		1,327,269	
Sectorial charges	–		–		2,550,490		2,117,505	
State	3		7		1,900,847		1,778,237	
Municipal	86		72		7,407		6,916	
	24,681	**1.4**	**2,144**	**0.2**	**6,036,164**	**57.9**	**5,229,927**	**60.4**
Third Parties								
Interest	8,794		13,813		1,922,102		1,525,883	
Leasing and rent	2,336		2,568		44,895		25,962	
Donations, subsidies and contributions	–		–		606		904	
	11,130	**0.6**	**16,381**	**1.2**	**1,967,603**	**18.9**	**1,552,749**	**17.9**
Shareholders								
Accumulated profits	1,683,166		1,237,648		1,683,166		1,237,648	
Non-controlling interests	–		–		58,337		583	
	1,683,166	**95.0**	**1,237,648**	**95.6**	**1,741,503**	**16.7**	**1,238,231**	**14.3**
	1,771,754	**100.0**	**1,294,471**	**100.0**	**10,426,548**	**100.0**	**8,659,909**	**100.0**

The Management Notes are an integral part of this interim financial information.

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 2026

All amounts expressed in thousands of Brazilian reais

1. Operations

Companhia Paranaense de Energia (Copel, Company or Parent Company) is a publicly-held company with shares traded on the Novo Mercado segment of B3 S.A. - Brasil, Bolsa Balcão Stock Exchange, as well as on the New York Stock Exchange (NYSE) and the Madrid Stock Exchange, in the Latin American segment (Latibex). Copel is headquartered in Brazil, at Rua José Izidoro Biazetto, nº 158, Block A, in the city of Curitiba, State of Paraná.

The Company's main activities include research, study, planning, construction, and operation of systems for the production, transformation, transportation, distribution, and trading of energy in any form, primarily electric power. These activities are regulated by the Brazilian Electricity Regulatory Agency (Aneel), which is linked to the Ministry of Mines and Energy (MME).

The Parent Company acts as a holding company, with equity interests in subsidiaries, joint ventures and associates, as well as minority interests in other companies.

Capacity Reserve Auction

On March 18, 2026, according to Material Fact 01/26 issued by Copel, the Company was successful in the Capacity Reserve Auction in the form of Power (“LRCAP”), being declared the winner for the sale of the Power product through the HPP Segredo (“Segredo”) and the HPP Foz da Areia (“FDA”), contributing 1,862.8 MW (1,172.34 MW from Segredo and 690.47 MW from FDA) of total installed capacity to be sold over a 15 year term, with fixed gross revenue set at R$963.2 million p.a for the HPP Foz da Areia and R$1,635.4 million p.a for the HPP Segredo. The projected investment is R$4.9 billion (R$3.6 billion for Segredo and R$1.3 billion for FDA), and operations are scheduled to begin in August 2030 for both plants.

Copel DIS Periodic Tariff Review

On June 23, 2026, according to Material Fact 04/26 issued by Copel, as a result of the 6th Periodic Tariff Review (“RTP”) cycle for Copel DIS, Aneel approved the new tariff structure for Copel DIS, setting the net Regulatory Asset Base (“RAB”) at R$19,936.2 million, reflecting the recognition of prudent investments made by the Company in electric assets over the past five years. Parcel B, consisting of return on capital, operating costs, annual costs of movable and immovable facilities, depreciation, among others, changed to R$5,720.9 million.

1.1. Equity interests of Copel

As of June 30, 2026, the only change in equity interests as of December 31, 2025, was the sale of Copel GeT SPE (UTE Figueira) (Note 37.1). In accordance with Note 37.2, the divestment process for the associate Dona Francisca Energética S.A. is currently underway.

2. Concessions and Authorizations

As of June 30, 2026, there have been no material changes in the concession and authorization agreements in relation to what was published in the financial statements as of December 31, 2025, except for the termination of the UTE Figueira concession (Note 37.1).

3. Basis of Preparation

3.1. Declaration of conformity

These individual and consolidated interim financial statements, prepared in accordance with technical pronouncement CPC 21 (R1) - Interim Financial Reporting and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), are presented in accordance with the rules issued by the Brazilian Securities and Exchange Commission (CVM) and disclose all relevant information specific to individual and consolidated interim financial statements, and only such information, which is consistent with that used by management in its administration. These interim financial statements have been prepared to update users on material events and transactions during the period and should be analyzed in conjunction with the annual financial statements for the year ended December 31, 2025, issued on February 26, 2026.

The issue of these individual and consolidated interim financial statements was authorized by the Board of Directors on August 5, 2026.

3.2. Basis of measurement

The individual and the consolidated financial interim statements have been prepared under the historical cost, except for certain financial instruments, as described in the respective accounting policies and notes.

3.3. Functional and presentation currency

The individual and the consolidated financial interim statements are presented in Brazilian Reais, which is the functional and presentation currency of the Company. The amounts are presented in thousands of reais and are rounded to the nearest thousand, unless otherwise indicated.

3.4. Use of estimates and judgments

The information on the use of estimates and judgments regarding the application of the accounting policies adopted that have effects on the amounts recognized in these interim financial statements is the same as that disclosed in Note 3.4 of the financial statements as of December 31, 2025.

3.5. Management’s judgment on going concern

Management has not identified events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern. The main bases of judgment used by Management are disclosed in Note 3.5 of the financial statements as of December 31, 2025.

4. Material Accounting Policies

The accounting policies of the Company are consistent with those presented in the financial statements as of December 31, 2025, except for the practice adopted in 2026 regarding the drawn reverse factoring described below. Revisions to accounting standards effective as of January 1, 2026, did not have a significant impact on the Company’s interim financial statements.

4.1. Reverse factoring operations

Starting in 2026, Copel began offering its suppliers the option to receive payment through reverse factoring operations. This method is made available so that suppliers can advance receivables through a financial institution in exchange for a discount, while Copel pays the financial institution the same amount on the same payment date originally agreed upon with the supplier. Therefore, this transaction does not alter the amounts, nature, or timing of the liability (including previously agreed-upon terms, prices, and conditions) and does not impose financial charges on the Company, so that the Company continues to recognize operating suppliers in the statement of cash flows.

5. Cash and Cash Equivalents

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Cash and bank accounts	1,421	733	366,099	379,611
Financial investments with immediate liquidity	28,748	37,804	2,906,507	2,750,752
	30,169	**38,537**	**3,272,606**	**3,130,363**

Financial investments refer to Bank Deposit Certificates ("CDB"), Repurchase Agreements and Exclusive fixed income investment fund which, depending on the incidence of IOF and the liquidity period negotiated at the time of contracting, have an average return of 99.94% (100.12% as of December 31, 2025) the Interbank Deposit Certificate ("CDI").

6. Bonds and Securities

Category	Index	Parent Company		Consolidated	
		06.30.2026	12.31.2025	06.30.2026	12.31.2025
Units in Funds	CDI	97	93	543,021	593,217
Bank Deposit Certificates – CDB	96% to 101% of CDI	–	–	91,964	82,929
Committed Operation	98% of CDI	–	–	17,480	15,635
		97	**93**	**652,465**	**691,781**
	Current	**97**	**93**	**161**	**895**
	Noncurrent	**–**	**–**	**652,304**	**690,886**

The terms of the securities range from 2 to 57 months starting from the end of the period. Most of the balance is tied up in financial guarantees for long-term contracts.

7. Trade Accounts Receivable

Consolidated	Balances falling due	Overdue		06.30.2026	12.31.2025
		Up to 90 days	More than 90 days		
Electricity sales to final customers and Charges for use of the system - Copel DIS (a)	1,778,926	419,100	159,364	2,357,390	2,417,116
Unbilled electricity sales to final customers and Charges for use of the system - Copel DIS	861,879	–	–	861,879	931,460
Electricity sales for final customers	116,977	1,608	5,091	123,676	141,425
Other consumers receivables	68,665	30,543	15,943	115,151	111,580
Energy supply	708,227	2,180	127,988	838,395	957,605
Charges for use of the transmission system	119,342	1,693	38,675	159,710	159,278
(-) Expected credit losses (Note 7.2)	(29,052)	(19,797)	(246,075)	(294,924)	(255,318)
	3,624,964	**435,327**	**100,986**	**4,161,277**	**4,463,146**
			Current	**3,999,644**	**4,300,957**
			Noncurrent	**161,633**	**162,189**

(a) Includes the balance of debt installments of Copel DIS (Note 7.1).

7.1. Debt installments

	06.30.2026	12.31.2025
Residential	91,169	99,097
Industrial	67,483	69,950
Commercial	284,774	298,725
Rural	12,909	9,212
Public Entities	4,198	4,647
Public lighting	496	419
Public service	1,613	1,931
(-) Adjustment to present value	(95,619)	(99,910)
	367,023	**384,071**

The debt installment balances from Copel DIS, as of June 30, 2026, are at present value considering the weighted average discount rate of 1.19% a.m. (1.20% a.m. as of December 31, 2025).

7.2. Expected credit losses

Consolidated	Balance as of January 1, 2026	Additions / (Reversals)	Write offs	Balance as of June 30, 2026
Electricity sales to final customers, Charges for use of the system and other consumers receivables - Copel DIS	97,054	119,927	(84,645)	132,336
Electricity sales to final customers and other consumers receivables - Copel COM	3,016	175	—	3,191
Energy supply and Charges for use of the transmission system	155,248	6,313	(2,164)	159,397
	255,318	**126,415**	**(86,809)**	**294,924**

8. Net Sectorial Financial Assets and Liabilities

Consolidated	Balance as of January 1, 2026	Operating revenues		Financial results	Tariff flags	Statement of Financial Position	Balance as of June 30, 2026
		Constitution	Amortization	Updating		Constitution	
Portion A							
Electricity purchased for resale – Itaipu	180,440	(30,520)	(52,631)	30,030	–	–	127,319
Electricity purchased for resale – CVA Energy	378,860	283,494	(46,453)	7,883	(33,267)	–	590,517
Transport of energy using the transmission system – basic grid	191,015	103,721	(74,633)	13,703	–	–	233,806
Transport of energy purchased from Itaipu	9,039	20,812	3,994	1,078	–	–	34,923
System Service Charges - ESS	(2,228)	15,754	(8,232)	(156)	(2,490)	–	2,648
Energy Development Account - CDE	273,573	240,762	(10,745)	27,371	–	–	530,961
Proinfa	22,126	(27,422)	(21,848)	(427)	–	–	(27,571)
Other financial components							
Refunds of Pis and Cofins (Note 12.3)	(415,461)	–	415,505	–	–	(2,183)	(2,139)
Neutrality	(152,473)	(85,057)	106,598	(8,091)	–	–	(139,023)
Hydrological risk	(438,715)	(203,481)	206,547	(13,870)	–	–	(449,519)
Tariff refunds	(141,898)	(26,646)	67,444	(2,311)	–	–	(103,411)
Overcontracting	149,292	232,944	(39,199)	11,405	(46,893)	–	307,549
CDE Water Shortage	(29,353)	–	29,353	–	–	–	–
CDE Eletrobras	(11,555)	7,441	4,018	(467)	–	(13,465)	(14,028)
Anticipation of distributed generation bank	189,204	93,771	–	–	–		282,975
Tariff mitigation mechanism	(242,844)	–	242,844	–	–	–	–
Tariff Deferral	–	26,027	–	291	–		26,318
Other	(42,086)	(12,751)	31,078	(15,651)	–	(1,398)	(40,808)
	(83,064)	**638,849**	**853,640**	**50,788**	**(82,650)**	**(17,046)**	**1,360,517**
Current assets	**400,463**						**717,522**
Noncurrent assets	**400,463**						**642,995**
Current liabilities	**(883,990)**						**–**

9. Accounts Receivable - Concessions

Consolidated	Distribution (Note 9.1)	Generation		Total
		Bonus from the grant (Note 9.2)	Concessions agreements (Note 9.3)	
Balance as of January 1, 2026	**3,679,554**	**845,219**	**78,673**	**4,603,446**
Transfers from contract assets (Note 10)	133,439	—	—	133,439
Fair value recognition (a)	308,770	—	2,688	311,458
Write-offs	(923)	—	—	(923)
Transfers to electricity grid use charges - customers	—	(49,323)	—	(49,323)
Transfers to other receivables (assets held for disposal)	(31,445)	—	—	(31,445)
Interest (Note 28.1)	—	71,265	—	71,265
Balance as of June 30, 2026	**4,089,395**	**867,161**	**81,361**	**5,037,917**
			Current	**14,672**
			Noncurrent	**5,023,245**

(a) Reflects the recognition of a fair value adjustment of R$262,971 at Copel DIS, following Aneel approval of the valuation report arising from the Periodic Tariff Review.

9.1. Power distribution service concession

Balance corresponding to the portion of the investments made in the public service infrastructure, when the useful life of the asset exceeds the term of the concession and which, according to the contractual provision, will be indemnified by the Granting Authority at the end of the concession.

9.2. Bonus from the grant of concession agreements under the quota system

Balance relating to the Bonus for the Grant of the HPP GPS concession contract paid to the Granting Authority, restated by the IPCA and interest, in accordance with the concession contract signed on January 5, 2016.

9.3. Power generation concessions agreements

Residual balance of the electricity generation assets of HPP GPS and HPP Mourão I, depreciated until 2015, when the concessions expire. In August 2022, Copel filed with Aneel the appraisal reports relating to the residual values, with a base date of July 2015, for inspection by the regulatory agency. In order to establish guidelines for the process of recognizing complementary investments to the basic project, as referred to in Article 2 of Decree No. 7850/2012, and to establish the form of payment to generation concessionaires, on July 3, 2025, the Ministry of Mines and Energy opened Public Consultation No. 190/2025 in order to propose the process to be followed in the payment of amounts approved by Aneel, pursuant to Normative Resolution No. 1027/2022, covering generation concessionaires, including Copel, with the HPP GPS and HPP Mourão. To date, the public consultation has not been concluded, including its regulation.

10. Contract assets

Consolidated	Distribution (Note 10.1)	Transmission (Note 10.2)		Total
		Concession assets	RBSE assets	
Balance as of January 1, 2026	**824,829**	**7,824,492**	**945,685**	**9,595,006**
Acquisitions	1,053,253	–	–	1,053,253
Customers contributions	(135,512)	–	–	(135,512)
Remuneration	–	680,745	66,180	746,925
Transfers to intangible assets (Note 16)	(391,296)	–	–	(391,296)
Transfers to accounts receivable – concessions (Note 9)	(133,439)	–	–	(133,439)
Write-offs or disposal	(4,725)	–	–	(4,725)
Realization of fair value adjustments recognized in the business combination	–	1,571	–	1,571
Transfers to electricity grid use charges – customers	–	(423,327)	(142,967)	(566,294)
Other transfers	(732)	–	–	(732)
Balance as of June 30, 2026	**1,212,378**	**8,083,481**	**868,898**	**10,164,757**
			Current	**424,364**
			Noncurrent	**9,740,393**

10.1. Power distribution service concession contract

The balance consists of work in progress mainly related to the construction and expansion of substations, distribution lines and networks, and metering equipment, measured at historical cost, net of special liabilities, and which are transferred to the Accounts receivable related to the concessions and Intangible assets as these works are completed. The capitalized costs of loans, financing, and debentures during the construction phase amounted to R$9,190 in the period at an average rate of 0.09% as of June 30, 2026, (R$8,224 at an average rate of 0.11% as of June 30, 2025).

10.2. Transmission service concession contract

Balance of public service contracts for electricity transmission entered with the Granting Authority to construct, operate, and maintain high-voltage lines and substations. There were no significant changes in the assumptions used to calculate the contract asset compared to those disclosed in the financial statements as of December 31, 2025.

Aneel order No. 2,268/2026 established the Permitted Annual Revenue - RAP for the 2026–2027 cycle, such that Copel GeT and its equity interests RAP total R$1,912,535, effective as of July 1, 2026, representing a 5.6% increase over the previous year, primarily due to inflation adjustments to the contracts and the commissioning of reinforcements and improvements. Also in June 2026, Aneel approved the tariff revision for part of Copel GeT transmission concession contracts, resulting in a negative impact of R$58,996.

11. Other Receivables

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
CDE Transfer (a)	–	–	487,405	394,814
Investment disposal (b)	181,897	340,384	181,897	340,384
Indemnification asset	–	–	369,323	346,634
Assets and rights disposal (c)	–	–	328,550	332,744
Services in progress (d)	2,394	3,920	245,818	230,940
Tariff flag	–	–	12,195	17,561
Contractual advances to suppliers	173	–	75,790	35,688
Disposals and decommissioning in progress	5	22	81,815	33,829
Advance payments to employees	444	189	23,744	11,816
Other receivables	459	519	96,715	99,972
	185,372	**345,034**	**1,903,252**	**1,844,382**
Current	**185,340**	**345,002**	**1,064,699**	**1,050,086**
Noncurrent	**32**	**32**	**838,553**	**794,296**

(a) Balance receivable from the Energy Development Account (CDE) to cover tariff discounts (Law No. 10,438/2002 and Decree No. 7,891/2013), with the monthly quota stipulated in the Annual Tariff Adjustment/Revision. Each month, the Company estimates the differences to be offset in the next tariff adjustment. On June 30, 2026, the balance receivable for the monthly quota is R$142.313, the balance to be offset in the 2025-2026 cycle is R$354.341, and the balance in progress is negative by R$9.249 (on December 31, 2025, respectively, R$88,979, R$143,611, and R$162,224).

