

COMPANHIA PARANAENSE DE ENERGIA – COPEL

Corporate Taxpayer ID (CNPJ/ME) 76.483.817/0001-20 - Company Registry (NIRE)
41300036535 - CVM Registration
B3 (CPLE3, CPLE5, CPLE6, CPLE11)
NYSE (ELP)
LATIBEX (XCOP, XCOPO, XCOPU)

Law 14,385 of 2022 Approved

COPEL (“Company”), a company that generates, transmits, distributes and trades energy, communicates, today, to its shareholders and the market in general the approval Law 14,385, on June 27, 2022, which amends Law 9.427, of December 26, 1996, and addresses the refund of taxes overpaid by consumers, such as those arising from the exclusion of ICMS from the PIS and COFINS tax base.

The Company continues to assess the developments of said Law, its future regulations and impacts relating to accounting, tax, legal and regulatory aspects.

History

As per Note 13.2.1 of the Financial Statements for the fiscal year ended December 31, 2021, Copel Distribuição S.A. (“Copel DIS”), an organization controlled by the Company, applied for a writ of mandamus in 2009 before the 3rd Federal Court of Curitiba, requesting for the issue of a court order authorizing it to no longer include ICMS on the PIS and COFINS tax base.

The decision – in which the 2nd Panel of the Federal Regional Court of the 4th Region recognized COPEL DIS’s right to exclude the full ICMS amount highlighted in the outgoing invoices from the PIS and COFINS tax base – became final and unappealable on June 16, 2020. The decision also set a period, that is, every five years, so that Copel DIS will be entitled to the reimbursement of amounts paid as of the five-year period before the application for the writ of mandamus up until the date of the final and unappealable decision.

On July 2, 2020, the Company disclosed Material Fact - 05/20 communicating the start of the procedure for enabling Copel DIS’s tax credit before the Brazilian Federal Revenue Service referring to the exclusion of ICMS from the PIS and COFINS tax base.

Finally, on May 13, 2021, the Federal Supreme Court (“STF”) concluded the judgment on the motions for clarification filed by the Federal Government under Extraordinary Appeal 574.706/PR, related to the theme, with the following terms: (i) regarding ICMS excluded from the PIS/COFINS tax base, the Court understands that the highlighted ICMS is the prevailing one; and (ii) to modulate the effects of judgment, which shall only come into force after March 15, 2017, save for the court and administrative proceedings filed until the date of the hearing rendering the judgment.

Curitiba, June 28, 2022.

Ana Letícia Feller

Chief Corporate Management Officer acting as Chief Financial and Investor Relations Officer

For more information, please contact the Investor Relations team:
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