



	Internal Regulation of the Fiscal Council of CPFL Energia S.A.	
	CONTENTS	
CHAPTER I	PURPOSE OF THE INTERNAL REGULATION	2
CHAPTER II	MISSION OF THE FISCAL COUNCIL	2
CHAPTER III	COMPOSITION, INVESTITURE, TERM OF OFFICE, VACANCY AND TEMPORARY ABSENCE/IMPEDIMENT	2
CHAPTER IV	SCOPE OF ACTIVITY AND DUTIES	3
CHAPTER V	ATTRIBUTIONS OF THE CHAIRPERSON OF THE FISCAL COUNCIL	4
CHAPTER VI	RIGHTS AND DUTIES OF THE FISCAL COUNCIL	5
CHAPTER VII	MEETINGS OF THE FISCAL COUNCIL VII.1. CONVENING AND SESSION VII.2. DECISIONS AND MINUTES	5
CHAPTER VIII	BODIES SUPPORTING - CORPORATE SECRETARIAT	6
CHAPTER IX	REMUNERATION OF THE FISCAL COUNCIL MEMBERS	7
CHAPTER X	FISCAL COUNCIL' ASSESSMENT	7
CHAPTER XI	GENERAL INFORMATION	7



I. PURPOSE OF THE INTERNAL REGULATION

This Internal Regulation disciplines the functioning of the Fiscal Council (“Council”) of CPFL Energia S.A. (“CPFL Energia” or “Company”), establishing the procedures to be observed by the Council in the exercise of its activities, as well as defining rules for its functioning, structure and organization.

Besides that, it also regulates its interactions with the Governance Agents¹ of the Company, in compliance with the applicable laws and regulations.

This Regulation shall be interpreted considering the Company’s Bylaws, the Corporate Governance Guidelines of CPFL Energia, the Internal Regulation of the Board of Directors’ Advisory Committees and Commissions and any other applicable internal regulations.

II. MISSION OF THE FISCAL COUNCIL

The Council of CPFL Energia S.A. is a collegiate body, that acts independently of the Board of Directors (“BoD”) and the Board of Executive Officers (“BoE”), functioning permanently, whose members (“Fiscal Council Members” or “Members” and individually “Fiscal Council Member” or “Member”) are elected pursuant to Law 6.404/76, as amended (“Corporations Law”).

Its main responsibility is to oversee the actions of the Management and preserve the Company’s value, analyzing the financial information and checking compliance to the legal obligations, Bylaws and applicable regulation, safeguarding the shareholders’ interest, without however interfering in the management itself.

III. COMPOSITION, INVESTITURE, TERM OF OFFICE, VACANCY AND TEMPORARY ABSENCE/IMPEDIMENT

III.1. COMPOSITION

The Fiscal Council shall be composed of three (3) sitting members and equal number of alternate members, elected and dismissed by the Shareholders’ Meeting, observing the requirements and impediments contained in the applicable laws and regulations.

Fiscal Council members must be proficient in finance, accounting or auditing, and at least one (1) of the members of the Fiscal Council shall be considered as professional member according to the applicable legislation and regulations.

The Council shall have a Chairperson, which will be appointed by its members at the first ordinary meeting held after their election and their roles are those defined herein.

III.2. INVESTITURE

Fiscal Council members, effective and alternate, shall be vested in their respective offices upon signing the Term of Investiture containing the commitment to the arbitration clause established by the Company’s Bylaws and Novo Mercado Regulation, which shall be filed at the Company’s headquarters. Moreover, the Council members will sign the Statement of Adherence to the Policies of Securities Trading and Disclosure of Material Events of CPFL Energia and any other documents

¹ According to the Corporate Governance Guidelines, **Governance Agents** are individuals and bodies involved in the Corporate Governance system, such as: partners, shareholders, auditors, BoD and its members, Fiscal Council and its members, BoE and its members etc.



required by the Company in order to comply with the best practices of Corporate Governance, as well as applicable laws and regulations.

III.3. TERM OF OFFICE

The Fiscal Council members shall be elected for a unified term of office, according to the Company's Bylaws, reelection being permitted.

Upon termination of the term, the members shall remain in their positions until their successors take office.

III.4. VACANCY AND TEMPORARY ABSENCE/IMPEDIMENT

In case of temporary absence or impediment the effective members shall be substituted by their respective alternates.

In case of permanent vacancy, the effective members shall be substituted by their respective alternates until the election of a new effective member by the Shareholders Meeting.

Resignation from the office of Council Member shall be by written communication to the Chairperson of the Board, taking effect with regard to the Company from the receipt of such communication.

IV. SCOPE OF ACTIVITY AND DUTIES

The Fiscal Council represents an inspection mechanism independent from the Company's Management for reporting to shareholders.