(b) Balance resulting mainly from the divestment of Compagas completed in 2024, with receipt of R$326,885 received in September 2025, R$174,892 in March 2026, and full settlement expected in September 2026.

(c) Refers to the balance receivable arising from the sale of assets no longer used by Copel GeT and FDA concessions in 2024.

(d) Refers mainly to expenses related to R&D and PEE projects in progress, which are recorded as assets against cash during execution. Once completed and approved by Aneel, the balances of this asset are offset against the respective liability, which was initially recorded as a contra-entry to income, as a deduction from operating revenue.

12. Taxes

12.1. Deferred income tax and social contribution

Parent Company	Balance as of January 1, 2026	Recognized in income	Balance as of June 30, 2026
Noncurrent assets			
Provisions for legal claims	49,210	2,108	51,318
Expected credit losses	44,592	–	44,592
Tax losses and negative tax basis	11,370	43,329	54,699
Post-employment benefits	13,884	(133)	13,751
Voluntary retirement program	452	(25)	427
Others	21,333	6,139	27,472
	140,841	**51,418**	**192,259**
(-) Noncurrent liabilities			
Escrow deposits monetary variation	22,982	1,104	24,086
Right-of-use asset	2,625	–	2,625
Financial instruments	616	602	1,218
	26,223	**1,706**	**27,929**
Net	**114,618**	**49,712**	**164,330**

Consolidated	Balance as of January 1, 2026	Recognized comprehensive income	Recognized in the comprehensive income	Balance as of June 30, 2026
Noncurrent assets				
Tax losses and negative tax basis	474,596	64,684	–	539,280
Post-employment benefits	500,458	6,280	–	506,738
Provisions for legal claims	275,585	589	–	276,174
Provision for allocation of PIS and Cofins credits	261,378	10,748	–	272,126
Effects of business combination	205,277	5,938	–	211,215
Fair value in the purchase and sale of power	180,692	29,376	–	210,068
Expected credit losses	132,283	13,085	–	145,368
Lease liability	82,584	798	–	83,382
Impairment	70,700	(65,640)	–	5,060
Amortization – concession	54,964	2,610	–	57,574
Provisions for performance and profit sharing	50,980	(25,853)	–	25,127
Voluntary retirement program	6,509	(2,602)	–	3,907
Concession contracts	15,495	(534)	–	14,961
Research and development and energy efficiency programs	2,910	246	–	3,156
Others	186,985	(2,329)	–	184,656
	2,501,396	**37,396**	**–**	**2,538,792**
(-) Noncurrent liabilities				
Concession contracts	2,268,600	199,657	–	2,468,257
Fair value in the purchase and sale of power	292,910	49,544	–	342,454
Deemed cost of property, plant and equipment	251,766	(7,694)	–	244,072
Effects of business combination	277,123	(4,464)	–	272,659
Accelerated depreciation	47,878	(585)	–	47,293
Right-of-use asset	75,825	–	–	75,825
Escrow deposits monetary variation	55,559	2,606	–	58,165
Transaction cost on loans and financing and debentures	54,236	29,412	–	83,648
Others	168,691	5,716	(214)	174,193
	3,492,588	**274,192**	**(214)**	**3,766,566**
Net	**(991,192)**	**(236,796)**	**214**	**(1,227,774)**
Assets presented in the Statement of Financial Position	**991,404**			**851,402**
Liabilities presented in the Statement of Financial Position	**(1,982,596)**			**(2,079,176)**

12.1.1. Projection for realization of deferred income tax and social contribution

	Parent Company		Consolidated	
	Assets	Liabilities	Assets	Liabilities
2026	3,016	(877)	410,162	(193,011)
2027	11,273	(1,760)	506,650	(362,315)
2028	11,078	(1,682)	235,401	(322,406)
2029	3,345	(1,646)	190,781	(280,020)
2030	3,328	(1,650)	128,591	(248,523)
2031 to 2033	10,016	(4,980)	179,996	(546,341)
After 2033	150,203	(15,334)	887,211	(1,813,950)
	192,259	**(27,929)**	**2,538,792**	**(3,766,566)**

12.1.2. Unrecognized tax credits

In addition to the deferred income tax and social contribution credits recorded in assets, on June 30, 2026, the Company did not recognize income tax and social contribution credits on income tax and social contribution tax losses in the amount of R$140,567 (R$129,694 on December 31, 2025) for not having reasonable assurance of generation of future taxable profits sufficient to allow the utilization of these tax credits, mainly at Cutia Empreendimentos Eólicos S.A. (subsidiary of Copel GeT).

12.2. Other taxes recoverable and other tax obligations

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Current assets				
Recoverable ICMS (VAT)	–	–	193,494	194,698
Recoverable PIS/Pasep and Cofins taxes (a)	–	–	230,192	229,626
Other recoverable taxes	68	68	1,946	1,782
	68	**68**	**425,632**	**426,106**
Noncurrent assets				
Recoverable ICMS (VAT)	–	–	264,610	298,000
Recoverable PIS/Pasep and Cofins taxes (a)	44,140	43,458	637,188	732,077
Other recoverable taxes	–	–	95,314	97,505
	44,140	**43,458**	**997,112**	**1,127,582**
Current liabilities				
ICMS (VAT) payable	–	–	196,699	252,029
ICMS installment payment (b)	–	–	–	8,030
PIS/Pasep and Cofins payable	–	16,790	85,108	149,081
IRRF on interest on capital	–	–	–	168,009
Special Tax Regularization Program – Pert	–	–	75,394	72,499
Other taxes	83	860	21,710	27,625
	83	**17,650**	**378,911**	**677,273**
Noncurrent liabilities				
ICMS (VAT) payable	–	–	10,960	10,965
ICMS installment payment (b)	–	–	–	4,940
Special Tax Regularization Program – Pert	–	–	194,768	223,543
	–	**–**	**205,728**	**239,448**

Asset and liability balances are presented on a net basis, considering the Company's right and intention to realize the asset and liability on a net basis.

(a) The consolidated balance includes amounts related to Pis and Cofins credits on ICMS (Note 12.3).

(b) On March 25, 2026, in light of the benefits provided by Law No. 22,764 of 2025, the Company decided to pay off its outstanding installment payments in full.

12.3. Pis and Cofins credit on ICMS - Copel Distribuição

Balance resulting from the final and unappealable decision in June 2020, regarding the lawsuit filed by Copel DIS in 2009, which recognized the right to exclude from the PIS and Cofins tax base the full amount of ICMS included in outgoing invoices, as detailed in Note 12.3 of the financial statements as of December 31, 2025.

The following table shows the movement of the tax credit recorded in assets:

Balance as of January 1, 2026	**857,674**
Monetary variation	27,404
Offsetting with taxes payable	(119,280)
Balance as of June 30, 2026	**765,798**
Current	**218,680**
Noncurrent	**547,118**

The table below shows the movement in the provision for allocation of PIS and Cofins credits, resulting from the amounts under discussion for return to the consumer.

Balance as of January 1, 2026	**780,553**
Monetary variation	22,002
(-) Transfer to sectorial financial liabilities	(2,183)
Balance as of June 30, 2026	**800,372**
Current	**236,377**
Noncurrent	**563,995**

The Direct Unconstitutionality Proceeding ("ADI") filed by the Brazilian Association of Electric Energy Distributors (Abradee) questioning Law No. 14,385/2022 was partially upheld on August 14, 2025, resulting in the confirmation of the constitutionality of this law. However, according to the Judgment published on December 10, 2025, it was also determined: (i) that the 10-year period be observed, counted from the date of the effective refund of the undue payment to the distributors or the final approval of the compensation made by them; (ii) that the deduction of taxes levied on the refund, as well as specific fees incurred by the concessionaires, be allowed for the purpose of obtaining the refund of the undue payment; and (iii) that the receipt in good faith of the excess amount by the consumer user shall not be subject to refund.

Still the publication of the Judgment, there are still some issues to be resolved by the Brazilian Supreme Court ("STF"), in particular some contradictions between what was discussed during the trial by the Justices and what was stated in the Judgment regarding the application of the statute of limitations.

In view of this, Abradee filed an appeal for clarification, which is why there are still issues that may be addressed by the STF in the context of ADI 7324. Thus, the Company believes that there are insufficient grounds to change the amounts already recorded and presented in these financial statements. It should be noted that the Company continues to actively monitor the legal proceedings and any developments.

12.4. Reconciliation of provision for income tax (IRPJ) and social contribution (CSLL)

Parent Company	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Income before IRPJ and CSLL	**1,633,454**	**1,233,758**	**952,885**	**570,000**
(-) Result of equity investments (a)	(1,080,810)	(1,249,020)	(363,524)	(578,552)
	552,644	**(15,262)**	**589,361**	**(8,552)**
IRPJ and CSLL (34%)	**(187,899)**	**5,189**	**(200,383)**	**2,908**
Tax effects on:				
Interest on equity (JCP)	240,040	–	240,040	–
Dividends	56	100	8	100
Nondeductible expenses	(2,463)	(1,399)	(1,401)	(868)
Others	(22)	–	(22)	–
INCOME TAX AND SOCIAL CONTRIBUTION	**49,712**	**3,890**	**38,242**	**2,140**
Effective rate – %	(9.0)%	25.5 %	(6.5)%	25.0%

a) Equity in earnings of adjusted for amounts recognized as interest income on own capital (JCP) of subsidiaries and for the provision for losses in subsidiaries.

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Income before IRPJ and CSLL	**2,233,902**	**1,754,693**	**1,218,663**	**819,686**
(-) Result of equity investments	(125,668)	(164,672)	(55,883)	(64,256)
	2,108,234	**1,590,021**	**1,162,780**	**755,430**
IRPJ and CSLL (34%)	**(716,800)**	**(540,607)**	**(395,346)**	**(256,846)**
Tax effects on:				
Interest on equity (JCP)	240,040	–	240,040	–
Dividends	56	100	8	100
Nondeductible expenses	(12,311)	(3,655)	(10,184)	4,688
Tax incentives	632	5,522	112	5,050
Unrecognized tax loss and negative basis of CSLL	(10,900)	(14,658)	(5,064)	(4,579)
Difference between tax bases of deemed profit and taxable profit	(5,196)	11,629	(3,799)	(1,048)
Effect of nontaxable monetary variation (Selic) on undue tax payments	9,317	18,661	4,490	8,992
Others	2,763	6,546	(1,461)	(2,479)
INCOME TAX AND SOCIAL CONTRIBUTION	**(492,399)**	**(516,462)**	**(171,204)**	**(246,122)**
Effective rate – %	23.4%	32.5%	14.7%	32.6%

Regarding uncertainties about the treatment of income taxes, the Company has made assessments and concluded that it is more likely than not that the treatments will be accepted by the tax authority.

12.5. Consumption tax reform

The Company continues to implement its action plan, focusing on completing the necessary measures to adapt to the changes that will take effect starting in 2027, notably the elimination of PIS and Cofins contributions and the introduction of the Contribution on Goods and Services (CBS).

The Company continuously monitors legislative updates, infra-legal regulations, and discussions within the sector, periodically reviewing its estimates, assumptions, and judgments in light of new information available. Any effects resulting from future changes in legislation or its interpretation will be reflected prospectively in the financial statements for the period in which such changes are effectively known or implemented.

13. Judicial deposits

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Taxes	117,346	114,511	208,634	216,138
Labor	1,962	1,260	95,334	86,187
Civil	24	15	49,066	47,732
Easements	–	–	18,746	16,413
Customers	–	–	2,909	2,720
Others	1,345	1,956	4,222	4,759
	120,677	**117,742**	**378,911**	**373,949**

14. Investments

14.1. Changes in investments

Parent Company	Balance as of January 1, 2026	Equity in earnings	Equity valuation adjustments	Investment/ AFAC	Dividends and JCP	Other (a)	Balance as of June 30, 2026
Subsidiaries							
Copel GeT	15,104,664	883,037	–	107	(2,215,446)	1,201	13,773,563
Copel DIS	7,955,689	698,277	–	485	(296,213)	2,643	8,360,881
Copel SER	57,477	(261)	(65)	–	–	–	57,151
Copel COM	312,720	42,881	–	–	(38,160)	1,511	318,952
Elejor	–	136,136	(135)	–	–	(88,764)	47,237
Elejor – concession rights	7,726	–	–	–	–	(377)	7,349
	23,438,276	**1,760,070**	**(200)**	**592**	**(2,549,819)**	**(83,786)**	**22,565,133**
Joint Ventures							
Voltalia São Miguel do Gostoso I	108,705	1,468	–	–	–	–	110,173
Voltalia São Miguel do Gostoso – authorization rights	7,836	–	–	–	–	(184)	7,652
	116,541	**1,468**	**–**	**–**	**–**	**(184)**	**117,825**
Associates							
Dona Francisca Energética (Note 37.2)	34,608	3,272	–	–	–	(37,880)	–
	34,608	**3,272**	**–**	**–**	**–**	**(37,880)**	**–**
	23,589,425	**1,764,810**	**(200)**	**592**	**(2,549,819)**	**(121,850)**	**22,682,958**

(a) It includes the amortization amount for the concession/authorization right, the effects of the ILP on the Subsidiaries, the reclassification of Dona Francisca to assets held for sale, and the reversal of Elejor's overdraft liability resulting from the renegotiation of the use of public property (Note 23).

AFAC – Advance for future capital increase.

JCP – Interest on equity.

Consolidated	Balance as of January 1, 2026	Equity in earnings	Amortization	Dividends and JCP	Other (a)	Balance as of June 30, 2026
Joint Ventures						
Voltalia São Miguel do Gostoso I	108,705	1,468	–	–	–	110,173
Voltalia São Miguel do Gostoso – authorization rights	7,836	–	–	–	(184)	7,652
Caiuá	128,447	13,947	–	(17,504)	–	124,890
Integração Maranhense	219,616	9,319	–	(10,087)	–	218,848
Matrinchã	1,037,374	30,144	–	–	–	1,067,518
Guaraciaba	544,395	20,756	–	–	–	565,151
Paranaíba	327,644	16,943	–	(5,312)	–	339,275
Cantareira	425,701	21,922	–	(10,514)	–	437,109
	2,799,718	**114,499**	**–**	**(43,417)**	**(184)**	**2,870,616**
Associates						
Dona Francisca Energética (Note 37.2)	34,608	3,272	–	–	(37,880)	–
Foz do Chopim Energética	14,234	7,897	–	(8,154)	–	13,977
	48,842	**11,169**	**–**	**(8,154)**	**(37,880)**	**13,977**
Investment property	**442**	**–**	**(1)**	**–**	**(125)**	**316**
	2,849,002	**125,668**	**(1)**	**(51,571)**	**(38,189)**	**2,884,909**

(a) Amortization of the authorization rights and reclassification of Dona Francisca to assets held for sale.

JCP – Interest on equity.

14.2. Subsidiaries with non-controlling interests

	Elejor 30%
Balance as of January 1, 2026	**(38,041)**
Loss for the period	58,337
Other comprehensive income	(58)
Balance as of June 30, 2026	**20,238**

As disclosed in Note 23, Elejor renegotiated the terms of the use of public property, which resulted in a gain recognized in the Company's financial results for the second quarter of 2026.

15. Property, Plant and Equipment

15.1. Property, plant and equipment by asset class

Consolidated	Cost	Accumulated depreciation	Balance as of June 30, 2026	Cost	Accumulated depreciation	Balance as of December 31, 2025
In service						
Reservoirs, dams and aqueducts	7,124,264	(5,176,797)	1,947,467	7,124,262	(5,122,566)	2,001,696
Machinery and equipment	8,873,843	(3,803,843)	5,070,000	8,855,177	(3,620,272)	5,234,905
Buildings	1,360,144	(974,016)	386,128	1,359,954	(963,376)	396,578
Land	400,905	(92,460)	308,445	401,001	(85,782)	315,219
Vehicles	14,127	(10,962)	3,165	14,127	(10,609)	3,518
Furniture and fixtures	11,680	(6,695)	4,985	13,312	(7,713)	5,599
(-) Special Obligations	(34,604)	3,342	(31,262)	(34,604)	2,211	(32,393)
	17,750,359	**(10,061,431)**	**7,688,928**	**17,733,229**	**(9,808,107)**	**7,925,122**
In progress						
Cost	659,899	–	659,899	220,430	–	220,430
	659,899	**–**	**659,899**	**220,430**	**–**	**220,430**
	18,410,258	**(10,061,431)**	**8,348,827**	**17,953,659**	**(9,808,107)**	**8,145,552**

Management did not identify any evidence that would justify the need to recognize impairment losses in the period.

