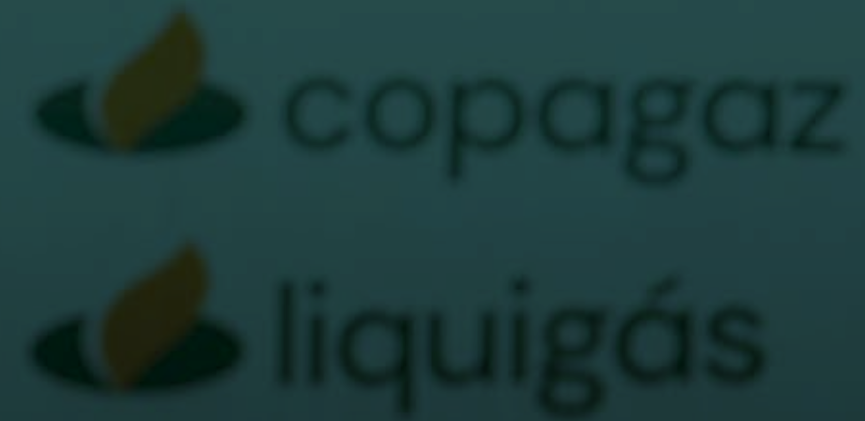




Annual
Sustainability
Report
2022



COPPA energia



01	Message from the Chairman	4
	Message from the VP of Sustainability and Renewable Energy	5
	About the report	6
02	Copa Energia	10
	Purpose, Aspiration and Values	12
	Our Product: Liquefied Petroleum Gas (LPG)	13
	Awards	21
03	Governance	22
	Ethical Conduct and Integrity	25
	Communication Channels	27
04	Sustainability Management	28
	Risk Management	30
	Participation in associations	32
	Responsibility for products and services	33
05	Financial Performance	34
	Social Performance	40
	Community	41
	Resellers	42
	Government Relations	46
	Suppliers	47
Employees	48	
06	Environmental Performance	66
	Water and Effluents	67
	Energy	69
	Responsible consumption and production	71
	Emissions	77
05	GRI Standards Contents	80
	Assurance Report	94
	Credits	99

Message from the Chairman

The year of 2022 was essential for integrating and strengthening the Copa Energia brand. We are leaders in the market, assuming 25% of the market share in the offer of bottling, marketing and distribution of Liquefied Petroleum Gas (LPG), a position that brings us a huge pride and responsibility before our customers and all stakeholders inserted in our value chain and relationship.

Some of the evidence of this commitment is the extensive investment we made throughout the year, aiming to strengthen our leadership to base our decisions on values that are non-negotiable for the Company: determination, respect, partnership and innovation. These values establish the Copa Energia way of being and doing, which guarantee the continuity of our business from a comprehensive and entrepreneurial vision. We are convinced that these elements solidify the company's reason for existence in the new paths and markets we want to reach.

With the strengthening of the Copa Energia culture, we have raised the principles and practices of sustainability to a much more strategic level, assuming the assumption of "Energizing Lives and Businesses in a Sustainable Way", based on objective commitments and based on the 2030 Agenda and the UN Sustainable Development Goals. We created the Corporate Volunteer Program, stimulating the exchange of knowledge between our employees and important social organizations, which act in synergy with our vision and our core business. We integrate the 2030 Ambition with the Global Compact, assuming gender equity (SDG 5) with a protagonist and innovative vision for our sector.

Also in 2022, we prioritized the restructuring of our corporate governance, so that essential values such as ethics, transparency and integrity are guiding principles in decision-making, following guidelines and internal regulations. With these achievements, we are proud to share that we were elected the 3rd best company in Brazil in the Fuel, Oil and Gas

Sector. We entered the ISTOÉ Dinheiro magazine ranking and are among the 100 largest Brazilian companies, appointed by the Valor 1000 Magazine.

We are striving to carry out the necessary energy transition and diversify our business model, believing that in this way we will continue to contribute to even cleaner energy matrices, which is within the reach of all the partners that have been with us throughout these 67 years of history.

We know that this path has been walked in partnership with customers and consumers who have always supported us and we are confident that Copa Energia will integrate and further strengthen these ties.

Enjoy your reading!



Antonio Carlos Moreira Turqueto (Caio)
CEO and Chairman of the Board of Directors

Message from the VP of Sustainability and Renewable Energy

Copagaz was founded in 1955 with the perspective of providing a cleaner and more accessible source for cooking to Brazilian homes. At this time, the use of coal and firewood already pointed to a harmful direction, with possible negative impacts on the health of housewives. The context of value as per the company's insight provokes us and gives us the responsibility to honor and maintain our vision in sustainability, which has lasted more than 67 years.



Eduardo Elias Zahran Filho
Vice President of Sustainability and Renewable Energy

This history is legitimized by the voluntary commitments we made in the first year representing the Global Compact in Brazil and the Ethos Institute, not to mention the sustainability reports that we have released since 2013 and of our annual inventories of greenhouse gas (GHG) emissions, by the Brazilian GHG Protocol Program, monitoring impacts and managing our emissions. Today we are Copa Energia; we are part of Liquigás and we became even more responsible for the pursuit of excellence in our socio-environmental management. We hired the consultancy firm Ramboll that helped us carry out a critical analysis of the integrated emissions of the two companies, thus creating new opportunities to contribute to the mitigation of climate impacts.

We are aware that we are not doing little, but we know that there are still many challenges ahead.

In 2022, we improved our vision on ESG and sought to get to know some outstanding references in our sector, nationally and internationally. We remade our materiality matrix and matured even more with this process. We count on the partnership of Consultoria Lume and we have outlined the Strategic ESG guidelines for Copa Energia, which you will have the opportunity to learn about in this edition.

Enjoy your reading!

About the report



GRI 2-2, 2-3, 2-4, 2-5, 2-14

In this second Sustainability Report, prepared in accordance with the standards of the Global Reporting Initiative (GRI), Copa Energia is proud to show its stakeholders the main results, projects and investments that marked the year 2022, between January 1 and December 31.

Based on the company's material sustainability issues (find out which they are here), the priority of this report is to provide a comprehensive account of the economic, social, environmental and governance performance of Copa Energia's operational, administrative and value chain units.

The publication also reinforces the company's commitment to the Ten Principles of the United Nations (UN) Global Compact and the Sustainable Development Goals (SDGs).

The financial data presented are in line with the company's Financial Statements, in a

segregated manner between the Copagaz and Liquigás brands, since the unification of the companies' systems and data took place in 2023. Although there is no specific policy, Copa Energia conducts an external audit of the Sustainability Report, following the guidelines of the Procurement area.

The report covers all Copa Energia units, Operational Units (Advanced Warehouses and Operating Centers) of the Copagaz brand and Operational Units (Advanced Warehouses and Operating Centers) of the Liquigás brand, in addition to the Administrative Office (headquarters). Any exceptions and limitations related to the indicators are described in footnotes throughout the document.

In this edition, no information was reformulated in comparison with previous reports. If there are any questions or suggestions about the report content, please contact the Sustainability Management via e-mail: sustentabilidade@copaenergia.com.br.

MATERIALITY

GRI 2-29, 3-1, 3-2, 3-3

In line with the interests and demands of all stakeholders with whom it relates, Copa Energia seeks to carry out an inquiry process with all stakeholders, to support the Strategic Planning and select the main themes shown in this Sustainability Report. This process is referred to as the Materiality Matrix, updated in 2022, which culminated in the creation of the Corporate Sustainability Strategy.

In this context, the stakeholders with which the company relates are Employees, Customers,

The company carried out a broad work development Planning Strategic Sustainability including the steps of Context and aMarket Evolution, Cup Diagnosis Energy and Guidelines Strategic ESG.

Resellers, Research Communities (area to market), surrounding communities, competitors, suppliers, press, investors, government entities, civil society organizations and business partners.

Supported by Consultoria Lume, the company carried out an extensive work to develop the Strategic Sustainability Planning, including the stages of Market Context and Evolution, Copa Energia Diagnosis and ESG Strategic Guidelines.

To list the priority themes, the methodology known as the Harvard ruler was used: the stakeholders interviewed selected grades ranging from the lowest level to the highest level of importance for the company's management themes. The stakeholders and experts consulted to build the current Materiality Matrix were Internal Audiences (Executive Managers, Directors, Vice Presidents and Chairmen) and External Audiences (Investors, Customers, Government, Regulatory Bodies, Unions and Consumers).