Thus, pursuant the specific scope established in the Brazilian legislation, the Fiscal Council will be responsible, as a collegiate body, for the following:

- (i) inspect, by any of its members, the acts of the managers and verify compliance with their legal and statutory duties;
- (ii) provide an opinion on the Annual Management Report, adding in its opinion complementary information that it may deem necessary or useful for resolutions in the Shareholders' Meeting;
- (iii) provide an opinion on the proposals from the Management Bodies, to be submitted to the Shareholders' Meeting, regarding amendment to the capital stock, issuance of debentures or subscription warrants, investment plans or capital budgets, distribution of dividends, change of corporate type, merger, consolidation or spin-off;
- (iv) be aware of reports relative to financial statements, received by the Company via whistleblowing channel;
- (v) report, by any of its members, to the bodies of the administration, and, if those bodies do not take the necessary actions for protection of the interests of the Company, to the General Meeting, errors, frauds, or crimes that they may discover, and suggest useful and applicable measures to the Company;
- (vi) call the Annual General Meeting, should the Management Bodies delay such call for over one (1) month, and the Extraordinary Meeting, whenever serious or urgent reasons may occur, including in the agenda of the meetings the matters that they may consider necessary;
- (vii) review, at least quarterly, the balance sheet and other financial statements prepared periodically by the Company;



- (viii) examine the financial statements for the fiscal year, issuing opinions on them;
- (ix) to acknowledge the internal auditing reports regarding the financial statements, including from independent auditors and from the controllership, reviewing their recommendations and opinions, and inviting them to take part in the meetings of the Fiscal Council, whenever necessary, requesting clarification or investigation on specific facts;
- (x) request, via its Chairperson, by request of any of its members, to the Management Bodies, or independent auditors of the Company, clarification or information necessary for the exercise of its inspection duty, including preparation of special financial or accounting statements.
- (xi) attend the meetings of the Board of Directors or any other Management Bodies, as well as at Shareholders Meeting, to deliberate on the matters on which it should give its opinion, as provided for by law and in these Regulations;
- (xii) provide information on matters of its competence whenever requested by the shareholders or group of shareholders that may represent, at least, two percent (2%) of the capital stock;
- (xiii) prepare and approve the annual budget of the Fiscal Council, comprising the hiring of consultancy services, as well as traveling and accommodation expenses;
- (xiv) meet, whenever necessary, with independent auditors, the Board of Executive Officers, and/or internal auditors of the Company, for clarification of issues on financial statements, and other relevant matters under its competence;
- (xv) approve the annual calendar of the annual meetings of this Fiscal Council; and
- (xvi) exercise other attributions concerning its power of inspection, in line with the applicable legislation.

V. ATTRIBUTIONS OF THE CHAIRPERSON OF THE FISCAL COUNCIL

The Chairperson shall pursue the effectiveness and good performance of the body and of each of its members, ensuring that the Council's activities are compatible with the interests of the Company, the shareholders and other stakeholders. Whenever necessary, the Chairperson will be duly assisted by the Corporate Governance Department, which has, among its responsibilities, the role of acting as a Corporate Secretariat.

To this effect, the Chairperson, without prejudice to those established by the law or the Company's Bylaws, shall have among his/her duties:

- a) to call and chair the meetings of the Fiscal Council
- b) comply and ensure compliance of this Regulation;
- c) approve the agenda and schedule of its meetings, considering requests from the other members;
- d) to represent this Fiscal Council before the Company's Management Bodies including attending the Shareholders' Meeting, without prejudice to the attendance and pronouncement of any of the other;



- e) invite, when necessary, on behalf of the Fiscal Council, external consultants, members of the Management and/or employees of the Company and others eventual participants to attend its meetings;
- f) To request, whenever necessary, the issuance of report(s) from specialized consultants or consulting companies;

In case of absence of the incumbent Chairperson, the other members may choose among themselves the member who will preside the meeting or will provide the clarifications at the Shareholders' Meeting.

VI. RIGHTS AND DUTIES OF THE FISCAL COUNCIL MEMBERS

Fiscal Council members shall act in the interest of the Company. As a result, the members shall have access, to all documents and information they may deem necessary for the exercise of their activities, including those relative to the Company's Subsidiaries and Affiliated² companies.

Due to the nature of the matters discussed by the Fiscal Council, its members shall keep secrecy of the information to which they may have privileged access, in view of the position they hold, up to its disclosure to the market, and also cause third parties related to them to do the same, responding solidarily with them.

Fiscal Council members covenant to comply with the terms in the Code of Ethics and Code of Corporate Conduct of the Company, and to protect them.

The members are prohibited from taking loans or other resources from the Company or any of its Subsidiary and Affiliated companies to their own advantage or to that of any company in which they have an interest, and from obtaining any type of advantage, whether direct or indirect, due to the office they hold.

VII. MEETINGS OF THE FISCAL COUNCIL

The Fiscal Council will hold, at least, four (4) annual ordinary meetings, according to the Annual Calendar, and extraordinary meetings may be called by the Chairperson whenever necessary, on his/her own initiative or by request of any Member, with the assistance of the Corporate Secretariat. Meetings may be held in the Company's registered office or, at the Fiscal Council's discretion, at another address previously informed to the members.