15.2. Changes in property, plant and equipment

Consolidated	Balance as of January 1, 2026	Additions	Depreciation	Write-offs or disposal	Transfers	Balance as of June 30, 2026
In service						
Reservoirs, dams and aqueducts	2,001,696	–	(54,229)	–	–	1,947,467
Machinery and equipment	5,234,905	–	(182,297)	(4)	17,396	5,070,000
Buildings	396,578	–	(10,826)	(52)	428	386,128
Land	315,219	–	(6,680)	(94)	–	308,445
Vehicles	3,518	–	(353)	–	–	3,165
Furniture and fixtures	5,599	–	(276)	(3)	(335)	4,985
(-) Special Obligations	(32,393)	–	1,131	–	–	(31,262)
	7,925,122	**–**	**(253,530)**	**(153)**	**17,489**	**7,688,928**
In progress						
Cost	220,430	457,230	–	(272)	(17,489)	659,899
	220,430	**457,230**	**–**	**(272)**	**(17,489)**	**659,899**
	8,145,552	**457,230**	**(253,530)**	**(425)**	**–**	**8,348,827**

During the construction phase, loans, financing and debentures costs are capitalized, which totaled R$11,366 in the period, at an average rate of 0.158% on June 30, 2026 (R$1,328 at an average rate of 0.018% on June 30, 2025).

16. Intangible assets

Consolidated	Concession contract		Concession and authorization rights/goodwill	Other intangibles	Total
	Distribution	Generation			
Balance as of January 1, 2026	**11,868,128**	**5,831,357**	**1,409,777**	**97,347**	**19,206,609**
Acquisitions	–	–	–	22,165	22,165
Transfers from contract assets (Note 10)	391,296	–	–	–	391,296
Other transfers	(4,131)	–	–	–	(4,131)
Amortization quotas – concession (a)	(390,882)	(107,129)	(22,197)	(8,436)	(528,644)
Write-offs or disposal	(33,713)	–	–	(8)	(33,721)
Balance as of June 30, 2026	**11,830,698**	**5,724,228**	**1,387,580**	**111,068**	**19,053,574**

(a) Distribution: amortization during the concession period from the transfer to intangible assets in service or the useful life of the assets, whichever is shorter. Generation: amortization during the concession/authorization period from the start of commercial operation of the project. Other intangibles: annual amortization rate of 20%.

Management did not identify any evidence that would justify recognizing impairment losses on intangible assets.

17. Payroll, Social Charges and Accruals

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Social security liabilities				
Taxes and social contribution	8,086	6,174	36,512	39,029
Social security charges	4,656	3,692	34,682	24,854
	12,742	**9,866**	**71,194**	**63,883**
Labor liabilities				
Payroll, net	–	136	146	15,606
Vacation	2,224	1,468	77,618	53,674
Performance bonus and profit sharing	9,254	16,235	83,219	164,277
Voluntary dismissal program (Note 17.1)	106	178	9,990	17,642
Other liabilities	8	10	597	455
	11,592	**18,027**	**171,570**	**251,654**
	24,334	**27,893**	**242,764**	**315,537**
Current	**20,448**	**24,721**	**236,531**	**310,773**
Noncurrent	**3,886**	**3,172**	**6,233**	**4,764**

17.1. Voluntary Dismissal Program - PDV

Remaining balance payable in connection with their participation in the voluntary dismissal programs established by the Company in August 2023, February 2025, and March 2026.

18. Accounts Payable to Suppliers

Consolidated	06.30.2026	12.31.2025
Energy power	2,140,449	2,159,585
Materials and supplies	689,426	677,568
Charges for use of grid system	367,891	356,058
	3,197,766	**3,193,211**
Current	**3,061,787**	**3,059,667**
Noncurrent	**135,979**	**133,544**

18.1. Accounts payable to suppliers - Reverse factoring operations

Starting in 2026, the Company entered into supplier financing agreements (reverse factoring) with certain financial institutions, whereby these institutions acquired the rights to accounts payable owed to the suppliers. The terms and conditions of the agreements have not changed with respect to Copel accounts payable to these suppliers. As of June 30, 2026, the outstanding balance totals R$20,029, relating to agreements with suppliers of materials and services.

19. Loans and Financing

Consolidated Company	Contracts	Guarantees	06.30.2026	12.31.2025
Copel GET	Banco do Brasil - BNDES Transfer	Copel surety guarantee and Revenue from energy sales from the plant.	41,616	53,967
	BNDES	Copel surety guarantee; revenue from energy sales from the plant or revenue from energy transmission services; and fiduciary assignment of credit rights.	460,692	473,225
			502,308	**527,192**
Copel DIS	Banco do Brasil	Personal Guarantee.	751,705	751,784
	Caixa Econômica Federal	Own revenue; issue of promissory notes and commercial duplicates.	958	1,916
			752,663	**753,700**
Jandaíra Wind Complex	Banco do Nordeste do Brasil	Bank guarantee, with surety consideration from Copel GET.	158,750	165,041
Vilas Wind Complex	Banco do Nordeste do Brasil	Bank guarantee, with surety consideration from Copel GET.	478,982	486,428
Aventura Wind Complex	Banco do Nordeste do Brasil	Bank guarantee, with surety consideration from Copel GET.	291,958	299,015
SRMN Wind Complex	Banco do Nordeste do Brasil	Bank guarantee, with surety consideration from Copel GET.	510,124	516,797
Brisa Wind Complex	BNDES	Copel GET surety guarantee; Copel surety bond; pledge of shares owned by Copel GET; fiduciary assignment of credit rights and revenues.	45,612	49,301
São Bento Wind Complex	BNDES	Copel GET surety guarantee; pledge of shares owned by Copel GET; fiduciary assignment of energy sales receivables; fiduciary assignment of machinery and equipment.	88,806	98,240
Cutia	BNDES	Copel GET surety guarantee; pledge of shares owned by Copel GET; fiduciary assignment of credit rights.	467,207	477,502
Costa Oeste	BNDES	Copel GET surety guarantee; pledge of shares owned by Copel GET; fiduciary assignment of credit rights.	5,559	6,613
Marumbi	BNDES	Copel GET surety guarantee; pledge of shares owned by Copel GET; fiduciary assignment of credit rights.	8,307	9,551
		Gross debt	**3,310,276**	**3,389,380**
		(-) Transaction cost	**(20,461)**	**(20,961)**
		Total	**3,289,815**	**3,368,419**
		Current	**224,040**	**217,827**
		Noncurrent	**3,065,775**	**3,150,592**

The average debt cost is disclosed in Note 32.3.

19.1. Maturity of noncurrent installments

06.30.2026	Consolidated		
	Gross debt	(-) Transaction cost	Total
2027	485,885	(1,357)	484,528
2028	552,101	(2,035)	550,066
2029	176,213	(1,801)	174,412
2030	170,550	(1,754)	168,796
2031	166,005	(1,658)	164,347
After 2031	1,532,794	(9,168)	1,523,626
	3,083,548	**(17,773)**	**3,065,775**

19.2. Changes in loans and financing

	Consolidated
Balance as of January 1, 2026	**3,368,419**
Funding	550,000
(-) Transaction costs	(213)
Charges and monetary variations	186,564
Payment – principal	(653,970)
Payment – charges	(160,985)
Balance as of June 30, 2026	**3,289,815**

19.3. Covenants

The loan and financing agreements contain clauses requiring the maintenance of economic and financial ratios within pre-established parameters, with annual compliance requirements, as well as other conditions to be met, as detailed in the financial statements as of December 31, 2025. On December 31, 2025, all the financial indicators measured annually were fully met and on June 30, 2026, all the other agreed indicators and conditions were fully met.

20. Debentures

Consolidated Company	Issue	Guarantee	06.30.2026	12.31.2025
Copel GeT	7th	Copel surety guarantee.	1,056,000	1,041,335
	8th		1,419,016	1,417,381
	9th		1,649,168	1,652,545
	10th		2,146,747	2,113,824
	11th		1,276,523	–
			7,547,454	**6,225,085**
Copel DIS	5th	Copel surety guarantee.	489,086	472,350
	6th		664,503	641,867
	7th		817,884	1,264,553
	8th		402,719	402,824
	9th		2,435,098	2,377,775
	10th		3,210,508	3,178,399
	11th		2,127,539	–
			10,147,337	**8,337,768**
Brisa Complex	2nd	Real (pledge of shares owned by Copel GET and assignment of credit rights) and Copel surety guarantee.	61,538	65,631
Copel Serviços	1st	Copel surety guarantee.	71,600	71,610
Cutia	1st	Real (pledge of shares owned by Copel GET and assignment of credit rights) and Copel surety guarantee.	300,623	316,081
Mata de Santa Genebra	2nd	Real (pledge of shares owned by Copel GET and assignment of credit rights).	181,441	185,535
	3rd		1,673,132	1,647,525
			1,854,573	**1,833,060**
Elejor	3rd	Copel surety guarantee.	504,803	–
		Gross debt	**20,487,928**	**16,849,235**
		(-) Transaction cost	**(300,927)**	**(218,289)**
		(-) Fair value adjustment (a)	**(192,116)**	**15,978**
		Total	**19,994,885**	**16,646,924**
		Current	**1,976,945**	**1,850,538**
		Noncurrent	**18,017,940**	**14,796,386**

(a) Fair value adjustment of the 3rd series of the 10th and 11th issues of debentures of Copel GeT and Copel DIS.

The average debt cost is disclosed in Note 32.3.

On January 27, 2026, Copel GeT carried out its 11th issue of simple debentures, not convertible into shares, with additional surety guarantee, in a single series in the amount of R$1,200,000, for investments or reimbursement of investments, as detailed in the Deed of Issue. The remuneration corresponds to the variation of the IPCA + 7.1841% p.a., with a maturity of 12 years. Copel GeT entered into interest rate swap agreements for this debenture issue so that the balance of the liability related to this serie now has remuneration linked to the variation of the DI.

On January 19, 2026, Copel DIS made its first issuance of book-entry commercial notes, in a single series in the amount of R$550,000, to reinforce cash flow, as detailed in the Issuance Term. The remuneration corresponds to the variation of the DI + 0.30% p.a., with a maturity of 45 days. On January 29, 2026, Copel DIS made an early settlement of this issue.

On January 27, 2026, Copel DIS made its 11th issue of simple debentures, not convertible into shares, with additional surety guarantee, in a single series in the amount of R$2,000,000, for investments or reimbursement of investments in the improvement, renovation, reinforcement, or expansion of electricity distribution assets, as detailed in the Deed of Issue. The remuneration corresponds to the variation of the IPCA + 7.1841% p.a., with a maturity of 12 years. Copel DIS entered into interest rate swap agreements for this debenture issue so that the balance of the liability related to this serie now has remuneration linked to the variation of the DI.

On June 5, 2026, Elejor made its 3rd issue of simple debentures, not convertible into shares, with additional surety guarantee, in a single series in the amount of R$500,000, for investments or reimbursement of investments in the power generation project and to settle the renegotiated balance of the UBP, as detailed in the Deed of Issue. The remuneration corresponds to the variation of the IPCA + 7.5821% p.a, with a maturity of 10 years. Elejor entered into interest rate swap agreements for this debenture issue, which now pays interest linked to changes in the DI rate.

Derivative financial instruments - Hedge

The following table presents the balance of debentures that were subject to hedging (3rd series of the 10th issue and 11th issue, for both Copel GeT and Copel DIS).

Consolidated	06.30.2026	12.31.2025
Debentures	5,665,519	2,281,263
Adjustment to fair value	(192,116)	15,978
Debentures at fair value	**5,473,403**	**2,297,241**
Effects of fair value hedge (swap)		
Passive position	199,458	23,535
Debentures at fair value with hedge effects	**5,672,861**	**2,320,776**

The following table shows the change in the hedge (swap).

	Consolidated
Balance as of January 1, 2026	**23,535**
Updating	177,460
Liquidation	(1,537)
Balance as of June 30, 2026	**199,458**
Current	**4,278**
Noncurrent	**195,180**

20.1. Maturity of noncurrent installments

06.30.2026	Consolidated				
	Gross debt	(-) Transaction cost	Debt balance	Hedge effects (swap)	Debt balance + hedge
2027	633,075	(19,648)	613,427	2,927	616,354
2028	1,585,223	(37,780)	1,547,443	7,862	1,555,305
2029	2,376,901	(36,235)	2,340,666	8,814	2,349,480
2030	2,409,845	(33,353)	2,376,492	10,412	2,386,904
2031	2,226,010	(27,359)	2,198,651	17,844	2,216,495
After 2031	9,044,649	(103,388)	8,941,261	147,321	9,088,582
	18,275,703	**(257,763)**	**18,017,940**	**195,180**	**18,213,120**

20.2. Changes in debentures

	Consolidated
Balance as of January 1, 2026	**16,646,924**
Funding	3,700,000
(-) Transaction costs	(104,635)
Charges and monetary variations	1,475,195
Payment – principal	(525,166)
Payment – charges	(989,339)
Fair value adjustment	(208,094)
Balance as of June 30, 2026	**19,994,885**

20.3. Covenants

The debentures issued contain clauses requiring the maintenance of economic and financial ratios within pre-established parameters, with annual compliance requirements, as well as other conditions to be met, as detailed in the financial statements as of December 31, 2025. The 11th issue of Copel GeT and Copel DIS have the following financial indicators: Consolidated net debt / Consolidated Ebitda less than or equal to 3.5 and Debt service coverage ratio greater than or equal to 1.5. The 3rd Elejor issue has the following financial ratio: Consolidated net debt / Consolidated Ebitda less than or equal to 4.5. For all of these emissions, the calculation of the indicator is based on figures from Copel consolidated financial statements.

On December 31, 2025, all the financial indicators measured annually were fully met and on June 30, 2026, all the other agreed indicators and conditions were fully met.

21. Post-employment Benefits

The Company sponsors pension plans for supplementary retirement and pension benefits and health and dental care plans for its active employees and their legal dependents. Information on the plans is disclosed in Note 21 of the financial statements as of December 31, 2025.

	Parent Company	Consolidated
Balance as of January 1, 2026	**41,027**	**1,478,157**
Appropriation of actuarial calculation	2,146	78,888
Appropriation of pension and healthcare contributions	2,916	47,984
Amortizations	(5,636)	(114,343)
Balance as of June 30, 2026	**40,453**	**1,490,686**
Current	**5,066**	**120,729**
Noncurrent	**35,387**	**1,369,957**

22. Research and Development and Energy Efficiency

Consolidated	FNDCT	MME	R&D	Procel	EEP	Total
Balance as of January 1, 2026	**8,571**	**4,285**	**104,691**	**19,560**	**273,993**	**411,100**
Additions	25,664	12,831	25,283	8,166	32,666	104,610
Performance agreement	–	–	–	–	6,889	6,889
Interest rate (Note 30)	–	–	2,843	740	8,642	12,225
Transfers to assets	–	–	(1,048)	–	–	(1,048)
Payments	(26,484)	(13,243)	(9,860)	–	(3,407)	(52,994)
Concluded projects	–	–	(2,428)	–	(8,984)	(11,412)
Balance as of June 30, 2026	**7,751**	**3,873**	**119,481**	**28,466**	**309,799**	**469,370**
					Current	**92,623**
					Noncurrent	**376,747**

23. Accounts Payable Related to Concessions

Amounts payable arising from the granting of concessions for the following power plants: Mauá, Salto Caxias and Segredo HPPs by Copel GeT, Foz do Areia HPP by the FDA and Fundão and Santa Clara HPPs by Elejor.

Balance as of January 1, 2026	**1,106,327**
Renegotiation of use of public property	(298,295)
Adjustment to present value	18,186
Monetary variations	41,279
Payments	(485,671)
Balance as of June 30, 2026	**381,826**
Current	**42,013**
Noncurrent	**339,813**

Elejor Renegotiates Use of Public Property (UBP)

According to Material Fact No. 03/26, on May 21, 2026, Elejor signed the fourth renegotiation to the concession agreement for the Santa Clara and Fundão HPPs, formalizing its participation in the renegotiation of the upcoming installments due under the use of public property ("UBP"), pursuant to Law No. 15,235/2025. In May 2025, a gain of R$298,295 was recorded in the financial results (R$187,720, net of taxes). The amount of R$420,631, officially calculated and published by Aneel as of the base date of December 8, 2025, was adjusted using the Selic rate and, after deducting the monthly installments paid between February and May 2026, Elejor settled the final amount of R$410,817 in June 2026.

24. Right-of-use Asset and Lease Liability

24.1. Right-of-use asset

Consolidated	Balance as of January 1, 2026	Additions	Amortization	Write-offs	Balance as of June 30, 2026
Real estate	168,753	12,642	(5,970)	—	175,425
Vehicles	67,629	17,285	(26,409)	—	58,505
Equipment	29,918	—	(5,988)	(2,400)	21,530
	266,300	**29,927**	**(38,367)**	**(2,400)**	**255,460**

24.2. Lease liability

	Parent Company	Consolidated
Balance as of January 1, 2026	**8,542**	**292,962**
Additions	670	29,927
Charges	438	15,406
Payment – principal	(499)	(35,925)
Payment – charges	(438)	(15,234)
Write-offs	(81)	(2,166)
Balance as of June 30, 2026	**8,632**	**284,970**
Current	**624**	**60,043**
Noncurrent	**8,008**	**224,927**

The Company defines the discount rate based on the nominal interest rate applied to the last fundraising, disregarding subsidized or incentivized funding. The interest rates applied to already registered lease agreements vary from 5.60% to 15.55% p.a.