All key stakeholders were interviewed online or face-to-face, including Copa Energia leadership, Employees, Sindigás (union), Itaúsa (shareholder), Specialists (academy), resellers and customers (Klabin).

Lastly, the Materiality Matrix defined the following eight priority themes for Copa Energia's performance:

Copa Energia's highest governance body—the Board of Directors—is responsible for reviewing and approving the information reported, including the material topics listed. The executive committee, formed by the Boards and Vice-Presidencies of each area, participated in the development and approved the Strategic Sustainability Planning, in which the material themes were defined.

The data for preparing the company's Sustainability Report are answered by the business areas and approved by the direct manager. Before publication, the final version is evaluated and approved by the executive committee.

Material Theme	Related GRI Indicators	Related SDGs
Diversity and Inclusion	405-1, 405-2	  
Energy Efficiency and GHG Emissions	305-1, a 305-7	  
Renewable energy	302-1, 302-2, 302-3, 302-4, 302-5	 
Integrity, reliability and resilience of the Distribution network		  
Responsibility in the Value Chain	406-1, 408-1, 409-1, 411-1, 412-1, 412-2, 412-3	  
Health, Safety, Welfare and Employee Development	401-1, 401-2, 401-3, 403-1 a 403-10, 404-1, 404-2, 404-3	   
Safety, Availability and Product Accessibility	416-1, 416-2, 417-1, 417-2, 417-3	 
Corporate Governance	2-9, 2-10, 2-11, 2-12, 2-13, 2-14	
Ethics and transparency	204-1, 205-1, 205-2, 205-3, 206-1	 

Copa Energia



GRI 2-1, 2-6

With a leading role in the country and in Latin America in the Liquefied Petroleum Gas (LPG) market, Copa Energia Distribuidora de Gás S.A. is a privately held corporation with operations in Brazil and headquarters in São Paulo.

As a holder of the Copagaz and Liquigás brands, it is the market leader and responsible for serving 25% of the national market in the offer of bottling, marketing and distribution of Liquefied Petroleum Gas (LPG). With the new identity, which includes the purpose of “Energizing Lives and Businesses in a Sustainable Way”, comes the opportunity and the need to raise the driving of the integration of sustainability principles and practices to a more strategic level.

The two brands, Copagaz and Liquigás, already reputable and consolidated in the Brazilian market, annually reach the total sales figure of 1,804 thousand tons of gas, operating with a network of 5,330 dealers in 24 states and the Federal District and employing about 90 thousand direct and indirect employees.

Our Companies

COPAGAZ DISTRIBUIDORA DE GÁS S.A.

In 1955, when the expansion of the energy sector in the country began and the distribution of LPG by oil refineries began, Copagaz was founded by the pioneer Mr. Ueze Elias Zahran, in Campo Grande (MS). Today, the company is a privately held corporation, with MS Administração e Participações S.A. as its controlling shareholder and Itaú S.A. as the relevant minority shareholder.

Aiming to heat millions of homes and empower thousands of industries and businesses, the company is continuously implementing new technologies to ensure the efficient delivery of services and products, with quality and sustainability.

LIQUIGÁS DISTRIBUIDORA S.A.

As a privately held corporation, the company was created in Italy after the end of World War II. In 1953, Liquigás do Brasil was established, which belonged to the Agip Brasil S.A. Group. After integrating the Petrobras system since 2004, the company was part of Petrobras’ divestment plan and was acquired by Copagaz Distribuidora de Gás S.A. in November 2019, with the definitive closing being conditional on the approval of the operation in CADE, in 2020.

Always prioritizing quality and reliability, Liquigás is present in the daily lives of thousands of Brazilians, with a continuous project of efficiency and development of new products. Its goal is to offer the best service and quality products in each path taken.

Purpose, Aspiration and Values

With the birth of Copa Energia, the corporate vision and mission were revised and its elements define the company's vision for the future and its reason for existing. With Aspiration and its Purpose as an inspiration to direct the relationship with all strategic audiences, the new organizational goals were reinforced by creating a Manifesto, which translates the commitments of the new brand.



PURPOSE

Our Purpose is to energize lives and businesses in a sustainable way.



ASPIRATION

Leading the changes in the energy matrix, from Brazil to the world, based on sustainable and reliable solutions that bring solid results.



VALUES

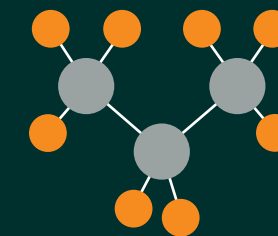
Our Values must be reflected in all our actions, in the pursuit of our Purpose, being the basis for our Code of Ethical Conduct.

- **Determination:** We positively infect people and businesses with our will to do and achieve. We overcome obstacles as we believe in our dreams and make each one of them come true.
- **Partnership:** We establish solid relationships with customers, employees and suppliers. We work collaboratively to build our goals by seeking a positive impact in everything we do.
- **Respect:** We value life through safety and respect for people and the environment. We treat people as we would like to be treated. This is how we build an environment that is whole, diverse and inclusive.
- **Innovation:** We emerged based on an entrepreneurial spirit. We keep that nature in our DNA. We think outside the box for solutions and test new ways of doing things.

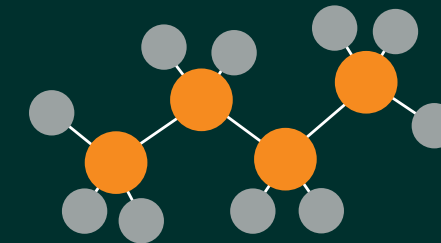
OUR PRODUCT: LIQUEFIED PETROLEUM GAS (LPG)

The LPG is a substance resulting from the refining of petroleum or the processing of natural gas, which mostly combines the hydrocarbons propane and butane. It takes gaseous form under normal atmospheric conditions, but passes into the liquid state if subjected to pressure—when it can be filled for distribution.

Propane: C_3H_8



Carbon (C) is represented in blue and hydrogens (H) in yellow.



The n-butane and iso-butane forms (both with molecular formula C_4H_{10}) are present in LPG.

In its natural state, it has no color or smell. However, before leaving the refinery, LPG receives an odorous additive, the characteristic “gas smell”. This is a security measure that allows anyone to easily identify a possible leak.

The fuel has several applications in various business, commercial and agricultural sectors. In Brazil, LPG is most commonly used in domestic kitchens, being popularly known as “cooking gas” or “cylinder gas”. According to the National Union of Liquefied Petroleum Gas Distribution Companies (Sindicás), LPG is already part of 95% of Brazilian households.

Distribution flow



The LPG is produced in national refineries from oil and/or by NGPUs (Natural Gas Processing Unit), by exploring natural gas. It can also be imported by Petrobras, since Brazilian production is not enough to guarantee supply throughout the country



It is transported to the operational units through pipelines or in bulk trailers



In the operational units, LPG is stored in large pressure vessels and transferred in a liquid state to transportable containers



canisters from 2 kg to 13 kg and canisters from 20 kg to 90 kg



To serve residential customers, Copa Energia distributes the canisters to a retail resellers network



motor vehicles, which make the bulk distribution through the Express Service system



The service to small, medium and large business customers, as well as agricultural enterprises and businesses, condominiums and hospitals, are served in two ways: by means of auto tanker vehicles, which supply the transportable and stationary containers installed in the establishments, or by acquiring transportable containers of 20 kg, 45 kg or 90 kg, bottled and distributed by Copa Energia

Gas imports from Bolivia

In addition to its main supplier, Petrobras, Copa Energia also imports LPG from Yacimientos Petrolíferos Fiscales Bolivianos, after carrying out some specific procedures to ensure safety and compliance with Brazilian legislation. The gas, which is certified by the Bolivian government, is sent to the state of Mato Grosso do Sul, where the company inserts the odor required by the national security standard and forwards it for analysis, carried out at the LPG Analysis Laboratory of the Federal University of Mato Grosso do Sul (UFMS).

The results are sent to Superinspect—a company specialized in supervision, surveillance and inspection of products—responsible for issuing the certification, enabling its marketing within the parameters required in Brazil.

Requalification of containers

To ensure the safety and quality of its products, Copa Energia carries out maintenance and requalification processes for containers, following the current legislation. When the containers show some kind of risk, they are rendered useless and replaced with new canisters. With all this care, the company guarantees the fulfillment of its essential mission, which is to provide energy to the whole society, with safety and quality. During 2022, 3,575,842 P-13 canisters were requalified.