VII.1. CONVENING AND SESSION

The meetings of the Fiscal Council shall be called by the Chairperson of the Council, with at least nine (9) days in advance, with indication of the matters in the agenda. Supporting documents shall be sent in at least five (5) days in advance, before the date of the meeting, except whenever it cannot be prepared with such advance.

In the event of evident urgency, the meetings may be called at shorter notice.

² According to the Corporate Governance Guidelines, **Subsidiary** are companies controlled by CPFL Energia, directly or indirectly and **Affiliated** companies are companies in which CPFL Energia holds 50% or less interest, directly or indirectly.



The meetings shall be held with the attendance of the majority members. In case of tied vote, the matter shall be resubmitted for deliberation at the next meeting.

If there is no quorum for installation, the Fiscal Council members shall await thirty (30) minutes and, if the minimum number stipulated above is not reached, the meeting shall be adjourned drawing up the event in minutes to be signed by the present members present.

No matter that is not included in the agenda of the original meeting may be discussed on the second call, unless all members are present and expressly agree with the inclusion. In any case, the meetings may be held irrespective of prior call with the presence of all its members.

The meetings may be held via video or conference call and the fiscal Council Members participating by conference call or video conference shall be computed as present and voting by means of delegation in favor of another fiscal council member, written in advance, sent by e-mail or any other means of communication are accepted. In such cases, the members shall forward their written votes to the Corporate Secretariat, who will file them in the Company and they shall be valid for all legal purposes.

The Chief Executive Officer and the Executive Officers may take part in the meetings by invitation.

VII.2 DECISIONS AND MINUTES

The Fiscal Council Members shall attend the meetings duly prepared to examine and decide on the matters on the agenda; each member shall be entitled to one vote and decisions will be taken by a simple majority of the votes of those present.

Any Fiscal Council Member who has an actual or potential conflict of interest, shall abstain from attending in the part of the meeting in which the issue that causes such conflict is considered.

After the debate on the matters, the Chairperson of the Fiscal Council will put the matters to voting, recording in the respective minutes the result of the voting and any diverging votes and/or converging votes with exception.

The minutes of the meeting will be sent for approval by the members in a maximum period of seven (7) business days after the meeting. The members will forward, in writing their suggestions and approval, so the approved minutes may be drawn up in a proper book and signed by the members in the subsequent meeting.

VIII. BODIES SUPPORTING - CORPORATE SECRETARIAT

CPFL Energia has a Corporate Governance Department that, among its responsibilities, serves as the secretariat of the Fiscal Council.

The Corporate Secretariat for the Fiscal Council Meetings is responsible, among others, for:

- a) supporting and proposing continuous improvements of the Council's processes;
- b) supporting the Chairperson of the Council in defining the agenda for meetings and the convening of meetings, as well as on other activities necessary to preside over Meetings;
- c) forwarding the agenda and supporting material for meetings and interacting with the Board of Executive Officers, in order to respond to requests for clarification and information



submitted by the Fiscal Council members;

- d) supporting the Fiscal Council Members in all activities necessary;
- e) preparing, entering in the appropriate book, registering with the appropriate bodies and publishing the minutes of Fiscal Council meetings, in accordance with the applicable laws and regulations;
- f) to organize the integration and training of new Fiscal Council Members.

Any requests with regard to the contents of the agenda or convening of ordinary or extraordinary Fiscal Council meetings, on the part of the members, shall be forwarded in writing to the Corporate Secretariat, who will submit the proposal to the Chairperson of the Fiscal Council and communicate his decision to the members.

IX. REMUNERATION OF THE FISCAL COUNCIL MEMBERS

The global compensation of the Fiscal Council shall be fixed annually by the Annual Shareholders' Meeting, pursuant to the Corporations Law.

Fiscal Council Members may renounce their remuneration, in which case such renouncement shall be duly filed in the Company's headquarters.

X. FISCAL COUNCIL'S ASSESSMENT

In the last month of each fiscal year, the Chairperson of the Fiscal Council, with the assistance of the Corporate Secretariat, shall submit a self-assessment questionnaire to be filled out individually by the members. The results of such evaluation shall be analyzed by the Corporate Secretariat and disclosed to all members.

Considering this analysis, an action plan shall be established for the next year, based on the evaluation, pointing out the improvements to be taken.

XI. GENERAL INFORMATION

Any omissions or interpretation uncertainties about this Internal Regulation and possible amendments thereto will be dealt with and decided on at a Fiscal Council Meeting, in compliance with the Company's Bylaws and the applicable laws and regulations.

This Internal Regulation may be modified at any time, by the majority of the members of the Fiscal Council.

This Internal Regulation will become effective from the date herein below.
Campinas, December 14th, 2021.