25. Other Accounts Payable

	Parent Company		Consolidated	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
Generation deviation – wind projects (Note 32.2.6)	–	–	725,588	612,111
Disposal of investments - advance payment (a)	–	–	–	22,500
Payments/returns to consumers	–	–	83,465	69,895
Public lighting rate collected	–	–	79,125	76,373
Aneel Order No. 084/2017 provision	–	–	53,626	51,500
Pledges in guarantee	167	158	25,837	31,811
Financial offset for the use of water resources	–	–	24,144	32,664
Provision for losses on shareholdings (b)	–	88,764	–	–
Other liabilities	2,638	357	81,430	92,258
	2,805	**89,279**	**1,073,215**	**989,112**
Current	**1,121**	**173**	**882,059**	**784,575**
Noncurrent	**1,684**	**89,106**	**191,156**	**204,537**

(a) Advance payment received from the sale of minor assets by Copel GeT, 50% of which was written off in March 2025, and the balance was written off in April 2026 upon completion of the transaction (Note 37.1).

(b) Provision arising from Elejor's negative equity, reset following the renegotiation of the UBP (Note 23).

26. Provision for legal claims and Other provisions

The Company and its subsidiaries are involved in lawsuits and administrative proceedings before courts and government agencies. These proceedings result from the normal course of its activities and cover labor, civil, tax, environmental and regulatory issues. There have been no significant changes in the details of the lawsuits in relation to what was disclosed in the financial statements as of December 31, 2025.

26.1. Change in provisions for legal claims and other provisions

Parent company	Balance as of January 1, 2026	Income			Settlements	Balance as of June 30, 2026
		Additions	Reversals	Monetary restatement		
Tax						
Cofins	114,714	–	–	5,645	–	120,359
Others	18,576	1,445	(4)	577	(1,689)	18,905
	133,290	**1,445**	**(4)**	**6,222**	**(1,689)**	**139,264**
Labor	**4,827**	**3,783**	**(392)**	**2,059**	**(5,480)**	**4,797**
Employee benefits	**492**	**–**	**(125)**	**–**	**–**	**367**
Civil	**–**	**69**	**–**	**–**	**(69)**	**–**
	138,609	**5,297**	**(521)**	**8,281**	**(7,238)**	**144,428**

Consolidated	Balance as of January 1, 2026	Income				Additions (Reversals) to assets	Settlements	Transfers/ Others (a)	Balance as of June 30, 2026
		Provision for litigations		Construction cost	Monetary restatement				
		Additions	Reversals	Additions					
Tax									
Cofins	114,714	–	–	–	5,645	–	–	–	120,359
Others	31,370	5,035	(2,399)	–	494	–	(4,788)	–	29,712
	146,084	**5,035**	**(2,399)**	**–**	**6,139**	**–**	**(4,788)**	**–**	**150,071**
Labors	**287,244**	**57,556**	**(23,893)**	**–**	**22,021**	**–**	**(63,657)**	**–**	**279,271**
Employee benefits	**31,222**	**3,711**	**(1,627)**	**–**	**–**	**–**	**(271)**	**–**	**33,035**
Civil									
Civil and administrative	159,728	54,864	(31,205)	–	31,322	–	(53,677)	590	161,622
Easements	132,550	8	–	2,806	728	(31)	(1,491)	9	134,579
Expropriations and property	103,386	3,754	(11)	260	(4,438)	2,626	(3,408)	786	102,955
Customers	803	143	–	–	380	–	–	–	1,326
Environmental	11,577	577	(804)	–	10	–	–	–	11,360
	408,044	**59,346**	**(32,020)**	**3,066**	**28,002**	**2,595**	**(58,576)**	**1,385**	**411,842**
Regulatory	**13,939**	**3,156**	**(2,643)**	**–**	**574**	**–**	**(22)**	**–**	**15,004**
Contingent Liabilities from Business Combinations	**685,022**	**–**	**(5,028)**	**–**	**64**	**(9,517)**	**–**	**21,304**	**691,845**
	1,571,555	**128,804**	**(67,610)**	**3,066**	**56,800**	**(6,922)**	**(127,314)**	**22,689**	**1,581,068**
Other provisions									
Contingent consideration	**362,465**	**–**	**(23)**	**–**	**17,429**	**–**	**–**	**–**	**379,871**
	1,934,020	**128,804**	**(67,633)**	**3,066**	**74,229**	**(6,922)**	**(127,314)**	**22,689**	**1,960,939**

(a) These amounts are offset by a corresponding entry in the indemnity assets, under the heading other receivables.

26.2. Contingent liabilities

The following table presents the balances of legal actions classified by management, its lawyers and legal advisors as a possible loss:

	Parent Company		Consolidated	
	06.30.2026	**12.31.2025**	**06.30.2026**	**12.31.2025**
Regulatory	12	–	1,365,916	1,478,878
Tax	49,246	47,341	429,879	406,986
Civil	–	–	294,280	216,086
Labors	5,669	5,148	272,127	275,670
Employee benefits	275	461	2,829	12,602
	55,202	**52,950**	**2,365,031**	**2,390,222**

27. Equity

27.1. Capital

The capital of R$12,821,758 as of June 30, 2026 (R$12,821,758 as of December 31, 2025) includes the paid-in share capital of R$12,831,619 less transaction costs in issuing shares registered in 2023, totaling R$9,861.

The table below presents the composition of the share capital by shares (without nominal value):

06.30.2026	Number of shares in units					
	Common shares		Preferred shares		Total	
			Special class			
	number of shares	%	number of shares	%	number of shares	%
State of Paraná	474,643,911	15.91	1	100.00	474,643,912	15.91
BNDESPAR	553,473,810	18.56	–	–	553,473,810	18.56
Other shareholders	1,942,002,065	65.10	–	–	1,942,002,065	65.10
Treasury	12,690,804	0.43	–	–	12,690,804	0.43
	2,982,810,590	**100.00**	**1**	**100.00**	**2,982,810,591**	**100.00**

27.2. Equity valuation adjustments

	Parent company	Consolidated
Balance as of January 1, 2026	**287,992**	**287,992**
Realization of equity evaluation adjustment		
Deemed cost of fixed assets	–	(22,629)
Taxes on adjustments	–	7,694
Deemed cost of fixed assets – equity, net of taxes	(14,935)	–
Other adjustments		
Gains on financial assets - subsidiaries	–	(473)
Taxes on other adjustments	–	214
Gains on financial assets – equity, net of taxes	(201)	–
Attributed to non-controlling interest	**–**	**58**
Balance as of June 30, 2026	**272,856**	**272,856**

27.3. Earnings per share - basic and diluted

Parent company	**06.30.2026**	**06.30.2025**
Numerator		
Earnings allocated by classes of shares, allocated to controlling shareholders:		
Common shares	1,683,166	510,642
Class “A” preferred shares	—	1,357
Class “B” preferred shares	–	725,649
	1,683,166	**1,237,648**
Denominator		
Weighted average shares (in units):		
Common shares	2,970,083,675	1,294,709,275
Class “A” preferred shares	—	3,128,000
Class “B” preferred shares	—	1,672,590,677
	2,970,083,675	**2,970,427,952**
Basic earnings per share attributable to controlling shareholders		
Common shares	0.56671	0.39441
Class “A” preferred shares	—	0.43385
Class “B” preferred shares	—	0.43385
Diluting effect ILP program		
Common shares	4,667,255	3,987,347
	4,667,255	**3,987,347**
Diluted earnings per share attributable to controlling shareholders		
Common shares	0.56582	0.39320
Class “A” preferred shares	—	0.43385
Class “B” preferred shares	—	0.43385

Controladora	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Numerator		
Earnings allocated by classes of shares, allocated to controlling shareholders:		
Common shares	991,127	236,003
Class "A" preferred shares	—	626
Class "B" preferred shares	—	335,511
	991,127	**572,140**
Denominator		
Weighted average shares (in units):		
Common shares	2,970,091,989	1,294,178,800
Class "A" preferred shares	—	3,128,000
Class "B" preferred shares	—	1,671,982,391
	2,970,091,989	**2,969,289,191**
Basic earnings per share attributable to controlling shareholders		
Common shares	0.33370	0.18240
Class "A" preferred shares	—	0.20064
Class "B" preferred shares	—	0.20064
Diluting effect ILP program		
Common shares	4,667,255	3,987,347
	4,667,255	**3,987,347**
Diluted earnings per share attributable to controlling shareholders		
Common shares	0.33318	0.18184
Class "A" preferred shares	—	0.20064
Class "B" preferred shares	—	0.20064

Following the extinction of preferred shares as part of the migration process to the Novo Mercado, as detailed in Note 1, to the financial statements as of December 31, 2025, earnings per share are now calculated only for common shares, on a prospective basis.

27.4. Capital reserve

The balance of the capital reserve includes amounts from the Long-Term Incentive Plan (ILP), as detailed in Note 27.4 of the financial statements as of December 31, 2025.

The following table presents a summary of the grants recorded through June 30, 2026. The expense recognized in income and offset against shareholders' equity is disclosed in Note 29.2.

Shares granted	Start of vesting	Vesting date	Restriction until	Fair value calculation method	Interest rate	Volatility	Fair value R$	Status
1st Program 2024 (Restricted Shares)								
397,742	Aug.2024	01.05.2025	05.01.2027	Quotation on the date of grant	n/a	n/a	8.62	Settled
516,047	Oct.2024	10.25.2025	n/a		n/a	n/a	8.19	Settled
516,050	Oct.2024	10.25.2026	n/a		n/a	n/a	8.19	In progress
516,058	Oct.2024	10.25.2027	n/a		n/a	n/a	8.19	In progress
39,564	June.2025	04.30.2025	n/a		n/a	n/a	11.75	Settled
51,605	June.2025	10.25.2025	n/a		n/a	n/a	11.75	Settled
39,564	June.2025	04.30.2026	n/a		n/a	n/a	11.75	Settled
2nd Program 2024 (Performance Shares)								
1,910,717	June.2025	05.01.2027	10.28.2027	Monte Carlo	10.00% (*)	21.73% (**)	15.41	In progress
3rd Program 2025 (Restricted Shares)								
886,265	Oct. 2025	04.25.2027	04.25.2029	Quotation on the date of grant	n/a	n/a	12.10	In progress
21,968	Oct. 2025	01.28.2026	n/a		n/a	n/a	11.34	Settled
4th Program 2025 (Performance Shares)								
2,851,980	Oct. 2025	05.02.2028	11.02.2028	Monte Carlo	10.00% (*)	22.46% (**)	15.91	In progress

(*) Long-term interest rate - Focus Bulletin, Central Bank of Brazil.

(**) Calculated by the standard deviation of daily returns, considering the historical value of the share (CPLE3), in a period proportional to the expected acquisition of rights.

The settlement of the shares granted was affected through the delivery of treasury shares (Note 27.5), in accordance with the plan approved by the Company.

27.5. Treasury shares

Balances resulting from Copel first Share Buyback Program, which aims to acquire shares for treasury holdings, cancellation, or sale, without reducing the Company's authorized capital, as well as to comply with the Long-Term Incentive Plan (ILP). On May 21, 2026, as disclosed in Material Fact No. 02/26, the Company approved the renewal of this program for an additional 18 months. The table below shows the changes in the balance of the treasury stock account:

Balance as of January 1, 2026	**113,389**
Delivery of ILP shares (Note 27.4)	(322)
Balance as of June 30, 2026	**113,067**

27.6. Dividends

On January 19, 2026, payments were made for the distribution of interest on equity based on the 2025 results, as approved by the Board of Directors on November 18, 2025 in the gross amount of R$1,100,000.

On April 15, 2026, as to Shareholder Notice 03/26, Copel's Board of Directors approved the distribution of earnings in the form of interest on equity in the gross amount of R$706,000, based on the profit retention reserve, for payment on September 30, 2026.

On June 30, 2026, payments were made in the amount of R$1,350,000 for the distribution of dividends allocated from the profit retention reserve declared in 2025, approved by the Board of Directors on December 10, 2025.

28. Net Operating Revenue

Consolidated	Gross revenues	PIS/Pasep and Cofins	ICMS (VAT)	Sectorial charges	Service tax (ISSQN)	Net revenue 06.30.2026	Net revenue 06.30.2025
Electricity sales for final customers	5,276,380	(432,733)	(598,405)	(268,707)	–	**3,976,535**	**4,104,115**
Electricity sales to distributors	3,200,824	(374,850)	(8,530)	(16,269)	–	**2,801,175**	**2,115,673**
Use of the main distribution and transmission grid	7,717,095	(614,477)	(1,274,974)	(1,870,336)	–	**3,957,308**	**3,459,679**
Construction income	1,221,491	–	–	–	–	**1,221,491**	**1,482,460**
Fair value of assets from the indemnity for the concession	308,770	–	–	–	–	**308,770**	**35,742**
Result of sectorial financial assets and liabilities	1,492,489	(138,055)	–	–	–	**1,354,434**	**562,727**
Other operating income	402,031	(34,287)	–	–	(1,695)	**366,049**	**356,844**
	19,619,080	**(1,594,402)**	**(1,881,909)**	**(2,155,312)**	**(1,695)**	**13,985,762**	**12,117,240**

Consolidated	Gross revenues	PIS/Pasep and Cofins	ICMS (VAT)	Sectorial charges	Service tax (ISSQN)	Receita líquida 04.01.2026 to 06.30.2026	Receita líquida 04.01.2025 to 06.30.2025
Electricity sales for final customers	2,627,219	(216,218)	(289,854)	(140,753)	–	**1,980,394**	**1,912,016**
Electricity sales to distributors	1,475,703	(176,657)	(4,312)	(7,031)	–	**1,287,703**	**1,140,733**
Use of the main distribution and transmission grid	3,749,364	(299,659)	(620,621)	(930,474)	–	**1,898,610**	**1,531,656**
Construction income	644,723	–	–	–	–	**644,723**	**842,770**
Fair value of assets from the indemnity for the concession	288,695	–	–	–	–	**288,695**	**11,726**
Result of sectorial financial assets and liabilities	721,580	(66,746)	–	–	–	**654,834**	**577,183**
Other operating income	181,436	(17,318)	–	–	(1,016)	**163,102**	**209,070**
	9,688,720	**(776,598)**	**(914,787)**	**(1,078,258)**	**(1,016)**	**6,918,061**	**6,225,154**

28.1. Revenue details

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Electricity sales for final customers	**5,276,380**	**5,396,549**	**2,627,219**	**2,597,037**
Consumers - Power distribution	3,684,041	3,719,027	1,787,647	1,761,898
Free consumers	695,120	937,571	377,882	458,086
Donations and grants	897,219	739,951	461,690	377,053
Electricity sales to distributors	**3,200,824**	**2,427,784**	**1,475,703**	**1,297,032**
Bilateral contracts	2,173,983	1,378,818	1,043,528	732,142
Regulated contracts	640,676	726,453	319,815	366,027
Electric Energy Trade Chamber – CCEE	314,900	256,376	77,786	169,532
Effective interest – grant bonus (Note 9.2)	71,265	66,137	34,574	29,331
Use of the main distribution and transmission grid	**7,717,095**	**6,566,022**	**3,749,364**	**3,041,999**
Consumers	6,995,295	6,137,843	3,407,995	2,868,133
Concessionaires and generators	61,260	67,801	29,588	32,517
Operating and maintenance income – O&M and interest income (a)	660,540	360,378	311,781	141,349
Construction income	**1,221,491**	**1,482,460**	**644,723**	**842,770**
Power distribution service concession	1,089,843	1,371,318	567,082	786,735
Power transmission concession (a)	131,648	111,142	77,641	56,035
Fair value of assets from the indemnity for the concession	**308,770**	**35,742**	**288,695**	**11,726**
Result of sectorial financial assets and liabilities	**1,492,489**	**620,085**	**721,580**	**636,016**
Other operating income	**402,031**	**390,500**	**181,436**	**226,212**
Leasing and rent	304,392	281,812	153,781	141,683
Fair value in the purchase and sale of power	59,319	67,899	11,355	61,195
Income from rendering of services	13,947	20,659	6,593	11,376
Other income	24,373	20,130	9,707	11,958
GROSS OPERATING REVENUE	**19,619,080**	**16,919,142**	**9,688,720**	**8,652,792**
(-) Pis/Pasep and Cofins	(1,594,402)	(1,349,045)	(776,598)	(688,675)
(-) ICMS (VAT)	(1,881,909)	(1,769,079)	(914,787)	(837,761)
(-) Service tax (ISSQN)	(1,695)	(1,886)	(1,016)	(1,042)
(-) Sectorial charges (b)	(2,155,312)	(1,681,892)	(1,078,258)	(900,160)
NET OPERATING REVENUE	**13,985,762**	**12,117,240**	**6,918,061**	**6,225,154**

(a) The balance includes revenue and construction margins, as well as efficiency gains or losses.

(b) Of the total charges presented, R$1.943.446 refers to the Energy Development Account (CDE) quotas (R$1,452,449 on June 30, 2025).

The impact of unbilled revenue from the electricity sales to final customers and use of the main distribution grid of Copel DIS, accounted for in accordance with the accounting practice presented in Note 4.11 of the financial statements as of December 31, 2025, was negative in the amount of R$69,578 until June 30, 2026 (R$60,522 negative as of June 30, 2025).

Copel DIS Periodic Tariff Review

According to the Note 1**,** the Aneel approved the results of Copel DIS 6th Periodic Tariff Review Cycle ("RTP") through Approval Resolution No. 3,592, dated June 23, 2026. The average impact of the RTP on consumers is expected to be 20.51%, effective as of June 24, 2026, with an average increase of 21.87% for high-voltage customers and 19.85% for low-voltage customers. The details were disclosed in Material Fact No. 04/26.