Market share

The figures provided by the National Agency of Petroleum, Natural Gas and Biofuels (NGB) are very significant: in 2022, Copa Energia reached 25% of total market share in the LPG distribution segment in Brazil.

Operator adjusting leakage in the valve in the CO of Capuava.



Markets served

Copa Energia serves two major customer segments: residential and business. To serve residential customers, the company has a wide network of dealers, who guarantee the supply of millions of homes by delivering canisters from 13 kg to 45 kg. For the business segment, the company meets the needs of customers by delivering transportable containers (13 kg to 190 kg) or supplying stationary containers (500 kg to 60 thousand kg).

Copa Energia (2,896 municipalities) – Volume and Customers Business and Resale



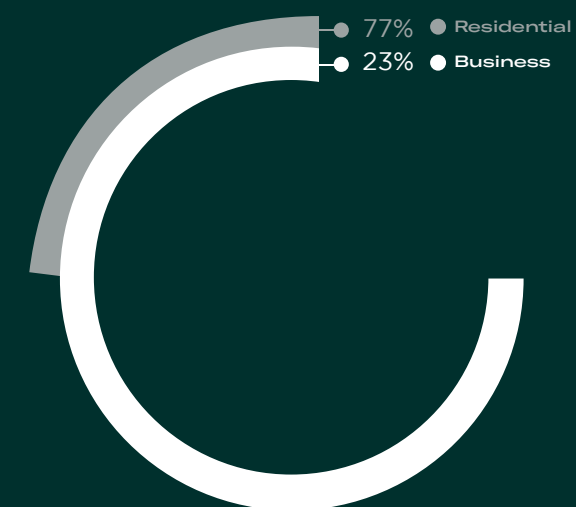
Resellers
Copa Energia
5,326

Consumers served
by segment (estimate)
Copa Energia

Residential
35,000,000

Business
38,669

Share of total LPG sold by segment



Volume Filled by Branch in 2022

Branch	Total Filling 2022 (t)
Araucária	93,372
Cascavel	27,997
Canoas	101,315
Passo Fundo	31,145
Capuava	75,835
Barueri	110,440
Paulínia	95,785
SJ Campos	26,429
Uberlândia	33,468
Brasília	18,183
Goiânia	39,350
Gurupi	35,371
Belém	65,716
Fortaleza	77,492
São Luís	94,461
Mataripe	86,632
Natal	52,624
Suape	126,910
Pelotas	12,424
Duque de Caxias	83,757
Jardinópolis	40,576
Ibirité	54,319
Cuiabá	33,984
Campo Grande	51,331
TOTAL	1,468,915

Own Production LPG-(kg) - 2022

Branch	Copagaz 2022 (kg)	
	Container	Bulk
Araucária	●	●
Campo Grande	51,331,147	5,972,465
Canoas	●	●
Cuiabá	33,984,232	8,289,792
Dq. Caxias	0	8,698,627
Goiânia	●	●
Ibirité	54,319,162	8,466,803
Ipojuca	0	6,945,439
Jardinópolis	40,576,095	21,981,729
Mauá	●	●
Paulínia	0	15,333,713
SJ Campos	●	●
Socorro	0	23,510,370
Uberlândia	●	●
TOTAL	180,210,636	99,198,938
	279,409,574	

● Liq Split Unit ● Split Copa Unit

Branch	Liquigás 2022 (kg)	
	Container	Bulk
Capuava	75,835,234	42,311,938
Paulínia	95,785,293	29,102,089
Santos	0	3,688,046
SJ Campos	26,429,208	4,359,476
Ribeirão Preto	0	0
Betim	●	●
Dq. Caxias	83,757,161	5,177,236
Macaé	●	●
Serra	0	1,678,963
Uberlândia	33,468,262	17,400,638
Barueri	110,440,215	7,864,900
Barra S Francisco	0	0
Araucária	93,371,894	37,669,884
Cascavel	27,996,841	6,774,217
Ponta Grossa	0	6,064,691
Lodrina	0	3,717,945
Canoas	101,314,508	23,023,314
Passo Fundo	31,145,058	13,144,817
Goiânia	39,349,636	2,896,989
Cuiabá	●	●
Campo Grande	●	●
Brasília	18,182,763	5,958,834
Fortaleza	77,491,430	4,469,321
Jequié	0	434,634
Mataripe	86,632,015	2,292,427
Natal	52,623,431	2,630,400
São Luís	94,460,469	4,626,121
TOTAL	1,048,283,418	225,286,879
	1,273,570,297	

Antônio Muniz



Third Party LPG (kg) Production - 2022

Branch	Copagaz 2022 (kg)	
	Container	Bulk
Caucaia	737,906	0
Salvador	●	●
Bauru	0	1,269,006
Jequié	●	●
São F. do Conde	●	●
Pres. Prudente	0	724,910
TOTAL	737,906	1,993,916
	2,731,822	

● Liq Split Unit ● Split Copa Unit

Purogas

In its portfolio, Copa Energia also has Purogas, an aerosol gas free of impurities, odor and moisture. With its high degree of purity, it is used by the various manufacturers of deodorants, cosmetics, food products, medicines, environmental deodorizers, insecticides, among others. Purogas is delivered in customized butane and propane proportions, according to the needs of each client.

Jeferson Damaceno Garcia checking the tanks of Purogas in the CO of Capuava.



Barbara Nogueira Gaspar and Fernanda Nogueira Braga

AWARDS

1,000 Largest Companies in Brazil 2022

The company was elected the 3rd best company in Brazil in the Fuel, Oil and Gas Sector, in the ISTOÉ Dinheiro magazine ranking.

Best and Largest 2022

Copagaz occupied the 33rd place in the national ranking of the Best and Largest 2022 of the Exame magazine in the Energy sector. Liquigas, on the other hand, occupied the 76th position in the same ranking.

Valor 1000

In 2022, the Company ranked 100th in Valor 1000 magazine's ranking of the largest Brazilian companies, rising more than 270 positions compared to 2020.

Corporate Governance



GRI 2-9, 2-10, 2-11, 2-12, 2-16, 2-17, 2-18, 2-19, 2-20, 3-3

In order to generate more and more value and transparency towards society, the Company continues to invest in the structuring and strengthening of its corporate governance, highlighting essential requirements based on ethics, transparency and responsible advertising.

The company's current governance structure, including advisory committees to the highest governance body, is composed of Shareholders, Board of Directors, Audit Committee, People and Compensation Committee, Finance Committee and Statutory Officers.

The election of members of the Board of Directors is held at the General Meeting, with a vote by the shareholders. In the election of members of the Board of Executive Officers and members of the Committees, the directors hold the election in union of the Board of Directors. The company's CEO accumulates the role of Chairman at the Board of Directors, with the main objective of preserving the interests of the organization.

Board of Directors

The Board of Directors is responsible for maintaining the Company's interests as well as its shareholders. In addition to the issues within its competence, in accordance with the terms of the Law and the Bylaws and Shareholders' Agreement in force, it monitors and contributes to matters such as corporate culture, brands, market strategy, among others. It also monitors the company's numbers and financial health, approves policies for the company's main guidelines, studies and decides on possible investments and/or risks. Currently, out of the 5 (five) full members, 4 (four) are male and 1 (one) female. The three (3) alternate members are male.

Statutory Executive Board

The Statutory Executive Board is responsible for effectively managing the company, in addition to building values, mission, strategies and objectives, propagating such ideas and practices to all its employees, in order to strengthen a solid and differentiated business culture. It also complies with its attributions provided for by law and in the company's corporate documents. Today, 100% of the members of the Statutory Board of Directors are male.

Advisory Committees

The Audit, People and Compensation and Finance committees are responsible for advising and guiding the decisions of the Board of Directors, as well as analyzing all matters of their respective attributions, in accordance with the bylaws approved by the Board of Directors, as well as supervising the management of the organization's impacts on the economy, the environment and people. The committees are formed by 8 (eight) male and 3 (three) female members. The key concerns are reported to Copa Energia's senior management by the areas responsible for monitoring them: Risks and Compliance, Internal Audit, Legal, Financial, Controllership and Human Resources, as applicable.

Performance evaluation

In 2022, Copa Energia implemented the Performance and Development Management (PDM) model, aimed at performing the performance evaluation and promoting the organization development. The PDM, annually held, is part of the company's management practices, with several steps carried out throughout the period, including hiring goals, intermediate monitoring of goals, intermediate feedback, evaluation of "Our Way of Being and Doing", goal calculation, calibration committees and final feedback. A breakthrough planned for 2023 is the inclusion of the Experts audience in the cycle.



Reception office
Copa Energia in São Paulo

Compensation

Copa Energia is in the process of restructuring its compensation policy for members of the highest governance body and for senior executives. Such policies are linked to their objectives and performance with regard to the management of economic, social and environmental impacts.

Types of compensation

- **Fixed compensation:** it follows the wage table built based on the market reference.

- **Variable compensation:** it is implemented according to the number of wages per level, also following the market values.

- **Retirement benefits:** offered in accordance with the Collective Bargaining Agreement (CCT) and current law.

For managers and positions higher than management, compensation policies are validated by the People and Compensation Committee and the Board of Directors.

ETHICAL CONDUCT AND INTEGRITY

GRI 2-15, 2-23, 2-24, 2-25, 2-26, 205-1, 205-2, 205-3, 206-1, 3-3

Transparency and ethics are non-negotiable values for Copa Energia and guide the way it relates to all its stakeholders. Through the Code of Ethical Conduct, formally launched in 2021 and approved by the Board of Directors, the company lists possible conflicts of interest and establishes the main guidelines, guiding the conduct of senior management, its own employees and third parties. The document directs the company's actions in accordance with the principles of equality, which determine the equal and non-discriminatory treatment of all stakeholders.

The company values a pleasant work environment, encouraging a respectful relationship and good health and safety conditions for all, prioritizing elements such

as dignity, respect, loyalty, team spirit, ethics, integrity and transparency. In addition to guiding, the Code of Conduct and Ethics, guides employees on opportunities for professional appreciation, respecting the diversity of all opinions. It also describes in detail the expected behaviors, curbing aggressive attitudes and moral and sexual harassment. It establishes guidelines for combating child and similar labor, including its supply chain and customers. In addition to the Code of Ethical Conduct, Copa Energia has other regulations that help in conducting responsible business, such as the Antitrust Policy.

The company also conducts a preliminary investigation (Due Diligence) in the hiring of third parties, reinforced by completing a self-declaratory agreement, which aims to safeguard any possible conflict of interest. Business partners comply with the Code through contractual clauses, which include anti-corruption guidelines.



The Code of Ethical Conduct is available to everyone on the Copa Energia website:
<https://www.copaenergia.com.br/codigo-de-conduta/>

Total and percentage of members of the governance body to whom anti-corruption policies and procedures have been communicated

Region	Total members of the governance body	Total members of the governance body who have been notified	Percentage of members of the governance body who were notified
CA	5	5	100
Directors	11	11	100

Total and percentage of employees to whom anti-corruption policies and procedures were communicated.

Region	Total employees, by functional category and region	Total employees who were notified, by functional category and region	Percentage of employees who were notified, by functional category and region
GEROP I – PR/SC/RS/MS	807	719	89.1
GEROP II – SP/RJ/ES	1,155	1,145	99.13
GEROP III – MG/DF/MT/MS/GO/TO/BA	576	574	99.65
GEROP IV – CE/PI/MA/PA/AP	505	504	99.8
Headquarters	522	471	90.23

Total and percentage of members of the governance body who received training in combating corruption, broken down by region.

Region	Total members of the governance body, by region	Total members of the governance body who received training, by region	Percentage of members of the governance body who received training, by region
Headquarters	11	9	81.82

Total and percentage of employees who received training in the fight against corruption, broken down by functional category and region.

Functional category	Total employees, by functional category and region	Total employees who received training, by functional category and region	Percentage of employees who received training, by functional category and region
GEROP I	807	719	89.1
GEROP II	1,155	1,145	99.13
GEROP III	576	574	99.65
GEROP IV	505	504	99.8
Headquarters	522	471	90.23

GEROP - Regional Operations Manager

In addition to participating in specific training on the Code, all employees sign a term of commitment, attesting to their awareness of the document's guidelines. Communications and informal chats on topics related to the Code are often reinforced.

Through the Ethics Committee—composed of a representative from the Legal area, a representative from the Human Resources area, and a representative from the Operational area, with the most relevant cases reported to the company's chairman—Copa Energia evaluates ethical situations based on the deliberation of measures required to anticipate and/or remedy possible negative impacts.

COMMUNICATION CHANNELS

To receive complaints, the company has an independent Complaints Channel, which analyzes cases of non-compliance with laws, the Code of Ethical Conduct and other policies, standards and procedures. It is available at:



Canal de Denúncias:
<https://www.copaenergia.com.br/canal-denuncia/>
 phone : 0800 795 1509
 e-mail: copaenergia@aloetica.com.br

Ombudsman department:
<https://www.copaenergia.com.br/ouvidoria/>

With frequent disclosures about the Complaints Channel, the company also holds a weekly meeting between members of the Risk and Compliance area to discuss all new cases and requests in progress, always seeking the best practices for conducting and investigating complaints.

All Copa Energia operations are assessed in relation to corruption risks. In 2022, there were no significant risks in this area, mainly due to the reassessment of the risks that are mapped together with the areas and aligned with the respective directors for redefining processes after implementing new SAP integration system. During the year, there were also no cases of officials fired or punished for corruption or of partners involved in legal proceedings related to the subject.

In 2022, Copa Energia did not file any completed lawsuits. It is worth mentioning that only actions in which the company has been identified as a possible direct participant in the infringement were considered, and not actions of contractual termination promoted by LPG resellers, for example.

Type of lawsuits	Number of lawsuits	
	2021	2022
Unfair competition	0	0
Violations of antitrust laws	6	5
Antitrust	0	0
Total number of lawsuits	6	5

The numbers of lawsuit cases do not necessarily deal with new cases, but rather ongoing cases.

Sustainability Management

COPA
energia



GRI 2-28, 2-13, 2-22

In 2022, Copa Energia carried out a broad process of assessment and sector investigation, outlining new commitments and guidelines for its sustainable performance. This process proves the Company's maturity and reaffirms its commitments to sustainability, aligned with the 2030 Agenda and the Sustainable Development Goals. Aware of the importance of its capillarity, the Company has created guidelines and commitments capable of promoting even more transparency in the accountability of its initiatives, together with its stakeholders. This whole process was supported by Consultoria Lume and had the full involvement and engagement of the senior leadership.

Aware of its leading position in the market, the Company is directing its efforts to provide solutions in the path of transition and diversification of its business model, for delivering new energy solutions.

Currently, the management of programs and projects for sustainability is developed by the Sustainability area, responsible for creating conditions for fostering and strengthening discussions on complex topics, acting close to the business areas and promoting a more critical look at the decision-making processes. For 2023, Copa

Energia has the challenge of developing the goals related to such commitments, consolidating an increasingly sustainable culture, ensuring the continuity of its business. As a member of the UN Global Compact in Brazil, of the Ethos Institute of Business and Social Responsibility, Copa Energia follows the principles set forth by these organizations, committing its efforts to ensure that environmental, social and governance actions are integrated into its economic performance, generating commitment throughout its value chain

Among the various actions planned for 2023 is a training of senior leadership aimed at aligning ESG themes for the business, with Private Social Investment (PSI) being one of the priority themes to follow on the path of generating increasingly positive impacts for society.

RISK MANAGEMENT

GRI 2-13, 201-2, 203-2, 413-2

Copa Energia's risk management process is led by the Board of Directors, which delegates responsibility for managing the risks and their impacts to the Chief Executive Officer, who is responsible for the redistribution of risks among the other executives. The impacts related to the risks are reported to the Board of Directors on a monthly basis, through presentations of the areas involved.

Erivanio de Oliveira Goncalves
(Production Officer).



Climate risk

The business is also susceptible to risks and opportunities presented by climate change, which can generate instabilities in operations, revenues or expenses. The impact associated with the risk or opportunity of regulating the sale of fossil fuels can directly interfere with the company's profits, which had in 2022 100% of its income obtained by selling LPG of fossil origin (Oil).

Economic impacts

For 2023, Copa Energia foresees, from the perspective of restructuring its social investments, to ensure scalability and generate a positive impact in the communities located in the company's area of operation.