29. Operating Costs and Expenses

Parent company	General and administrative expenses	Other operational expenses (income), net	06.30.2026	06.30.2025
Manageable costs and expenses				
Personnel and management (Note 29.2)	58,657	–	58,657	38,695
Pension and healthcare plans	4,834	–	4,834	5,012
Materials	726	–	726	447
Third-party services	12,559	–	12,559	14,214
Credit losses, provisions and reversals (Note 29.4)	–	4,776	4,776	(3,288)
Other operating expenses (income)	10,143	(2,197)	7,946	1,504
	86,919	**2,579**	**89,498**	**56,584**
Other				
Depreciation and amortization	1,825	561	2,386	1,989
	88,744	**3,140**	**91,884**	**58,573**

Parent company	General and administrative expenses	Other operational expenses (income), net	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Manageable costs and expenses				
Personnel and management (Note 29.2)	29,039	–	29,039	21,211
Pension and healthcare plans	2,378	–	2,378	2,522
Materials	166	–	166	261
Third-party services	5,809	–	5,809	6,403
Credit losses, provisions and reversals (Note 29.4)	–	6,107	6,107	(2,618)
Other operating expenses (income)	5,508	(2,793)	2,715	1,760
	42,900	**3,314**	**46,214**	**29,539**
Other				
Depreciation and amortization	928	280	1,208	1,100
	43,828	**3,594**	**47,422**	**30,639**

Consolidated	Operational costs	Selling expenses	General and administrative expenses	Other operational expenses (income), net	06.30.2026	06.30.2025
Electricity costs and expenses						
Electricity purchased for resale (Note 29.1)	5,925,420	–	–	–	5,925,420	4,815,762
Charge of the main distribution and transmission grid	1,428,682	–	–	–	1,428,682	1,393,101
	7,354,102	**–**	**–**	**–**	**7,354,102**	**6,208,863**
Manageable costs and expenses						
Personnel and management (Note 29.2)	315,164	–	216,095	–	531,259	491,574
Pension and healthcare plans	87,118	–	43,665	–	130,783	118,952
Materials	48,865	4	4,357	–	53,226	44,914
Third-party services (Note 29.3)	445,691	991	98,343	–	545,025	561,010
Credit losses, provisions and reversals (Note 29.4)	–	126,761	–	65,334	192,095	154,445
Other operational costs and expenses (income) (Note 29.6)	98,647	7,584	73,325	12,737	192,293	(93,338)
	995,485	**135,340**	**435,785**	**78,071**	**1,644,681**	**1,277,557**
Other						
Depreciation and amortization	748,259	–	38,639	22,374	809,272	716,231
Construction cost (Note 29.5)	1,211,027	–	–	–	1,211,027	1,476,182
	1,959,286	**–**	**38,639**	**22,374**	**2,020,299**	**2,192,413**
	10,308,873	**135,340**	**474,424**	**100,445**	**11,019,082**	**9,678,833**

Consolidated	Operational costs	Selling expenses	General and administrative expenses	Other operational expenses (income), net	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Electricity costs and expenses						
Electricity purchased for resale (Note 29.1)	2,823,231	–	–	–	2,823,231	2,563,409
Charge of the main distribution and transmission grid	716,377	–	–	–	716,377	710,578
	3,539,608	**–**	**–**	**–**	**3,539,608**	**3,273,987**
Manageable costs and expenses						
Personnel and management (Note 29.2)	144,271	–	104,357	–	248,628	242,352
Pension and healthcare plans	42,816	–	21,848	–	64,664	58,015
Materials	26,051	–	1,283	–	27,334	21,913
Third-party services (Note 29.3)	228,089	646	60,302	–	289,037	278,689
Credit losses, provisions and reversals (Note 29.4)	–	53,887	–	52,607	106,494	83,934
Other operational costs and expenses (income) (Note 29.6)	44,275	(1,740)	33,150	(3,371)	72,314	(93,229)
	485,502	**52,793**	**220,940**	**49,236**	**808,471**	**591,674**
Other						
Depreciation and amortization	375,360	–	19,677	11,186	406,223	361,211
Construction cost (Note 29.5)	632,096	–	–	–	632,096	840,991
	1,007,456	**–**	**19,677**	**11,186**	**1,038,319**	**1,202,202**
	5,032,566	**52,793**	**240,617**	**60,422**	**5,386,398**	**5,067,863**

29.1. Electricity purchased for resale

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Purchase of Energy in the Regulated Environment – CCEAR	1,876,049	1,872,515	906,100	934,106
Itaipu Binacional	434,975	499,005	219,959	256,010
Electric Energy Trade Chamber – CCEE	853,905	385,632	360,091	308,219
Bilateral contracts	1,619,350	1,174,818	823,599	677,505
Program for incentive to alternative energy sources – Proinfa	184,406	213,329	93,354	107,460
Micro and mini generators	1,431,634	1,100,411	658,812	508,266
(-) PIS/Pasep/Cofins taxes on electricity purchased for resale	(474,899)	(429,948)	(238,684)	(228,157)
	5,925,420	**4,815,762**	**2,823,231**	**2,563,409**

29.2. Personnel and management

Parent company	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Personnel				
Remunerations	10,027	10,177	5,091	5,951
Social charges on payroll	5,050	3,864	2,176	2,057
Long-Term Incentive Plan - ILP (Note 27.4)	1,944	732	865	221
Meal and education allowance	599	753	287	357
Voluntary Dismissal Program (Note 17.1)	–	248	–	–
	17,620	**15,774**	**8,419**	**8,586**
Management				
Salaries and management fees	9,376	8,873	4,791	4,530
Long-Term Incentive Plan - ILP (Note 27.4)	13,276	2,451	6,636	927
Social charges on payroll	7,016	2,754	3,113	1,580
Other expenses	546	493	352	204
	30,214	**14,571**	**14,892**	**7,241**
Provisions for performance and profit sharing of employees and management	**10,823**	**8,350**	**5,728**	**5,384**
	58,657	**38,695**	**29,039**	**21,211**

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Personnel				
Remunerations	229,764	231,239	121,018	120,519
Social charges on payroll	87,473	81,649	41,128	38,038
Long-Term Incentive Plan - ILP (Note 27.4)	4,427	839	1,999	265
Meal and education allowance	43,216	42,977	21,592	25,103
Voluntary Dismissal Program (Note 17.1)	18,894	20,979	–	–
	383,774	**377,683**	**185,737**	**183,925**
Management				
Salaries and management fees	15,171	14,919	7,174	6,870
Long-Term Incentive Plan - ILP (Note 27.4)	16,966	3,025	8,777	1,501
Social charges on payroll	9,691	4,709	4,276	2,593
Other expenses	942	884	560	399
	42,770	**23,537**	**20,787**	**11,363**
Provisions for performance and profit sharing of employees and management	**104,715**	**90,354**	**42,104**	**47,064**
	531,259	**491,574**	**248,628**	**242,352**

29.3. Third party services

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Maintenance of electrical system	297,024	280,851	151,328	140,978
Consumer service / call center	63,031	65,589	34,532	32,077
Communication, processing and transmission of data	30,325	50,861	12,466	25,913
Maintenance of facilities	37,737	48,125	21,188	24,167
Consulting and audit	55,083	43,840	29,391	21,450
Meter reading and bill delivery	31,172	24,469	16,352	10,564
Other services	30,653	47,275	23,780	23,540
	545,025	**561,010**	**289,037**	**278,689**

29.4. Credit losses, provisions and reversals

Parent company	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Provision for legal claims	4,776	(1,919)	1,418	718
Provision for losses on equity investments	–	(1,369)	4,689	(3,336)
	4,776	**(3,288)**	**6,107**	**(2,618)**

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Provision for legal claims	61,171	96,499	49,576	46,804
Expected credit losses (Trade accounts and Other receivables)	126,761	58,868	53,887	36,838
Provision for losses on equity investments	4,163	1,314	3,031	1,038
Fair value adjustment of power generation concessions agreements	–	(2,236)	–	(746)
	192,095	**154,445**	**106,494**	**83,934**

29.5. Construction costs

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Materials	739,038	884,218	386,514	505,541
Third party services	355,606	488,234	185,709	287,490
Personnel	85,266	89,195	43,717	44,489
Other	31,117	14,535	16,156	3,471
	1,211,027	**1,476,182**	**632,096**	**840,991**

29.6. Other operating costs and expenses, net

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Financial offset for the use of water resources	62,859	79,638	28,137	24,467
Net losses (gains) in the decommissioning and disposal of assets	9,261	38,403	1,241	22,758
Leasing and rent	44,879	25,961	22,759	16,001
Aneel inspection fee	16,858	15,918	8,175	8,805
Taxes	20,016	13,883	5,881	6,719
Corporate communication	12,239	11,707	7,696	6,912
Collection charge	7,576	14,610	(1,748)	7,247
Insurance	11,214	13,231	5,499	6,589
Compensation	7,213	12,672	3,636	8,475
Result of business combination (a)	–	(141,661)	–	(141,661)
Result of asset disposal (b)	(1,221)	(168,731)	(1,221)	(58,924)
Other net costs and expenses (income) (c)	1,399	(8,969)	(7,741)	(617)
	192,293	**(93,338)**	**72,314**	**(93,229)**

(a) Regarding the business combination disclosed in Note 1.2 to the financial statements as of December 31, 2025.

(b) Result from the sale of Copel GeT's small generation assets, which began in 2025 and was completed in 2026 (Note 37.1).

(c) The 2025 balance includes expense reimbursements and the amount of R$6,945 in indemnity for insurance claims.

30. Financial Results

Parent company	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Financial income				
Interest and arrears charges on bills	16,405	38,561	5,844	20,444
Return on financial investments	6,136	11,408	4,583	4,718
Interest on taxes to be offset	7,986	7,807	3,235	3,726
Income and monetary restatement of judicial deposits	3,512	3,843	1,746	1,947
(-) Pis/Pasep and Cofins taxes on financial income	(1,427)	(3,079)	(640)	(1,348)
Other financial income	11	20	5	8
	32,623	**58,560**	**14,773**	**29,495**
(-) Financial expenses				
PIS/Pasep and Cofins taxes on interest on capital	63,290	56	63,290	56
Monetary restatement on the provision for legal claims (Note 26.1)	8,281	2,293	3,165	3,731
Interest on lease liabilities (Note 24.2)	438	447	219	227
Other financial expenses	86	11,085	5	60
	72,095	**13,881**	**66,679**	**4,074**
Net	**(39,472)**	**44,679**	**(51,906)**	**25,421**

Consolidated	06.30.2026	06.30.2025	04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025
Financial income				
Return on financial investments	337,580	344,066	177,487	189,453
Renegotiation of use of public property (Note 23)	298,295	–	298,295	–
Interest and arrears charges on bills	174,786	163,559	98,062	84,809
Interest on taxes to be offset	61,325	83,307	27,186	39,894
Monetary variation and present value adjustment on accounts payable related to the concession	228	34,352	(9,593)	26,588
Income and monetary restatement of judicial deposits	19,755	21,827	11,657	10,393
Remuneration of net sectorial assets and liabilities (Note 8)	50,788	15,942	28,759	13,578
Fair value adjustment of debentures (Note 20)	192,116	–	190,014	–
Swap effect on debentures (Note 20)	–	–	(12,990)	–
(-) Pis/Pasep and Cofins taxes on financial income	(39,720)	(28,793)	(27,038)	(14,989)
Other financial income	27,689	38,692	8,057	25,586
	1,122,842	**672,952**	**789,896**	**375,312**
(-) Financial expenses				
Monetary variation and debt charges	1,537,917	1,213,710	804,222	609,220
Monetary variation and present value adjustment on accounts payable related to the concession	59,693	87,745	17,196	39,346
Remuneration of net sectorial assets and liabilities (Note 8)	–	77,774	–	63,416
Monetary restatement on the provision for legal claims (Note 26.1)	74,229	32,296	79,604	16,313
Restatement of provision for allocation of PIS and Cofins credits (Note 12.3)	22,002	45,865	10,373	20,996
Fair value adjustment of debentures (Note 20)	(15,978)	–	(10,640)	–
Swap effect on debentures (Note 20)	177,460	–	160,968	–
Interest on lease liabilities (Note 24.2)	15,406	16,954	7,174	8,474
Interest on tax installments	12,223	13,172	12,223	4,493
Interest on R&D and EEP (Note 22)	12,225	11,609	6,775	6,037
PIS/Pasep and Cofins taxes on interest on capital	63,290	56	63,290	56
Other financial expenses	22,821	22,157	7,594	8,822
	1,981,288	**1,521,338**	**1,158,779**	**777,173**
Net	**(858,446)**	**(848,386)**	**(368,883)**	**(401,861)**

31. Operating Segments

The Company operates in the reportable segments identified by the management of each business area, as disclosed in the financial statements as of December 31, 2025. Until June 30, 2026, all sales were made in Brazilian territory, and all non-current assets are located in Brazilian territory. The Company and its subsidiaries did not identify any customer who individually accounts for more than 10% of their total net revenue recorded until June 30, 2026.

The Company evaluates the performance of each segment, based on information derived from the accounting records. The accounting policies of the operating segments are the same as those described in Note 4 to the financial statements of December 31, 2025.

31.1. Company's reportable segments

Power generation and transmission (GET) - is attribution is to produce electricity from hydraulic and wind projects (**GER**) and to provide services of transmission and transformation of electric power, being responsible for the construction, operation and maintenance of substations, as well for the energy transmission lines (**TRA**). For managers, the assets and liabilities of the generation and transmission segments are shown on an aggregate basis while their result is presented separately;

Power distribution (DIS) - its attribution is to provide public electricity distribution services, being responsible for the operation and maintenance of the distribution infrastructure, as well as providing related services;

Power sale (COM) - its attribution is to trade energy and related services;

Services (SER) - its attribution is providing services and participating in open innovation investments;

Holding - its attribution is participation in other companies.

31.2. Assets by reportable segment

ASSETS	Electric Energy			SER	Holding	Intersegment operations / Others (a)	Consolidated
06.30.2026	GET	DIS	COM				
TOTAL ASSETS	**32,090,934**	**25,858,294**	**1,600,653**	**131,575**	**2,982,071**	**(1,017,300)**	**61,646,227**
CURRENT ASSETS	**3,760,407**	**5,935,744**	**824,172**	**96,427**	**2,272,260**	**(1,945,264)**	**10,943,746**
NONCURRENT ASSETS	**28,330,527**	**19,922,550**	**776,481**	**35,148**	**709,811**	**927,964**	**50,702,481**
Long term assets	11,290,225	7,967,798	765,507	32,561	563,236	(459,616)	20,159,711
Investments	2,766,766	315	–	–	117,828	–	2,884,909
Property, plant and equipment	8,338,394	–	989	612	8,832	–	8,348,827
Intangible assets	5,815,664	11,830,698	5,523	1,975	12,134	1,387,580	19,053,574
Right-of-use asset	119,478	123,739	4,462	–	7,781	–	255,460

(a) Includes inter-segment elimination amounts and consolidation adjustments.

ASSETS	Electric Energy			SER	Holding	Intersegment operations / Others (a)	Consolidated
12.31.2025	GET	DIS	COM				
TOTAL ASSETS	**32,096,778**	**24,647,570**	**1,559,759**	**131,497**	**2,793,682**	**(814,830)**	**60,414,456**
CURRENT ASSETS	**4,113,374**	**5,470,404**	**908,823**	**109,130**	**2,147,764**	**(1,867,841)**	**10,881,654**
NONCURRENT ASSETS	**27,983,404**	**19,177,166**	**650,936**	**22,367**	**645,918**	**1,053,011**	**49,532,802**
Long term assets	11,116,344	7,176,946	639,830	19,825	469,160	(356,766)	19,065,339
Investments	2,697,409	441	–	–	151,152	–	2,849,002
Property, plant and equipment	8,136,392	–	1,025	774	7,361	–	8,145,552
Intangible assets	5,910,606	11,868,128	5,816	1,768	10,514	1,409,777	19,206,609
Right-of-use asset	122,653	131,651	4,265	–	7,731	–	266,300

(a) Includes inter-segment elimination amounts and consolidation adjustments.