Operational risks

Copa Energia also identifies significant potential impacts related to operations in all cities and states where it operates, including the Operational Centers and Advanced Warehouses, which have product storage in stationary reservoirs of flammable products.

The main impacts that can occur are fires or explosions resulting from the leakage of flammable products with the rupture of reservoirs, pipes, and opening of safety valves. These risks were identified through Risk Analysis Studies (RAS), often prepared to map the risks associated with the operations of the company's operating units, in addition to composing the list of documentation for the Environmental Licensing of Operational Centers and Advanced Deposits, when appropriate.

Based on the identification of the risks associated with the operations, the Risk Management Plan (RMP) is elaborated, aimed at defining the actions for eliminating, mitigating or controlling. Each operational unit has its individualized RMP and the Emergency Care Plan (ECP), which defines the accidental scenarios and the respective actions and emergency resources required to act, mitigate and minimize the risks and damages resulting from an accident.

Moreover, the company conducts the training of all employees directly or indirectly involved in the operational and safety processes, and also has the Emergency Brigade, duly trained and prepared through emergency drills, according to the accidental scenarios provided for in the ECP.

PARTICIPATION IN ASSOCIATIONS

GRI- 2-28

Copa Energia actively participates in associations and institutions, in order to be increasingly aligned and involved in the main issues of the sector. Currently, it is associated with the Brazilian Petroleum Institute (IBP), the UN Global Compact in Brazil, the GHG Protocol in Brazil through the Getúlio Vargas Foundation (FGV) and the ETHOS Institute.

It also operates in other entities in the sector, such as the National Union of Liquefied Petroleum Gas

Distribution Companies (Sindicás), the Ibero-American Association of Liquefied Petroleum Gas (AIGLP) and the World LPG Association (WLPGA).

Also, on the way to strengthening its aspiration to “lead the changes of the energy matrix, from Brazil to the world, based on sustainable, reliable solutions that bring solid results,” in 2022 Copa Energia joined the Brazilian Biogas Association (Abiogás), which was united in 2013 by the union of people and companies that together seek to increase the participation of biogas in the Brazilian energy matrix. Abiogás acts as a channel of interlocution between civil society, the Federal and State Governments, the autarchies and the bodies responsible for Brazilian energy planning and aims to transform the electric, fuel and thermal energy generated by biogas into widely used energy commodities, with a 10% stake in the Brazilian matrix.

RESPONSIBILITY FOR PRODUCTS AND SERVICES

GRI 416-1, 417-1, 417-2, 417-3, 3-3

Copa Energia has as one of its assumptions to ensure the quality and safety of its products, offered at fair and affordable prices, always strictly following the Brazilian legislation. The safety of consumers and all those involved in the handling of LPG is a non-negotiable commitment for the company, which invests in information on accident prevention, from filling to the transport and installation of canisters and canisters in the end customer, roles performed by highly trained teams.

The transportable containers have their manufacture, inspection, customer orientation and requalification based on programs that guarantee compliance with the current standards, such as NBR-8865, 8460 and 8866, of the Brazilian Association of Technical Standards (ABNT).

Through the Visual Selection Program, the company establishes visual to select containers that get to operating centers and warehouses, removing from circulation those outside the standard or close to the requalification period, thus avoiding accidents throughout the handling chain. The stationary installations regulated by NBR-13523, are technically supported by Copa Energia in case of anomalies, which are always investigated and treated.

Currently, the company does not have a system to evaluate the impacts on the health and safety of customers related to products and services, but has practices and procedures that ensure the safety of products, services and workers, such as the Quality, Health, Safety and Environment Policy (QHSE).

Carousel of Bottling of P13 (Barueri)



Financial Performance



In 2022, Copa Energia complied with legislations from environmental and federal agencies and made several investments, mainly in infrastructure and support for services related to maintenance and increase of storage capacity in the units, impacting on improvements in the receipt, transaction and distribution of LPG.

In addition to investing in new business in order to adapt, expand and maintain bulk LPG plant facilities for business customers, the company continues to modernize and expand its operational infrastructure for LPG distribution in the business units (Operating Centers and Warehouses).

With the increase in market demand, the company also made investments to ensure the distribution of LPG through the replacement of canisters, taking into account the operational need to replace the containers sent for scrapping in the process

of requalification and repair. In 2022, scrap replacement closed the year at R\$ 24.6 million, in the face of market demand of R\$ 34.5 million.

During the year, Copa Energia worked to improve the transport equipment related to its own operational fleet, promoting the replacement, renewal or increase of the truck fleet.

Aside from that, it has invested in the improvement of protection and control systems through works and services of automation and monitoring of facilities, systems to prevent spills and leaks and treatment of effluents (ETEs) and systems to combat environmental and safety emergencies.

GRI 201-1, 203-1, IBASE

201-1	2022	2021
Components		
Revenues – net sales	1,421,353,393.53	1,273,026,768.71
Inputs acquired from third parties	132,661,602.95	162,644,587.74
Gross value added	1,288,691,790.58	1,110,382,180.97
Retentions	234,254,221.20	151,662,091.62
Net added value produced by the organization	1,054,437,569.38	958,720,089.35
Added value received in transfer	2,145,504.00	1,507,222.63
Total added value to be distributed	1,192,084,676.33	1,122,871,899.72
Added value distribution (AVD) (%)		
Government	21.38	17.76
Employees	50.27	59.24
Shareholders	5.10	4.27
Retained	18.15	13.69
Interest and rent (operating costs)	5.10	5.04

	Cost (R\$ thousands)	% Interest
Modernization of Operating Units ¹	15,158.30	11.6
Bulk Facilities in Customers ¹	30,905.80	23.7
Canisters ¹	59,115.60	45.4
Automobiles, Utilities & Trucks ¹	991.50	0.8
Safety and Environment ¹	460.70	0.4
Movable Property and Utensils ¹	4,444.10	3.4
Information Technology ¹	7,329.80	5.6
Special Projects ¹	885.00	0.7
Strategic and M&A ¹	6,684.10	5.1
P-190 Requalification ^{1 1}	4,079.40	3.1
Equipment ^{1 1}	88.50	0.1
TOTAL INVESTMENTS	130,142.90	100

Financial contributions were also made to maintain the infrastructure of movable assets, with the necessary conditions to provide adequate administrative support to the company's activities, both for the headquarters and for the business units.

Other investments made during the year included the following items and areas: hardware and software

and development of new systems and/or replacement of current assets to support the company's shares; research and development of new uses of LPG and Purogas; attendance to projects that synthesize the objectives of the Copa Energia; requalification of P-125 and P-190 containers to meet the norms and standards established by ABNT and investments for the acquisition of machines and tools.

Bobtail for business customer service with capacity for 14 tons



Table of the Brazilian Institute of Social and Economic Analysis (Ibase)

1 - Basis of calculation		Amount (thousand R\$)		
Net revenue (RL)		11,741,144,750.99		
Operating income (OI)		426,959,630.54		
Gross Payroll (GP)		648,812,183.04		
2 - Internal social indicators		Amount (thousand R\$)	% on GP	% on RL
Feeding		62,380,929.82	9.61%	0.53%
Compulsory social charges		119,023,747.64	18.34%	1.01%
Private social security		5,152,538.92	0.79%	0.04%
Health		69,996,740.90	10.79%	0.60%
Safety and health at work		1,003,035.96	0.16%	0.01%
Education		391,075.89	0.06%	0.00%
Culture				
Training and professional development		1,013,035.96	0.16%	0.01%
Daycare or daycare assistance		25,051.44	0.00%	0.00%
Profit or income sharing		53,202,047.02	8.20%	0.45%
Other		18,891,609.87	2.91%	0.16%
TOTAL - INTERNAL SOCIAL INDICATORS		331,080,262.75	51.03%	2.82%
3 - External social indicators		Amount (thousand R\$)	% on OI	% on RL
Education		2,661,920.01	0.62%	0.02%
Culture		500,000.00	0.12%	0.00%
Health and sanitation		-	-	-
Sport		-	-	-
Fighting hunger and food security		-	-	-
Other		688,461.14	0.16%	0.01%
TOTAL CONTRIBUTIONS TO SOCIETY		3,850,381.15	0.90%	0.03%
Taxes (excluding social charges)		225,509,938.13	52.82%	1.92%
TOTAL - EXTERNAL SOCIAL INDICATORS		229,360,319.28	53.72%	1.95%
4 - Environmental indicators		Amount (thousand R\$)	% on OI	% on RL
Investments related to the company's production/operation		2,544,301.46	0.60%	0.02%
Investments in external programs and/or projects		460,681.30	0.11%	0.00%
Total investments in the environment		3,004,982.76	0.70%	0.03%
		(x) has no goals		
		() meets from 51 to 75%		
		() meets from 0 to 50%		
		() meets from 76 to 100%		
5 - The functional body indicators				
Number of employees at the end of the period		3,755		
Number of admissions during the period		525		
Number of temporary employees		0		
Number of trainees		48		

Number of employees over 45 years of age	1,650
Number of women working at the company	562
% of management positions held by women	24.00
Number of blacks working at the company	369
% of leadership positions held by blacks	2.33
Number of persons with disabilities or special needs	6

6 - Relevant information regarding the exercise of corporate citizenship		2022 Amount (thousand R\$)		
Relationship between the highest and lowest compensation at the company		228,695.60		
Total number of accidents at work		57		
The social and environmental projects developed by the company were defined by:	() Management	(x) Board and management	() all employees	
The standards of safety and health in the work environment have been defined by:	() Board and management	() all employees	(x) all + CIPA*	
Regarding freedom of association, the right to collective bargaining and the internal representation of workers, the company:	() does not get involved	() follows OIT standards**	(x) encourages and follows the OIT	
The private pension plan includes:	() Direction	() Board and management	() all employees	
The participation of profits or results shall include:	() Direction	() Board and management	(x) all employees	
In the selection of suppliers, the same ethical standards and social and environmental responsibility adopted by the company:	() are not considered	() are suggested	(x) are required	
Regarding the participation of employees in volunteer work programs, the company:	() does not get involved	(x) provides support	() organizes and encourages	
Total number of consumer complaints and criticisms:	at the company	at Procon	in court	
	21,4563,984	54		
% of complaints and criticisms answered or resolved:	at the company	at Procon	in court	
	100%	100%	0.00%	
Total added value to be distributed (thousand R\$):	In 2022: 1,290,726,882.53			
Added Value Distribution (AVD):	% government	% employees	% shareholders	% third parties
		% retained		

7 - Generation and distribution of Wealth	
Total added value to be distributed	1,290,726,882.53
Third party	65,860,691.95
Staff	648,812,183.04
Government	275,933,786.30
Shareholders	65,866,000.04
Retained	234,254,221.20

8 - Other information

Social Performance



COMMUNITY

GRI 413-1

Copa Energia's activities directly impact the surrounding community in the cases in which it is present, so the company is attentive so that the impacts are increasingly positive and consistent. For the time being, there are no systematics and social engagement programs, impact assessment and/or local development, except in relation to the technological risk of accidents, assessed through the RAS.

Private Social Investment

During 2022, the total amount collected in LPG donations made by Copa Energia was R\$ 124,978.25, an amount distributed among 20 entities located in various regions of Brazil. Moreover, through the Corporate Volunteer Program - "Volunteering Energy"

- voluntary transfers by employees were made through a donation platform, in partnership with the company *Abrace Uma Causa*. The amount raised in specific campaigns benefited the *Ninho Social* Institute, which works with homeless populations in downtown São Paulo, and the Vocational Assistance Educational Center (CEAP), which trains children and young people in the region of Pedreira, also in São Paulo.

In addition, Copa Energia promotes or allocates the income tax of employees, through the "Good Tax" campaign, which directed R\$ 4,700.00 to institutions with national operations, such as AMA - Brazil (MUCA - Amazon Science Museum), Advanced Technological and Vocational Institute (Welfare+60 Program), Acreditar Program (Papo de Futuro 4.0), Casa do Povo and Mano Down Institute.

In Campo Grande, the city where the Copagaz brand emerged, a contribution of R\$ 315,355.96 was made to support social projects by the Zahran Foundation.

RESELLERS

Currently, the distribution of LPG in Brazil has wide capillarity and is guaranteed by a vast and branched retail network. Copa Energia is aware of its responsibility in this chain and participates in the distribution with a network of 5,330 resellers, ensuring the arrival of LPG to the end consumer

in a safe, reliable and quality manner. In 2022, the company opened 746 new resellers.

Offering incentives and recognizing the high value of those who represent its brands, Copa Energia cultivates a mutually learned relationship with its resellers, maintaining relationship programs and support actions directed to these partners, key to the success of the business.

Customer Journey

Considering the need to strengthen the Copa Energia brand and ensure the strengthening of its values and supply networks, the Company initiated

a program referred to as “Customer Journey”, which seeks to eliminate gaps related to communication and technology, by eliminating service tools for the internal and external audience. In this context, the sales, management, service and customer support processes were reviewed. The result of this process was the unfolding of four fronts of action, which were divided into the following phases:

In 2022, actions inherent to the first phase were carried out, which aimed to ensure the proper functioning of the existing communication channels (portal, call center etc.), avoiding process breakdowns and billing due to the changes implemented in the systems, as part of the integration scenario.

Key project milestones in 2022

- Design of the current and future customer service journeys of the Copagaz and Liquigás brands, for all segments served;
- Unification of the Copa Energia call center, with the implementation of Salesforce as CRM with a 360 vision to serve both brands (until Dec/22 the Liquigás and Copagaz operation was separated, with different companies, technologies, processes and addresses).
- Segmentation of sales people between hunters—responsible for gaining as many customers as possible, and farmers—responsible for keeping these customers satisfied and loyal to the brand.
- Integration of the entire customer base, Liquigás and Copagaz sales force and engineering team for work and facilities service providers/technical assistance management in CRM.

Main benefits for the company and its customers:

- Synergies in the operation, increase and digitalization of service channels and lower operating costs;
- More efficient management of processes and people;

- Alignment of brand strategy, Go To Market etc.;
- Greater proximity, agility and ease of communication with Copa Energia’s customers;
- Better shopping experience and relationship, by means of digital tools and self-service, delivering processes that are closer to customer expectations.

Reseller Enablement Program

Since 2022, Copa Energia has had the Reseller Training Program (Procap), which offers a comprehensive training package for all its resellers. In this first year, 6 training videos have been released for each product brand, Copagaz and Liquigás, with themes focused on the safety of our customers, product quality and good service, such as the Disclosure of Resale on the Canister, Canister Installation and Leak Test, among others.

Purogas tanks in the CO of Capuava.



The Energy Cup cultivates a relationship of mutual learning with your resellers



Rafael Suzuki, sponsored Copa Energia.
Photo by Renato Mafra

Stock Car

Throughout 2022, the company took dozens of customers from the Business and Contained segment of the Copagaz and Liquigás brands to join a virtual paddock with driver Rafael Suzuki, from Stock Car, sponsored by the

brand. There were 12 rounds throughout the year in several states of the country, and in the last two rounds, it was possible to invite customers to watch the races in person.

Liquigás Resellers Advisory Board (CCRL)

Since its creation in 2012, the Liquigás Reseller Advisory Board has held a total number of 39 meetings, being an important direct communication channel between dealers and the company. In 2022, 2 meetings were held, addressing plans and projects related to brand awareness, improvement in service, training, trade incentive and evaluation of the Marketing Fund resources. The events are a unique opportunity for resellers from all over Brazil to exchange information among them, including promotional and incentive campaigns to keep the team motivated and trained.

Marketing Fund

Developed to bring together the investments and strength of the Liquigás reseller and the distributor, the Fund was launched in 2012 and also aims to create differentiation by promoting sales and the brand, standardize the actions and message to the consumer and have greater proximity to this audience.

Since its creation, it has already had a total investment of R\$ 178 million, 68% of which is by Liquigás and 32% by the Fund. In 2022, about R\$ 12 million were invested, with the adhesion of active resellers that, together, represent 74% of the sales volume of Liquigás' Container area. The Marketing Fund resources are used in actions such as campaigns to promote the end consumer and encourage resale and its team.

Trade incentive

- **Standardization of the Resale Facade.** 2022 was a year of restandardization of the Copa Energia brand. To encourage the adhesion of Liquigás resellers, the *Padroniza e Vem Pra Copa* ("Standardize and Join Copa") was carried out. With this program, the resellers had the opportunity to have new paintings on their facades and also competed for several prizes such as: Stock Car tickets and kits, balloon flight, kits with new uniforms for their couriers and, lastly, a trip to Qatar to watch the 2022 World Cup.