31.3. Statement of income by reportable segment

STATEMENT OF INCOME	Electric Energy				SER	Holding	Inter-segment operations	Consolidated
	GET		DIS	COM				
06.30.2026	GER	TRA						
CONTINUING OPERATIONS								
NET OPERATING REVENUE	**2,145,876**	**900,341**	**9,894,357**	**2,539,110**	**1,110**	**3,594**	**(1,498,626)**	**13,985,762**
Net operating revenue - third-parties	1,000,444	662,389	9,878,763	2,443,056	1,110	–	–	13,985,762
Net operating revenue - between segments	1,145,432	237,952	15,594	96,054	–	3,594	(1,498,626)	–
OPERATING COSTS AND EXPENSES	**(1,189,040)**	**(273,920)**	**(8,479,601)**	**(2,480,149)**	**(1,938)**	**(93,060)**	**1,498,626**	**(11,019,082)**
Energy purchased for resale	(207,599)	–	(4,501,417)	(2,458,215)	–	–	1,241,811	(5,925,420)
Charges for use of the main transmission grid	(264,024)	–	(1,418,139)	–	–	–	253,481	(1,428,682)
Personnel and management	(89,367)	(73,793)	(294,656)	(13,980)	(142)	(59,321)	–	(531,259)
Pension and healthcare plans	(21,174)	(18,413)	(85,332)	(935)	(21)	(4,908)	–	(130,783)
Materials and supplies	(21,533)	(2,459)	(28,468)	(35)	(2)	(729)	–	(53,226)
Third party services	(94,627)	(25,624)	(412,197)	(2,093)	(1,696)	(12,897)	4,109	(545,025)
Depreciation and amortization	(385,734)	(11,200)	(408,672)	(1,006)	(272)	(2,388)	–	(809,272)
Provision (reversal) for litigations	(8,509)	(6,759)	(41,082)	(45)	–	(4,776)	–	(61,171)
Other estimated losses, provisions and reversals	(2,778)	(5,328)	(122,670)	(148)	–	–	–	(130,924)
Construction cost	–	(121,184)	(1,089,843)	–	–	–	–	(1,211,027)
Other operating costs and expenses, net	(93,695)	(9,160)	(77,125)	(3,692)	195	(8,041)	(775)	(192,293)
EQUITY IN EARNINGS OF INVESTEES	**7,894**	**113,034**	**–**	**–**	**–**	**4,740**	**–**	**125,668**
PROFIT (LOSS) BEFORE FINANCIAL INCOME AND TAX	**964,730**	**739,455**	**1,414,756**	**58,961**	**(828)**	**(84,726)**	**–**	**3,092,348**
Financial income	487,291	112,673	450,203	8,889	6,059	57,727	–	1,122,842
Financial expenses	(470,221)	(437,648)	(947,949)	(325)	(5,285)	(119,860)	–	(1,981,288)
OPERATING PROFIT (LOSS)	**981,800**	**414,480**	**917,010**	**67,525**	**(54)**	**(146,859)**	**–**	**2,233,902**
Income tax and social contribution	(246,296)	(49,381)	(218,733)	(24,644)	(207)	46,862	–	(492,399)
NET INCOME (LOSS)	**735,504**	**365,099**	**698,277**	**42,881**	**(261)**	**(99,997)**	**–**	**1,741,503**

STATEMENT OF INCOME	Electric Energy				SER	Holding	Inter-segment operations	Consolidated
	GET		DIS	COM				
06.30.2025	GER	TRA						
CONTINUING OPERATIONS								
NET OPERATING REVENUES	**1,909,555**	**591,450**	**8,860,934**	**2,087,455**	**6,131**	**–**	**(1,338,285)**	**12,117,240**
Net operating revenue - third-parties	877,005	370,120	8,845,436	2,018,548	6,131	–	–	12,117,240
Net operating revenue - between segments	1,032,550	221,330	15,498	68,907	–	–	(1,338,285)	–
OPERATING COSTS AND EXPENSES	**(683,752)**	**(370,766)**	**(7,915,621)**	**(1,980,962)**	**(4,984)**	**(61,033)**	**1,338,285**	**(9,678,833)**
Energy purchased for resale	(128,343)	–	(3,825,567)	(1,963,222)	–	–	1,101,370	(4,815,762)
Charges for use of the main transmission grid	(280,148)	–	(1,346,210)	–	–	–	233,257	(1,393,101)
Personnel and management	(94,980)	(64,670)	(284,160)	(8,836)	(221)	(38,707)	–	(491,574)
Pension and healthcare plans	(20,511)	(15,048)	(77,465)	(873)	(42)	(5,013)	–	(118,952)
Materials and supplies	(13,081)	(3,258)	(28,021)	(109)	1	(446)	–	(44,914)
Third party services	(115,543)	(25,872)	(401,456)	(2,007)	(2,479)	(14,643)	990	(561,010)
Depreciation and amortization	(362,231)	(8,755)	(340,418)	(887)	(1,951)	(1,989)	–	(716,231)
Provision (reversal) for litigations	(4,460)	(1,848)	(92,049)	(61)	–	1,919	–	(96,499)
Impairment of assets	2,236	–	–	–	–	–	–	2,236
Other estimated losses, provisions and reversals	(383)	(2,314)	(56,059)	(1,176)	(250)	–	–	(60,182)
Construction cost	–	(104,863)	(1,371,319)	–	–	–	–	(1,476,182)
Other operating costs and expenses, net	333,692	(144,138)	(92,897)	(3,791)	(42)	(2,154)	2,668	93,338
EQUITY IN EARNINGS OF INVESTEES	**7,873**	**157,465**	**–**	**–**	**–**	**(666)**	**–**	**164,672**
PROFIT (LOSS) BEFORE FINANCIAL INCOME AND TAX	**1,233,676**	**378,149**	**945,313**	**106,493**	**1,147**	**(61,699)**	**–**	**2,603,079**
Financial income	183,064	57,942	324,933	19,892	2,636	84,489	(4)	672,952
Financial expenses	(486,283)	(242,502)	(714,027)	(282)	(5,253)	(72,995)	4	(1,521,338)
OPERATING PROFIT (LOSS)	**930,457**	**193,589**	**556,219**	**126,103**	**(1,470)**	**(50,205)**	**–**	**1,754,693**
Income tax and social contribution	(296,174)	(6,419)	(170,832)	(43,091)	(168)	222	–	(516,462)
NET INCOME (LOSS)	**634,283**	**187,170**	**385,387**	**83,012**	**(1,638)**	**(49,983)**	**–**	**1,238,231**

31.4. Additions to noncurrent assets by reportable segment

06.30.2026	Electric Energy			Holding	Consolidated
	GET	DIS	COM		
Contract assets	746,925	917,741	—	—	**1,664,666**
Property, plant and equipment	457,013	—	25	192	**457,230**
Intangible assets	18,955	—	500	2,391	**22,165**
Right-of-use asset	8,133	20,726	398	670	**29,927**

32. Financial Instruments

32.1. Categories and determination of fair value of financial instruments

The full details of the Financial Instruments are disclosed in the financial statements as of December 31, 2025. For these interim financial statements, the changes and updates to the reporting date are disclosed.

Consolidated	Note	Level	06.30.2026		12.31.2025	
			Book value	Fair value	Book value	Fair value
Financial assets						
Fair value through profit or loss						
Cash and cash equivalents	5	2	3,272,606	3,272,606	3,130,363	3,130,363
Bonds and securities	6	2	652,465	652,465	691,781	691,781
Accounts receivable - distribution concession	9	3	4,089,395	4,089,395	3,679,554	3,679,554
Accounts receivable - generation concession	9	3	81,361	81,361	78,673	78,673
Fair value in the purchase and sale of power	32.2.7	2	1,007,218	1,007,218	861,501	861,501
Other temporary investments		1	2,839	2,839	2,553	2,553
Other temporary investments		2	9,806	9,806	8,321	8,321
			9,115,690	**9,115,690**	**8,452,746**	**8,452,746**
Amortized cost						
Collaterals and escrow accounts			9	9	9	9
Trade accounts receivable	7		4,161,277	4,161,277	4,463,146	4,463,146
Sectorial financial assets	8		1,360,517	1,360,517	800,926	800,926
Accounts receivable - concessions - bonus from the grant	9	2	867,161	968,886	845,219	946,109
			6,388,964	**6,490,689**	**6,109,300**	**6,210,190**
Fair value through other comprehensive income						
Certified Emission Reductions - CERs		2	4,894	4,894	5,303	5,303
Other temporary investments		3	32,489	32,489	19,753	19,753
			37,383	**37,383**	**25,056**	**25,056**
Total financial assets			**15,542,037**	**15,643,762**	**14,587,102**	**14,687,992**
Financial liabilities						
Fair value through profit or loss						
Fair value in the purchase and sale of power	32.2.7	2	617,840	617,840	531,442	531,442
Debentures	20	2	6,104,975	6,104,975	2,324,808	2,324,808
Derivative financial instruments	20	2	199,458	199,458	23,535	23,535
			6,922,273	**6,922,273**	**2,879,785**	**2,879,785**
Amortized cost						
Sectorial financial liabilities	8		–	–	883,990	883,990
ICMS installment payment	12.2		–	–	12,970	12,562
Special Tax Regularization Program - Pert	12.2	2	270,162	249,387	296,042	260,987
Suppliers and suppliers - reverse factoring	18 and 18.1		3,217,795	3,217,795	3,193,211	3,193,211
Loans and financing	19	2	3,310,276	3,257,668	3,389,380	3,991,003
Debentures	20	2	14,190,837	13,648,005	14,540,405	14,293,849
Accounts payable related to concession	23	3	381,826	357,711	1,106,327	1,141,822
			21,370,896	**20,730,566**	**23,422,325**	**23,777,424**
Total financial liabilities			**28,293,169**	**27,652,839**	**26,302,110**	**26,657,209**

Different levels are defined as follows:

Level 1: obtained from quoted prices (not adjusted) in active markets for identical assets and liabilities;

Level 2: obtained through other variables in addition to quoted prices included in Level 1, which are observable for the assets or liabilities;

Level 3: obtained through assessment techniques which include variables for the assets or liabilities, which however are not based on observable market data.

There were no other significant changes in the criteria for determining fair values in relation to what was disclosed in the financial statements for December 31, 2025.

32.2. Financial risk management

The risks resulting from financial instruments to which the Company's business is exposed, as well as the details of these risks, are disclosed in the financial statements for the year ended on December 31, 2025.

32.2.1. Credit risk

Consolidated Exposure to credit risk	06.30.2026	12.31.2025
Cash and cash equivalents	3,272,606	3,130,363
Bonds and securities	652,465	691,781
Pledges and restricted deposits linked	9	9
Trade accounts receivable	4,161,277	4,463,146
Sectorial financial assets	1,360,517	800,926
Accounts receivable – distribution concession	4,089,395	3,679,554
Accounts receivable – concessions – bonus from the grant	867,161	845,219
Accounts receivable – generation concessions	81,361	78,673
Other temporary investments	45,134	30,627
	14,529,925	**13,720,298**

32.2.2. Liquidity risk

The following table illustrates the undiscounted expected settlement amounts for the obligations in each time range. The projections were made based on financial indicators linked to the respective financial instruments, as provided for in the median market expectations of the Focus Report, published by the Brazilian Central Bank - Bacen, which provides the average expectations of market analysts for such indicators for the current year and the next three years. From 2030 on, the indicators for 2029 are repeated throughout the forecast period.

Consolidated	Interest (a)	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Over 5 years	Total
06.30.2026							
Loans and financing	Note 19	31,743	88,281	357,362	2,015,389	2,381,345	4,874,120
Debentures	Note 20	392,678	120,054	2,964,780	13,878,239	17,402,721	34,758,472
Accounts payable related to concession	Rate of return +IGP-M and IPCA	4,855	9,710	45,317	217,702	667,554	945,138
Suppliers and suppliers - reverse factoring	—	2,764,353	302,816	14,647	135,979	–	3,217,795
Special Tax Regularization Program - Pert	Selic	6,322	12,762	59,324	225,460	–	303,868
Lease liability	Note 24	8,498	16,956	52,177	120,736	393,325	591,692
		3,208,449	**550,579**	**3,493,607**	**16,593,505**	**20,844,945**	**44,691,085**

(a) Effective interest rate - weighted average.

32.2.3. Market risk

a) Sensitivity analysis of foreign currency risk

Foreign exchange risk	Risk	Baseline 06.30.2026	Projected scenarios		
			Probable	Scenario 1	Scenario 2
Financial liabilities					
Itaipu	USD appreciation	(148,784)	(9,115)	(48,590)	(88,065)
		(148,784)	**(9,115)**	**(48,590)**	**(88,065)**

Base scenario: made up of accounting balances as of the date of the financial statements;

Probable scenario: balance updated with the exchange rate variation - prevailing at the end of the period (R$/US$5.20) based on the median market expectation for 2026 according to the Brazilian Central Bank Focus Report;

Scenarios “1” and “2”: consider a deterioration of 25% and 50%, respectively, in the main risk factor of the financial instrument in the probable scenario.

b) Sensitivity analysis of interest rate and monetary variation risk

Interest rate risk and monetary variation	Risk	Baseline 06.30.2026	Projected scenarios		
			Probable	Scenario 1	Scenario 2
Financial assets					
Bonds and securities	Low CDI/Selic	652,465	44,176	33,400	22,450
Collaterals and escrow accounts	Low CDI/Selic	9	1	–	–
Sectorial financial assets	Low Selic	1,360,517	82,529	62,346	41,872
Accounts receivable – concessions	Low IPCA	5,037,917	117,278	88,210	58,976
		7,050,908	**243,984**	**183,956**	**123,298**
Financial liabilities					
Loans and financing					
Banco do Brasil	High CDI	(751,705)	(45,599)	(56,596)	(67,447)
BNDES	High TJLP	(676,584)	(29,622)	(36,836)	(43,977)
BNDES	High IPCA	(399,599)	(9,302)	(11,595)	(13,875)
Banco do Nordeste	High IPCA	(1,439,814)	(33,517)	(41,778)	(49,993)
Banco do Brasil – BNDES Transfer	High TJLP	(41,616)	(1,822)	(2,266)	(2,705)
Caixa Econômica Federal	No risk	(958)	–	–	–
Debentures (a)	High CDI/Selic	(14,883,796)	(902,854)	(1,120,611)	(1,335,445)
Debentures	High IPCA	(5,549,936)	(129,197)	(161,040)	(192,706)
Debentures	High TJLP	(61,538)	(2,694)	(3,350)	(4,000)
Special Tax Regularization Program – Pert	High Selic	(270,162)	(16,388)	(20,341)	(24,240)
Accounts payable related to concession	High IGP-M	(115,979)	(2,217)	(2,765)	(3,310)
Accounts payable related to concession	High IPCA	(265,847)	(6,189)	(7,714)	(9,231)
		(24,457,534)	**(1,179,401)**	**(1,464,892)**	**(1,746,929)**

(a) The balance includes hedge amounts recorded under Derivative financial instruments.

Base scenario: made up of accounting balances;

Probable scenario: balance updated with the variation of the indicators (CDI/Selic - 14.00%, IPCA - 5.30%, IGP-M - 5.68%), based on the median market expectation for 2026 according to the Brazilian Central Bank Focus Report, and TJLP of 8.95% calculated by the Company's internal projection;

Scenarios “1” and “2”: consider a deterioration of 25% and 50%, respectively, in the main risk factor of the financial instrument in relation to the level used in the probable scenario.

32.2.4. Risk of not maintaining the concessions

Details of the risks of not maintaining the concessions for the energy generation, transmission and distribution segments are disclosed in the financial statements as of December 31, 2025. All the quality and economic-financial management indicators for 2025 established in Copel DIS concession contract were met.

32.2.5. Risk of overcontracting and undercontracting of electricity

In the process of purchase of energy, Copel DIS estimates that it will end the year with a contracting level of 105.9%, although it considers that it has sufficient “involuntary over-contracting” to accommodate the estimated contracting for the year. Therefore, there is no risk of a penalty for overcontracting.

32.2.6. Risk of non-performance of wind farms

The balance recorded in liabilities relating to non-performance is shown in Note 25. A breakdown of this risk is presented in Note 32.2.9 of the financial statements as of December 31, 2025. In December 2025, Copel GeT decided to adhere to the agreement provided for in Law 15,269/2025 by the wind power Special Purpose Entities (SPEs) under its control. On July 21, 2026, MME Public Consultation No. 210/2025 was concluded with the publication of Normative Ordinance No. 140/2026, establishing the procedures to be followed by the ONS and CCEE in determining the amount of generation restrictions and in calculating and implementing compensation for wind and photovoltaic power generators. The Ordinance established a deadline for interested parties to express their interest in signing the commitment agreement. Signing the commitment agreement will imply a waiver of the right to dispute compensation for restriction events occurring between September 1, 2023, and November 25, 2025. The ONS will develop a computational tool, the technical specifications and the validation criteria for anemometric measurement records, verified generation and availability data to be submitted by interested parties, in order to create a database to be sent to the CCEE, which will publish the generation curtailment amounts on an hourly basis and by power plant. Parties that enter into the commitment agreement will receive compensation through financial re-accounting of past events, adjusted by the IPCA, within 180 days, counted from the first business day following the deadline for entering into the commitment agreement, as per the date to be defined in a notice issued by the MME.

32.2.7. Risk related to price of power purchase and sale transactions

The table below shows the notional values of the electricity commercialization contracts on the date of these interim financial statements:

	Purchase	Sale
2026	687,676	674,713
2027	777,863	724,717
2028	473,540	491,217
2029	459,229	460,164
2030	397,862	403,126
2031 to 2040	2,444,060	2,688,748
	5,240,230	**5,442,685**

The weighted average maturity (duration) is 102 months for purchase contracts and 103 months for sales contracts.

The activity of selling electricity exposes the Company to the risk of future price volatility, so that part of the future purchase and sale transactions are designated and classified as derivative financial instruments and recognized in the financial statements at fair value through profit or loss based on the difference between the contracted price and the market price of the transactions. The following table shows the fair value balances of the Company's contracts recorded on the date of these interim financial statements.