- **Liquigas Challenge.** Since 2012, incentive campaigns are carried out for resellers participating in the Marketing Fund, lasting about 5 months. In addition to recognizing the best resellers in Brazil, it distributes thousands of awards to resellers

and their teams, promoting good practices and encouraging the team to exceed sales goals. So far, the company has distributed thousands of prizes through PicPay, travel and gas cargo, uniforms and personalized gifts. In 2022, the Liquigás Challenge Megaincentive, which had a high investment to value the importance of resellers and their team in this process of change for the company, reinforcing and encouraging the standardization of resellers with the new visual identity of the Liquigás brand in facades, fleets, uniforms, resale publicity materials and others.

Marketing Portal

In order to support each reseller in the communication with the end consumers and their disclosure, the company has the Marketing Portal, where the authorized reseller has access to exclusive content, with personalized sales data. These are materials for social networks (such as posts and gifs), disclosure (brochures, magnets, customized gifts and jingles), standardization actions, partnerships and training. The website, which was already used for Liquigás, was also launched for Copagaz resellers in 2021 and in 2022 received the inclusion of a training area of Procap, Partnerships and Standardization materials for resellers. The platform keeps on increasing accesses for both brands.

Copa Energia cultivates a relationship of mutual learning with your resellers, Maintaining programs of relationship and Support actions

Communication

In line with the new product brands, the company created *Copa Informa Empresarial e Revenda*, replicating the *Liqui Informa Empresarial e Revenda* model, used to send marketing emails to customers. The models are inserted in the media aiming at the exchange of information with customers. The main tools used are emails, SMS (text messages) and WhatsApp, followed by the commercial team, which receives and shares this information.

Promotion to the end consumers

As in every year, in 2022 the Liquigás “Copa in the Kitchen” Promotion was held in order to do the best out of the World Cup and refer to the Copa Energia name (Cup is translated as “Copa” in Portuguese). 3,000 gift cards were delivered, and 16 raffles of 10,000 reais were given to end consumers. In 2023, Liquigás will launch another promotion named *GÁSte como quiser*, which will feature 7,000 winners of gift cards amounting to R\$ 500.00 and a final raffle equivalent to half a million.

GOVERNMENT RELATIONS

Recognizing the importance of the relationship between Copa Energia and the government, which plays the regulatory role of this economic activity, the company is engaged in maintaining a responsible participation by exercising advocacy to form public policies related to its operation sector. It participates in ABNT meetings on LPG management and marketing standards, respecting NGB regulations.

For next year, Copa Energia will consolidate its positioning by means of the Government and Institutional Relations Policy that establishes the main guidelines to be observed in the relationship with the government and other institutions.

All interaction is based on the maintenance of the ethical and transparent relationship, respecting the standards and principles that govern the Public Management and the ethical principles established in the Code of Ethics at Copa Energia, such as legality, impersonality, publicity, morality and administrative probity. Copa Energia’s governmental and institutional relations are exercised in an impartial, democratic and independent fashion, not clinging to political or partisan ideologies, aiming exclusively at the defense of the Company, society and the country’s legitimate interests.



8.3 SUPPLIERS

GRI 204-1, 414-1

Copa Energia’s supply chain is based on the supply of four main inputs: LPG (supplied by Petrobras), paint for repainting the canisters, labels (which improve the visual aspect, identify the brand and provide safety information) and the safety seal (which guarantees the product inviolability).

In 2022, Copa Energia regularized the contracts with its suppliers in order to ensure

data alignment and governance, after the merger of Copagaz and Liquigás. The process included the review of criteria for the hiring of suppliers, regularization of existing contracts and replacement of any suppliers, ensuring diligence and compliance with its supply chain.

In order to strengthen local economies, Copa Energia is restructuring its Purchasing Policy, however, so far Copagaz’s guidelines are followed, which prioritize the hiring of suppliers that operate within a radius of up to 100 km from the Operational Centers (except for the four main inputs, due to the large volume and high risk in the supply chain). In 2022, 84% of the amount contributed was directed to local suppliers. The important operating units are defined by the bottling bases, whether primary or secondary, with the exception of the Deposits.

Bottle seals in the CO of Capuava.



EMPLOYEES



Bargaining Agreements of the category. In the last year, the company did not register any cases of freedom of association violation.



GRI 2-7, 2-8, 2-30, 401-1

The company values its internal audience, offering career opportunities and professional development. In 2022, Copa Energia ended the year with a total number of 3,866 employees, of which 3,755 were its own and 111 were temporary.

All employees at the company are covered by the Collective Bargaining Agreement, as well as Collective

Employees by gender

	2022	2021
	562	583
	3,193	3,422
TOTAL	3,755	4,005







	2022		2021	
	Permanent employees	Temporary employees	Permanent employees	Temporary employees
	562	7	570	13
	3,193	104	3,304	118
TOTAL	3,755	111	3,874	131
TOTAL GERAL		3,866		4,005



Number of employees broken down by region



	2022			2021		
	Permanent employees	Temporary employees	Total	Permanent employees	Temporary employees	Total
Southeast	1,902	31	1,933	1,999	37	2,036
South	820	41	861	782	48	830
Midwest	358	9	367	358	11	369
Northeast	591	26	617	608	31	639
North	84	4	88	127	4	131
TOTAL GERAL			3,866			4,005

Number of employees broken down by functional category and gender



	2022			2021		
						
Administrative	463	772	1,235	471	844	1,315
Directors	3	14	17	2	15	17
Managers	18	116	134	26	132	158
Operating	17	2,146	2,163	14	2,144	2,158
Supervisors	61	145	206	57	169	226
Temporary	6	105	111	13	118	131
TOTAL	568	3,298	3,866	583	3,422	4,005



New hires and turnover in 2022 - GRI 401-1

	Total number of new employees hired	Ratio of new hires (%)	Total number of employees dismissed	Turnover rate (%)
Gender				
	386	12	500	16
	139	25	141	25
TOTAL	525	37	641	41
Age Group				
18 to 30 years	196	42.42	120	25.97
31 to 50 years	209	8.58	313	12.85
Over 51 years	117	13.63	208	24.24
TOTAL	522	64.63	641	63.06
Region				
North	21	16.15	21	16.15
Northeast	45	7.63	59	10
Southeast	280	14.81	368	19.47
Midwest	62	5.85	66	18.38
South	117	15.15	127	16.45
TOTAL	525	59.59	641	80.45

New hires and turnover in 2021

	Total number of new employees hired	Ratio of new hires (%)	Total number of employees dismissed	Turnover rate (%)
Gender				
	477	14.44	535	16.19
	104	18.25	109	19.12
TOTAL	581	15	644	16.62
Region				
North	23	18.11	10	7.87
Northeast	85	13.98	71	11.68
Southeast	262	13.11	384	19.21
Midwest	46	12.85	43	12.01
South	165	21.1	136	17.39
TOTAL	581	15	644	16.62

Total annual compensation of the highest-paid individual in the organization	Percentage increase in the total annual compensation of the highest paid individual in the organization	Ratio of the percentage increase in total annual compensation	Average annual total compensation of all employees	Average percentage increase in the total annual compensation of all employees
975,381.81	0%	0%	57,044.86	9.17%
	no readjustment made in 2022		The chairman's compensation was not taken into account	

Benefits

GRI 401-2

Copa Energia believes that the well-being and quality of life of its employees directly reflect on the company's daily engagement and results, so it goes beyond legal requirements and labor standards, offering benefits to employees and outsourced employees in all units, managed by the Benefits Area.

Among the main benefits currently offered are: Medical Assistance, Dental Care, Daycare Allowance, Exceptional Child Allowance, Funeral Aid, Pharmacy Agreement, Partnership Club, Gympass Academies, Support Program for Employees (+Apoio), Refectory, Life Insurance, Gas Voucher, Meal Voucher, Transportation Voucher, Food Voucher (Food Staple), Extra Food Voucher and Executive Vehicle. Such benefits are not extended to third-party employees.

Professional development – Training and Capability

GRI 404-1, 404-2, 404-3

Seeking to keep its team of employees engaged and involved in the business, Copa Energia has developed several programs to improve skills, as follows:

- **Development and Training Needs Survey (LNDT):** short-duration external and internal courses, aimed at improving technical and functional skills and allowing the building of an environment that promotes development and learning for employees.
- **Scholarship Program (maintenance of active scholarships):** a program that encourages the development of employees through undergraduate, graduate, MBA and Master's courses. It offers financial support to employees through the monthly reimbursement of a pre-established percentage, as per rules defined in international standards.