Consolidated	Assets	Liabilities	Net
Current	286,038	(259,994)	26,044
Noncurrent	721,180	(357,846)	363,334
	1,007,218	**(617,840)**	**389,378**

The fair value was estimated using the prices published by Dcide Company as of June 29, 2026, and published on June 30, 2026, which represented the best estimate of the future market price. The discount rate used is based on the NTN-B rate of return disclosed by Anbima on June 30, 2026, excluding inflation and adjusted for credit risk.

The table below presents a sensitivity analysis which, for the base and probable scenarios, considered the accounting balances recorded on the date of these interim financial statements. Additionally, the Company continues to monitor scenarios “1” and “2”, which consider 25% and 50% increase or decrease.

Consolidated	Price variation	Base 06.30.2026	Projected scenarios		
			Probable	Scenario 1	Scenario 2
Unrealized gains (losses) on energy purchase and sale operations	Increase	389,378	389,378	473,123	556,868
	Decrease	389,378	389,378	305,633	221,888

32.3. Capital management

The Company monitors the capital structure using the Financial Leverage Index represented by adjusted consolidated net debt divided by adjusted consolidated Ebitda (Earnings before interest, taxes, depreciation and amortization) for the last twelve months. The corporate limit established in the debt deeds provides for the annual maintenance of the index below 3.5, and the eventual expectation of non-compliance of that indicator gives rise to actions by the Management to correct the course of the calculations until the end of each year. In 2025, the Company negotiated temporary waivers for the leverage ratio of its debenture issuances from 3.5 to 4.5. As of December 31, 2025, the index was achieved in accordance with the assumptions defined in the contracts.

In addition, the Company monitors debt in relation to equity, as shown below.

Indebtedness	Consolidated	
	06.30.2026	**12.31.2025**
Loans and financing	3,289,815	3,368,419
Debentures (a)	20,194,343	16,670,459
(-) Cash and cash equivalents	(3,272,606)	(3,130,363)
(-) Bonds and securities - debt contract guarantees	(560,437)	(608,463)
Net debt	**19,651,115**	**16,300,052**
Equity	24,148,350	23,091,978
Debt to equity ratio	**0.81**	**0.71**

(a) The balance includes hedge amounts recorded under Derivative financial instruments.

The average debt cost at the nominal rate on June 30, 2026, is 12.92% (13.07% on December 31, 2025), which is equivalent to 91.33% of the CDI (87.74% of the CDI on December 31, 2025).

33. Related Party

The table below shows the balances of Related Parties highlighted in specific lines of the Statements of Financial Position:

	Parent Company	
	06.30.2026	**12.31.2025**
Current assets		
Subsidiaries		
Structure sharing	37,100	21,462
Current liabilities		
Subsidiaries		
Structure sharing	2,665	2,442
Noncurrent liabilities		
Subsidiaries		
Elejor advance	5,851	5,851

*Balances refer mainly to contracts for the sharing of personnel and management expenses, and services signed between Copel and its direct and indirect subsidiaries.

The table below shows the balances resulting from other relevant transactions with related parties carried out by the Company, with the exception for transactions involving regulated operations, recorded in accordance with the criteria and definitions established by the regulatory agents. Details of the transactions are presented in the financial statements as of December 31, 2025.

Consolidated	Assets		Liabilities		Revenue		Cost / Expense	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025	06.30.2026	06.30.2025	06.30.2026	06.30.2025
Entities with significant influence								
State of Paraná								
Dividends	–	–	112,824	215,742	–	–	–	–
Employees transferred	308	309	–	–	–	–	–	–
BNDES and BNDESPAR								
Dividends			115,664	298,087	–	–	–	–
Financing (Note 19)	–	–	1,076,183	1,114,432	–	–	(60,108)	(86,237)
Debentures – wind power (Note 20)	–	–	61,538	65,631	–	–	(3,407)	(9,291)
Joint ventures								
Caiuá Transmissora de Energia	641	864	–	–	2,416	2,508	–	–
Dividends	33,748	19,673	–	–	–	–	–	–
Cantareira Transmissora de Energia	13	–	–	–	87	–	–	–
Dividends	66,065	62,901	–	–	–	–	–	–
Integração Maranhense Transmissora - dividends	6,739	4,002	–	–	–	–	–	–
Matrinchã Transmissora de Energia - dividends	–	16,787	–	–	–	–	–	–
Guaraciaba Transmissora de Energia - dividends	28,107	28,107	–	–	–	–	–	–
Paranaíba Transmissora de Energia - dividends	5,312	6,938	–	–	–	–	–	–
Associates								
Dona Francisca Energética S.A.	–	–	–	–	–	–	(7,959)	(3,572)
Dividends	–	2,127	–	–	–	–	–	–
Foz do Chopim Energética Ltda. - dividends	1,000	–	–	–	–	–	–	–
Key management staff								
Fees and social security charges (Note 29.2)	–	–	–	–	–	–	(42,770)	(23,537)
Pension and healthcare plans	–	–	–	–	–	–	(1,025)	(923)
Other related parties								
Fundação Copel								
Administrative property rental	–	–	144,821	135,085	–	–	(6,849)	(6,415)
Pension and healthcare plans (Note 21)	–	–	1,490,686	1,478,157	–	–	–	–
Lactec	4	4	2,133	306	406	271	(472)	(1,538)
Sanepar	139	18	–	–	33,384	19,219	–	–
Sistema Meteorológico do Paraná – Simepar	–	–	873	247	–	–	(3,454)	(3,853)
Tecpar	–	–	–	–	888	1,011	–	–
Celepar	–	–	3	–	574	578	(21)	(1)
Assembleia Legislativa do Paraná	–	–	–	–	238	169	–	–
Portos do Paraná	–	–	–	–	322	2,051	–	–

Copel COM has energy purchase commitments with Dona Francisca amounting to R$100,713 as of June 30, 2026 (R$106,601 on December 31, 2025) and energy sale commitments with agencies and/or entities affiliated with the State of Paraná Government, including Sanepar, totaling R$188,161 (R$164,540 as at December 31, 2025).

About key management personnel, there are no benefits other than those shown in the above table.

33.1. Guarantees granted to related parties

The guarantees granted by Copel to its subsidiaries in the issuance of financing and debentures are reported in Notes 19 and 20 of these interim financial statements.

The total financial guarantees provided by Copel until June 30, 2026, in the form of a corporate letter of guarantee, for contracts for the purchase and transportation of electricity made by Copel GeT and its subsidiaries, is R$716 (R$716 as of December 31, 2025) and made by Copel COM is R$438,218 (R$486,019 as of December 31, 2025).

The sureties and guarantees granted by Copel and Copel GeT in the issuance of financing and debentures of joint ventures are as follows:

Company	Operation	Balance (a)	Interest %
Caiuá Transmissora	Financing BNDES	13,658	49.0
Cantareira Transmissora	Debentures Financing	68,054 284,519	49.0
Guaraciaba Transmissora	Financing BNDES Debentures	194,213 82,174	49.0
Matrinchã Transmissora (b)	Financing BNDES Debentures (2nd) Debentures (3rd)	147,882 253,712	49.0
IMTE Transmissora	Financing	19,208	49.0
Paranaíba Transmissora	Financing Debentures	266,375 28,107	24.5

(a) Gross debt balance, discounted from restricted cash that is already guaranteed by the companies themselves.

(b) The guarantees to be provided in the 3rd issue will only be presented after the maturity of the Debentures of the 2nd issue and the Financing with BNDES.

Operation guarantee: pledge of shares owned by Copel GeT in all Companies.

34. Commitments

The main commitments related to long-term contracts not yet incurred, and therefore not recognized in these financial statements, are as follows:

Consolidated	06.30.2026	12.31.2025
Energy purchase and transportation contracts	96,700,798	101,301,412
Expansion of the Segredo and FDA HPPs (Capacity Reserve Auction - LRCAP)	4,249,072	–
Acquisition of assets for electricity distribution	1,076,672	1,049,915
Improvements in transmission facilities	542,497	259,213
Modernization of GPS HPP	204,274	209,734
Acquisition of fixed assets and improvements in wind farms	–	1,830

35. Insurance

The specification by type of risk and effective date of the main insurances is shown below:

Consolidated Policy	End of term	Insured amount
Operational risks	08.24.2026	7,748,650
Operational risks - HPP Governador Jayme Canet Junior	08.24.2026	2,334,953
Operational risks - Aventura and SRMN	05.28.2027	1,757,854
Operational risks - Brisa Potiguar	05.28.2027	1,518,217
Operational risks - FDA Geração de Energia Elétrica	08.24.2026	1,346,411
Operational risks - Ventos de Serra do Mel II and IV	05.28.2027	1,292,937
Operational risks - São Bento	05.28.2027	919,240
Operational risks - Elejor	03.06.2027	901,950
Judicial Guarantee	08.10.2026	683,415
Operational risks - Jandaíra	05.28.2027	664,953
Operational risks - Cutia and Bento Miguel	05.28.2027	2,582,541

In addition to the related insurances, the Company and its subsidiaries take out D&O insurance and other policies with lower values and, additionally, have an indemnity contract in addition to the D&O.

36. Additional information to the Statement of Cash Flows

36.1. Transactions not involving cash

	Parent Company		Consolidated	
	06.30.2026	06.30.2025	06.30.2026	06.30.2025
Additions of contract assets (a)	–	–	234,783	275,325
Acquisitions of fixed assets (a)	–	–	60,930	1,929
Additions to the Right-of-use asset (b)	670	961	29,927	28,977
	670	**961**	**325,640**	**306,231**

(a) Correspond to the amount of purchases made in installments and not yet paid off by the end of the period.

(b) Recognition was offset by the lease liability item (Note 24).

The transactions mentioned did not involve cash and, for this reason, are not being presented in the statement of cash flows.

37. Assets held for sale and discontinued operations

37.1. Small Generation Assets

As detailed in the financial statements as of December 31, 2025, the divestment of 13 small generation assets ("SPE") of the wholly owned subsidiary Copel GeT began in 2024. On November 25, 2024, share purchase agreement ("CCVA") was signed with Electra Hydra/Intrepid. On November 25, 2024, the Share Purchase and Sale Agreement and Other Covenants (CCVA) was executed with Electra Hydra/Intrepid. In accordance with the provisions of the CCVA, 13 special purpose entities (SPEs), subsidiaries of Copel GeT, were created to allocate the associated assets and liabilities and subsequently transfer the shares of the SPEs to the buyer. During 2025, the sales of 12 SPEs were completed, with only the UTE Figueira remaining pending, subject to the satisfaction of conditions precedent.

On April 15, 2026, MME Ordinance no. 915 was published, terminating the concession for the thermal power plant known as UTE Figueira. After all conditions were met, the sale was finalized on April 30, 2026, with the transfer of the plant to Electra.

37.2. Dona Francisca

On May 15, 2026, under to Notice to Market 11/26, Copel signed into a share purchase agreement with Gerdau S.A. to sell its 23.03% equity interest in Dona Francisca Energética S.A. for R$150,000. The total amount will be paid in a single installment on the closing date of the transaction, subject to the fulfillment of customary conditions precedent for this type of transaction, including obtaining the applicable corporate and regulatory approvals.

37.3. Balances classified as held for sale

The balance of assets classified as held for sale, adjusted for the discontinuation of depreciation and amortization, refers to the property, plant and equipment of UTE Figueira and the equity interest in Dona Francisca in 2026.

Consolidated	Dona Francisca	06.30.2026	Small Generation Assets	12.31.2025
Assets classified as held for sale				
Property, plant and equipment	–	–	25,177	25,177
Investments	37,880	37,880	–	–
	37,880	**37,880**	**25,177**	**25,177**

38. Subsequent events

38.1. Issuance of debentures

On July 22, 2026, Copel DIS made its 12th issue of simple debentures, not convertible into shares, with additional surety guarantee, in a single series, in the amount of R$1,300,000, to reinforce cash flow as detailed in the Deed of Issue. The remuneration corresponds to the variation of the CDI + spread 0.25% p.a., with a maturity of 2 years.

38.2. MME Ordinance No. 140/2026

On July 21, 2026, the Ministry of Mines and Energy ("MME") published Normative Ordinance No. 140/2026, which establishes the procedures for determining the amount of generation curtailment and for calculating and implementing compensation for wind and photovoltaic power generators. The details are set forth in Note 32.2.6.

PERFORMANCE COMMENTARY

On June 30, 2026

(In thousands of reais, except where otherwise indicated)

The following analyses refer to Copel consolidated results for the period ended June 30, 2026 with those for June 30, 2025, highlighting the impacts of the second quarter of 2026 (2Q26) compared to the same period in 2025 (2Q25).

1. INVESTMENTS

In 2026, the Company's investment program is focused on: (i) at Copel DIS, for projects to strengthen the medium-voltage grid and substations; (ii) at Copel GeT, for investment in the Segredo HPP ("Segredo") and the Foz da Areia HPP ("FDA") following success in the Capacity Reserve Auction ("LRCAP") held in March 2026, as detailed in Material Fact 01/26, as well as investments to reinforce and improve transmission lines and other generation assets.

2. ECONOMIC AND FINANCIAL RESULTS

Copel recorded net income of R$1,741.5 million on June 30, 2026, compared to R$1,238.2 million on June 30, 2025, representing an increase of 40.6%. In 2Q26, this result was R$1,047.5 million, an increase of R$473.9 million, or 82.6%, compared to 2Q25.

2.1. Net operating revenue

	06.30.2026	06.30.2025	Variation		2Q26	2Q25	Variation	
			∆R$	∆%			∆R$	∆%
Electricity sales for final customers	3,976,535	4,104,115	(127,580)	(3.1)	1,980,394	1,912,016	68,378	3.6
Electricity sales to distributors	2,801,175	2,115,673	685,502	32.4	1,287,703	1,140,733	146,970	12.9
Use of the main distribution and transmission grid	3,957,308	3,459,679	497,629	14.4	1,898,610	1,531,656	366,954	24.0
Construction income	1,221,491	1,482,460	(260,969)	(17.6)	644,723	842,770	(198,047)	(23.5)
Fair value of assets from the indemnity for the concession	308,770	35,742	273,028	>300	288,695	11,726	276,969	>300
Result of sectorial financial assets and liabilities	1,354,434	562,727	791,707	140.7	654,834	577,183	77,651	13.5
Other operating income	366,049	356,844	9,205	2.6	163,102	209,070	(45,968)	(22.0)
	13,985,762	**12,117,240**	**1,868,522**	**15.4**	**6,918,061**	**6,225,154**	**692,907**	**11.1**

Highlights that impacted on net operating revenue performance in 2Q26:

- **Electricity sales to final customers:** (i) increase at Copel DIS, primarily due to 8.0% growth in the captive market, offset by the effect of the June 2025 rate adjustment, which reduced the electricity rate by 5.45%; (ii) decrease in the volume of electricity sold to free consumers by Copel COM;

- **Electricity sales to distributors:** (i) best price of energy sold by Copel COM; (ii) increase in the provision for non-performance of wind farm complex; (iii) decline in earnings from settlements at the CCEE at Copel GeT and Copel DIS;

- **Use of the main distribution and transmission grid:**

  Transmission segment: (i) update of transmission contract asset balances (IPCA and IGPM); (ii) effect of the consolidation of Mata de Santa Genebra revenue, which became controlled as of June 1, 2025; (iii) tariff revision effects to Copel GeT contracts and the 2Q25 adjustment to the RAP for RBSE assets;

  Distribution segment: (i) effects of tariff adjustment in June 2025, which increased the system usage rate by 6.38% and (ii) positive performance of 7.3% in the wire market (not including MMGD) in the quarter, driven primarily by higher consumption in the residential and commercial segments reflecting increased economic activity in the concession area as well as by growth in the customer base over the period and higher temperatures at the start of 2Q26 compared to those observed in 2Q25;

- **Fair value of assets from the indemnity for the concession:** effects of Copel DIS recognition of fair value following Aneel homologation of the evaluation report resulting from the Periodic Tariff Review and the adjustment based on the IPCA index applied to the shielded asset base;

- **Result of sectorial financial assets and liabilities:** a reflection of the timing differences arising from the variance between the costs budgeted and included in the rate at the beginning of the rate cycle and those actually incurred during the rate's term;

- **Other operating revenue:** lower mark-to-market value for Copel COM contracts, offset by increased in infrastructure sharing revenue for Copel DIS.

2.2. Operating costs and expenses

	06.30.2026	06.30.2025	Variation		04.01.2026 to 06.30.2026	04.01.2025 to 06.30.2025	Variation	
			∆R$	∆%			∆R$	∆%
Electricity purchased for resale	5,925,420	4,815,762	1,109,658	23.0	2,823,231	2,563,409	259,822	10.1
Charge of the main distribution and transmission grid	1,428,682	1,393,101	35,581	2.6	716,377	710,578	5,799	0.8
Personnel and management	531,259	491,574	39,685	8.1	248,628	242,352	6,276	2.6
Pension and healthcare plans	130,783	118,952	11,831	9.9	64,664	58,015	6,649	11.5
Materials	53,226	44,914	8,312	18.5	27,334	21,913	5,421	24.7
Third-party services	545,025	561,010	(15,985)	(2.8)	289,037	278,689	10,348	3.7
Credit losses, provisions, and reversals	192,095	154,445	37,650	24.4	106,494	83,934	22,560	26.9
Other operational costs and expenses, net	192,293	(93,338)	285,631	>300	72,314	(93,229)	165,543	(177.6)
Depreciation and amortization	809,272	716,231	93,041	13.0	406,223	361,211	45,012	12.5
Construction cost	1,211,027	1,476,182	(265,155)	(18.0)	632,096	840,991	(208,895)	(24.8)
	11,019,082	**9,678,833**	**1,340,249**	**13.8**	**5,386,398**	**5,067,863**	**318,535**	**6.3**

Highlights that impacted on other costs and expenses in 2Q26:

- **Electricity purchased for resale:** (i) increase in the volume of energy supplied by the MMGD balancing system and higher costs at CCEE within Copel DIS; and (ii) increase in energy purchases from Copel COM to meet the higher volumes sold;

- **Personnel and management:** (i) increase in management fees and Long-Term Incentives (ILP); (ii) 5.10% salary adjustment resulting from the collective bargaining agreement (base date: October 2025) and; (iii) effect of changes in provisions for performance and profit sharing of employees and management;

- **Third-party services:** increased costs for electrical system maintenance and for consulting and audit services, offset by saving in communication and data processing costs and facility maintenance costs;

- **Credit losses, provisions and reversals:** change resulting primarily from an increase in expected credit losses with infrastructure sharing;

- **Construction costs:** lower volume of projects in the distribution segment;

- **Other operational costs and expenses:** gain resulting from the disposal of Copel GeT SPEs created in connection with the small generation asset sale project and from the business combination (assets swap with Axia), both in 2Q25 and non-recurring in 2026.

2.3. Equity in earnings of investees

Equity in earnings of investees decreased by R$8.4 million in 2Q26 compared to 2Q25, reflecting the result on equity interests and the full consolidation of the Mata de Santa Genebra Transmissora station effective June 1, 2025.

2.4. Financial Results

The financial result showed a positive variation of R$33.0 million in 2Q26 compared to 2Q25, resulting primarily from the recognition of a gain from the renegotiation of Elejor's UBP, offset by an increase in monetary variation and debt charges, given the new funding raised, as well as the consolidation of Mata de Santa Genebra financial expenses and 100% of the Mauá HPP debt starting in June 2025, following the assets swap with Axia.

2.5. Ebitda

	06.30.2026	06.30.2025	Δ%	2Q26	2Q25	Δ%
Ebitda Calculation - continued operations						
Net income for the period	1,741,503	1,238,231	40.6	1,047,459	573,564	82.6
Deferred IRPJ and CSLL	236,796	364,157	(35.0)	78,457	322,799	(75.7)
Current IRPJ and CSLL	255,603	152,305	67.8	92,747	(76,677)	(221.0)
Financial expenses (income), net	858,446	848,386	1.2	368,883	401,861	(8.2)
Ebit	**3,092,348**	**2,603,079**	**18.8**	**1,587,546**	**1,221,547**	**30.0**
Depreciation and amortization	809,272	716,231	13.0	406,223	361,211	12.5
Ebitda	**3,901,620**	**3,319,310**	**17.5**	**1,993,769**	**1,582,758**	**26.0**
Attributed to controlling shareholders	3,881,598	3,305,302	17.4	1,985,039	1,574,278	26.1
Attributed to non-controlling interest	20,022	14,008	42.9	8,730	8,480	2.9
Ebitda Margin Calculation						
Ebitda	3,901,620	3,319,310	17.5	1,993,769	1,582,758	26.0
Net operating revenues - "ROL"	13,985,762	12,117,240	15.4	6,918,061	6,225,154	11.1
Ebitda Margin % (Ebitda ÷ ROL)	**27.9**	**27.4**		**28.8**	**25.4**	

Ebitda (earnings before interest, taxes, depreciation and amortization) is a non-accounting measure prepared by the Company that cannot be considered separately or as a substitute of net income or operating income, as an indicator of operating performance or cash flow, or to measure the liquidity or the ability to debt payment.

3. EXTERNAL AUDIT

Under the terms established by internal Corporate Governance rules and under the review and supervision of the Statutory Audit Committee, and in accordance with CVM Resolution 23/2021, the Company and its wholly owned subsidiaries have a contract with PricewaterhouseCoopers Auditores Independentes Ltda. as of March 11, 2024.

COMPOSITION OF THE GROUPS RESPONSIBLE FOR GOVERNANCE

BOARD OF DIRECTORS	
Chairman	MARCEL MARTINS MALCZEWSKI
Members	MARCO ANTÔNIO BARBOSA CÂNDIDO
	VIVIANE ISABELA DE OLIVEIRA MARTINS
	PEDRO FRANCO SALES
	JACILDO LARA MARTINS
	RAUL ALMEIDA CADENA
	MOACIR CARLOS BERTOL
	GERALDO CORRÊA DE LYRA JUNIOR
	HARRY SCHMELZER JUNIOR
STATUTORY AUDITING COMMITTEE	
Coordinator	MARCO ANTÔNIO BARBOSA CÂNDIDO
Member	PEDRO FRANCO SALES
External member	CARLOS BIEDERMANN
SUPERVISORY BOARD	
Chairman	DEMETRIUS NICHELE MACEI
Board Members	SÉRGIO HENRIQUE DA FONSECA
	JOSÉ LUIZ DE ARAÚJO ROLIM
Board Member - Alternate	JOSÉ PAULO DA SILVA FILHO
	PAULO ROBERTO FRANCESCHI
	RICARDO BERTUCCI
EXECUTIVE BOARD	
Chief Executive Officer	DANIEL PIMENTEL SLAVIERO
Vice President of People and Management	MÁRCIA CRISTINE RIBEIRETE BAENA
Vice President of Finance and Investors Relations	FELIPE GUTTERRES RAMELLA
Vice President of Strategy, New Business and Digital Transformation	DIOGO MAC CORD DE FARIA
Vice President of Legal and Compliance	YURI MÜLLER LEDRA
Vice President of Regulation and Market	ANDRÉ LUIZ GOMES DA SILVA
Director of Governance, Risk and Compliance	VICENTE LOIÁCONO NETO
Communications Director	DAVID CAMPOS
Supply Director	ANDERSON COTIAS E SILVA
ACCOUNTANT	
CRC-PR-047941/O-4	ROBSON CARLOS NOGUEIRA
Information about this report:	
Investor relations:	Fone: +55 (41) 3222-2027
	ri@copel.com

COMMENT ON THE BEHAVIOR OF BUSINESS PROJECTIONS

1) INVESTMENT PROGRAM

Companhia Paranaense de Energia - Copel (B3 - Brasil, Bolsa e Balcão: CPLE3) presents the monitoring of its Investment Program projection for the period ending June 30, 2026.

INVESTMENT PROGRAM - PERIOD ENDING JUNE 30, 2026	ACCUMULATED 2Q26 (A)	PROJECTED 2026 (B)	% (A/B)
Generation and transmission[1]	583,328	1,539,268	38
Distribution[2]	917,741	1,942,764	47
Wind farms[3]	34,371	129,223	27
Others[4]	3,428	106,897	3
	1,538,868	**3,718,152**	**41**

*(Amounts in R$ thousand)

1 Includes the SPE projects Bela Vista (Ger), Marumbi (Tra), Costa Oeste (Tra), Uirapuru (Tra), FDA (Ger), and MSG (Tra) and additional budget funding earmarked for investments related to the LRCAP.

2 Includes investments for at the continuous improvement of quality and operational excellence.

3 Includes Brisa Potiguar, Cutia, São Bento, Jandaíra, Vilas, Aventura and Santa Rosa & Novo Mundo Wind Complexes.

4 Includes Holding, Copel Comercialização and Copel Serviços.

2) LEVERAGE

The financial leverage ratio, measured in accordance with the Dividend Policy, was updated at the 276th Regular Meeting of the Board of Directors, held on July 15, 2026, and disclosed in Material Fact No. 05/2026. The Company’s target is to achieve a leverage ratio of 2.9x, measured by the “Net Debt/Ebitda” ratio, with a tolerance range of 0.3x above (3.2x) or below (2.6x), provided that the ratio converges to the center of the range (2.9x) within 48 months.

The calculation considers:

a) “Net Debt”: the sum of all the Company's consolidated financial debts to individuals and/or legal entities, including loans and financing with third parties, issuance of fixed income securities, convertible or not into shares, in the local and/or international capital markets; minus the sum of cash and cash equivalents (cash and financial investments) and the differential for derivative transactions, adjusted in accordance with the financial covenants provided for in the Company's debt instruments;

b) “Ebitda”: consolidated profit for the fiscal year before interest, taxes, depreciation, and amortization. The following items are not considered: (i) equity in earnings from associates and joint ventures, which are not consolidated; (ii) other extraordinary and/or non-recurring expenses and revenues (iii) recognition of impairment losses and reversals, and (iv) other operating items that do not constitute cash inflows or outflows and that impact Net Income in accordance with financial covenants provided for in the Company's debt instruments.

	2026	Target	(A-B)[1]
Leverage	2.9x	2.9x	0.0x

[1](A-B) - tolerance of 0.3x more (3.2x) or less (2.6x).

SUPERVISORY BOARD'S OPINION

The undersigned members of the Supervisory Board of Companhia Paranaense de Energia - Copel, within the scope of their legal and statutory duties and responsibilities, have reviewed the Interim Financial Statements for the 2nd quarter of 2026 approved by the Company's Board of Directors at a meeting held on this date. The drafts were received and analyzed individually by the directors prior to the meeting and previously discussed with management and the independent auditors. Based on the work carried out over the course of the quarter, the analyses made, the follow-up discussions on internal controls and the clarifications provided by management and the independent auditor, as well as considering the review report on the individual and consolidated interim financial statements as of June 30, 2026 issued by the independent auditor PricewaterhouseCoopers Auditores Independentes Ltda., issued without reservations, the Supervisory Board members note that they were not aware of any facts or evidence that are not reflected in the Interim Financial Statements for the quarter ended June 30, 2026 and opine that these statements may be disclosed.

Curitiba, August 5, 2026

DEMETRIUS NICHELE MACEI

Chairman

SÉRGIO HENRIQUE DA FONSECA

JOSÉ LUIZ DE ARAÚJO ROLIM

EXECUTIVE BOARD STATEMENT

By this document, the Executive Board members of Companhia Paranaense de Energia - Copel, publicly held Company, with registered office at José Izidoro Biazetto, 158, Curitiba - PR, enrolled in the National Registry of Legal Entities (CNPJ) No. 76.483.817/0001-20, of the provisions of CVM Ruling No. 80/2022, for the purpose state that:

(i) We have reviewed and discussed and agree with the opinions expressed in the audit report of PricewaterhouseCoopers Auditores Independentes Ltda. related to the interim financial statements of Companhia Paranaense de Energia as of June 30, 2026; and

(ii) We have reviewed and discussed and agree with the financial statements of Companhia Paranaense de Energia as of June 30, 2026.

In witness whereof, we sign this document.

Curitiba, August 5, 2026

DANIEL PIMENTEL SLAVIERO
Chief Executive Officer
Companhia Paranaense de Energia - Copel

MÁRCIA CRISTINE RIBEIRETE BAENA
Vice President of People and Management
Companhia Paranaense de Energia - Copel

FELIPE GUTTERRES RAMELLA
Vice President of Finance and
Investors Relations
Companhia Paranaense de Energia - Copel

DIOGO MAC CORD DE FARIA
Vice President of Strategy, New Business
and Digital Transformation
Companhia Paranaense de Energia - Copel

YURI MÜLLER LEDRA
Vice President of Legal and Compliance
Companhia Paranaense de Energia - Copel

ANDRÉ LUIZ GOMES DA SILVA
Vice President of Regulation and Market
Companhia Paranaense de Energia - Copel

Report on review of parent company and consolidated interim financial statements

To the Board of Directors and Stockholders
Companhia Paranaense de Energia

Introduction

We have reviewed the accompanying interim balance sheet of Companhia Paranaense de Energia ("Company") as at June 30, 2026 and the related statements of income and comprehensive income for the quarter and six-month period then ended, and the statements of changes in equity and cash flows for the six-month period then ended, as well as the accompanying consolidated interim balance sheet of the Company and its subsidiaries ("Consolidated") as at June 30, 2026 and the related consolidated statements of income and comprehensive income for the quarter and six-month period then ended, and the consolidated statements of changes in equity and cash flows for the six-month period then ended, and notes, comprising material accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these parent company and consolidated interim financial statements in accordance with the accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC), and International Accounting Standard (IAS) 34 - Interim Financial Reporting, of the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on these interim financial statements based on our review.

Scope of review

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim financial statements referred to above do not present fairly, in all material respects, the financial position of the Company and of the Company and its subsidiaries as at June 30, 2026, and the parent company financial performance for the quarter and six-month period then ended and its cash flows for

PricewaterhouseCoopers Auditores Independentes Ltda.
Al. Dr. Carlos de Carvalho, 417, 11º, Curitiba Trade Center, Curitiba, PR, Brasil, 80410-180
T: +55 (11) 4004-8000

the six-month period then ended, as well as the consolidated financial performance for the quarter and six-month period then ended and the consolidated cash flows for the six-month period then ended, in accordance with CPC 21 and IAS 34.

Other matters

Statements of value added

The interim financial statements referred to above include the parent company and consolidated statements of value added for the six-month period ended June 30, 2026. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim financial statements for the purpose concluding whether they are reconciled with the interim financial statements and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and that they are consistent with the parent company and consolidated interim financial statements taken as a whole.

Curitiba, August 5, 2026

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/F-6

Carlos Alexandre Peres
Contador CRC 1SP198156/O-7

docusign

Certificado de Conclusão

Identificação de envelope: 9825D5E5-F409-81D5-8385-E1228272A0BC Status: Concluído
Assunto: Complete com a Docusign: CIAPARANAENSEENERGIAJUE26.REV.pdf
LoS / Área: Assurance (Audit, CMAAS)
Tipo de Documento: Relatórios ou Deliverables
Envelope fonte:

Documentar páginas: 58	Assinaturas: 1	Remetente do envelope:
Certificar páginas: 2	Rubrica: 0	Renan Thielen
Assinatura guiada: Ativado		Avenida Brigadeiro Faria Lima, 3732, 16º e 17º andares, Edifício Adalmiro Dellape Baptista B32, Itai
Selo com EnvelopeId (ID do envelope): Ativado		São Paulo, São Paulo 04538-132
Fuso horário: (UTC-03:00) Brasília		renan.thielen@pwc.com
		Endereço IP: 134.238.160.240

Rastreamento de registros

Status: Original 19 de agosto de 2026 | 14:36	Portador: Renan Thielen renan.thielen@pwc.com	Local: DocuSign
Status: Original 19 de agosto de 2026 | 16:04	Portador: CEDOC Brasil BR_Sao-Paulo-Arquivo-Atendimento-Team@pwc.com	Local: DocuSign

Eventos do signatário	Assinatura	Registro de hora e data
Carlos Peres carlos.peres@pwc.com Sócio Nível de segurança: E-mail, Autenticação da conta (Nenhuma), Certificado Digital **Detalhes do provedor de assinatura:** Tipo de assinatura: ICP-Brasil Emissor: AC SyngularID Multipla Assunto: CN=Carlos Alexandre Peres:11681406845	DocuSigned by: Carlos Peres FDD4145B88A8490... Adoção de assinatura: Estilo pré-selecionado Usando endereço IP: 186.215.152.4 Política de certificado: [1]Certificate Policy: Policy Identifier=2.16.76.1.2.1.133 [1,1]Policy Qualifier Info: Policy Qualifier Id=CPS Qualifier: http://syngularid.com.br/repositorio/ac-syngularid-multipla/dpc/dpc-ac-syngularID-multipla.pdf	Enviado: 19 de agosto de 2026 | 14:38 Visualizado: 19 de agosto de 2026 | 16:03 Assinado: 19 de agosto de 2026 | 16:04

Termos de Assinatura e Registro Eletrônico:
Não oferecido através da Docusign

Eventos do signatário presencial	Assinatura	Registro de hora e data

Eventos de entrega do editor	Status	Registro de hora e data

Evento de entrega do agente	Status	Registro de hora e data

Eventos de entrega intermediários	Status	Registro de hora e data

Eventos de entrega certificados	Status	Registro de hora e data

Eventos de cópia	Status	Registro de hora e data

Eventos de cópia	Status	Registro de hora e data
Renan Thielen renan.thielen@pwc.com Manager Nível de segurança: E-mail, Autenticação da conta (Nenhuma) **Termos de Assinatura e Registro Eletrônico:** Não oferecido através da Docusign	**Copiado**	Enviado: 19 de agosto de 2026 | 16:04 Visualizado: 19 de agosto de 2026 | 16:04 Assinado: 19 de agosto de 2026 | 16:04

Eventos com testemunhas	Assinatura	Registro de hora e data

Eventos do tabelião	Assinatura	Registro de hora e data

Eventos de resumo do envelope	Status	Carimbo de data/hora
Envelope enviado	Com hash/criptografado	19 de agosto de 2026 | 14:38
Entrega certificada	Segurança verificada	19 de agosto de 2026 | 16:03
Assinatura concluída	Segurança verificada	19 de agosto de 2026 | 16:04
Concluído	Segurança verificada	19 de agosto de 2026 | 16:04

Eventos de pagamento	Status	Carimbo de data/hora