• **Leadership Development:** throughout 2022, there was a development movement for Copa Energia leaders (coordinators and levels above) on two fronts: culture and performance and development management (PDM), following the model of training waves and mixed (theoretical and practical) content.

- **Culture Journey:** during 2022, Copa Energia followed the Culture Journey that began in 2021. We concluded the first cycle of this journey with great pride in all we accomplished: we ratified our purpose and our aspiration, we rewrote our values so that they connected to our beliefs, we wrote our

competencies, which we call Our Way of Being and Doing, we lived together the Week of Culture, we designed the new Performance and Development Management (PDM) model. So far, it has been an intense and challenging journey, but one that is dramatically necessary!

- **Career transition:** In 2022, Copa Energia also offered outplacement assistance to employees who were dismissed by synergy. Thus, a specialized consultancy was hired with a combined methodology of discussions, exercises, readings and effective search for reallocation in the labor market.

Average number of training hours performed by the organization's employees during the reporting period, broken down by gender – GRI 404-1

2022			
Gender	Total number of employees	Total number of training hours	Average number of training hours
	3,193	29,260.51	9.164
	562	3,084.20	5.4879
TOTAL	3,755	32,344.71	8.6138
2021			
Gender	Total number of employees	Total number of training hours	Average number of training hours
	3,304	39,495.00	24.86
	570	3,114.00	11.02
TOTAL	3,874	42,609.00	22.63

LPG Storage Tanks





Average number of training hours performed by the organization's employees during the reporting period, broken down by functional category

2022			
Functional category	Total of employees in the functional category	Total hours of training offered to each functional category	Average number of training hours per functional category
Directors	17	93	5.47
Managers	134	1,435.79	10.71
Supervisors	206	1,559.09	7.57
Administrative	1,235	6,028.33	4.88
Operational	2,163	23,228.50	10.74
TOTAL	3,755	32,344.71	8.61

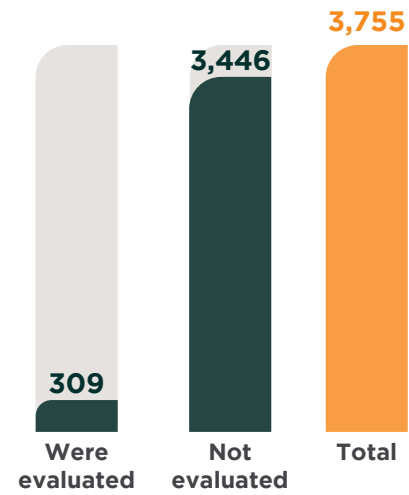
2021			
Functional category	Total of employees in the functional category	Total hours of training offered to each functional category	Average number of training hours per functional category
Directors	17	977	57.47
Managers	158	1,612.00	10.20
Supervisors	226	3,923.00	17.36
Administrative	1,315	6,215.00	4.73
Operational	2,158	29,882.00	13.85
TOTAL	3,874	42,609.00	11.00

Percentage of total employees, broken down by gender and functional category, who received regular performance and career development appraisals - GRI 404-3

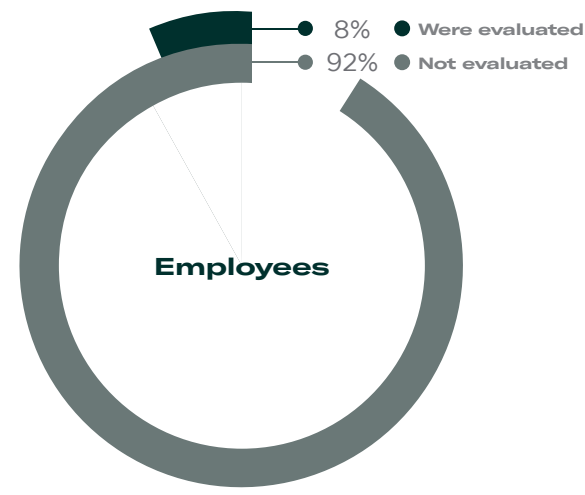
	Number of employees who received regular performance and career development appraisal	Total number of employees	Percentage of total employees who received regular performance and career development appraisals. by gender
	230	3,193	7.2
	79	562	14.0
TOTAL	309	3,755	0.213

Functional category	Number of employees who received regular performance and career development appraisal	Total number of employees	Percentage of the total number of employees who received regular performance and career development appraisals. by functional category
Directors	10	17	58.8
Managers	131	134	97.8
Supervisors	168	206	81.6
Administrative	0	1,235	0
Operational	0	2,163	0
TOTAL	309	3,755	8.2

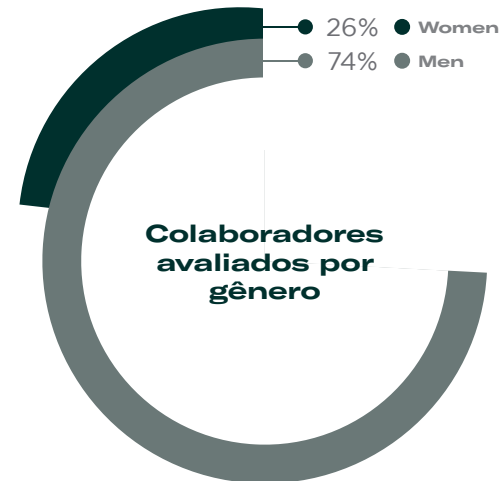
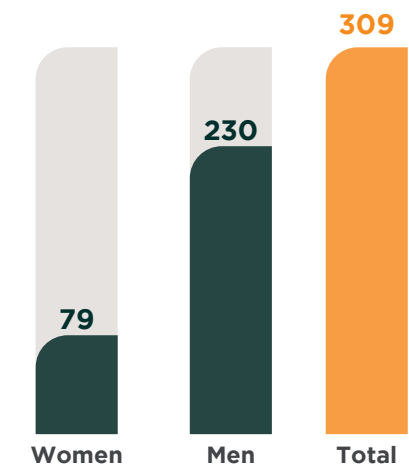
Total employees in 2022



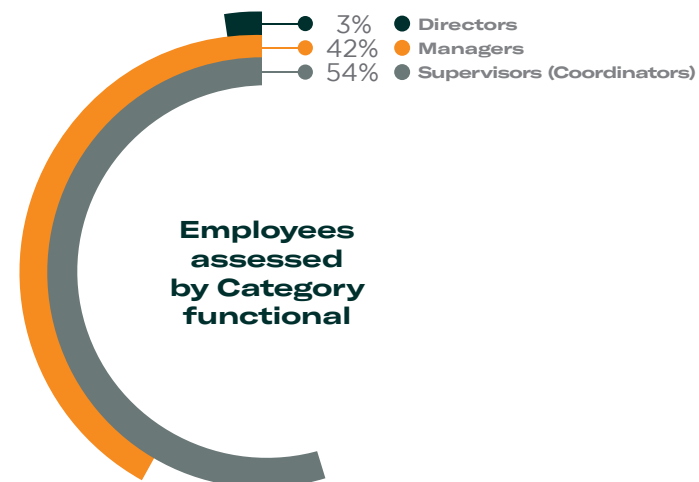
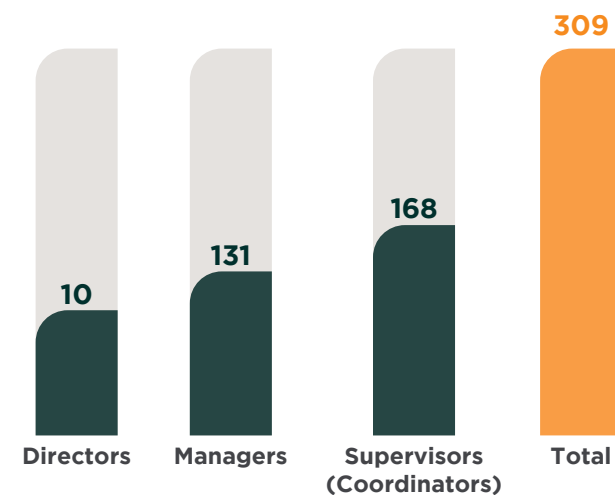
Percentage of employees in 2022



Total contributors by gender



Total employees by category functional



Equality and Diversity

GRI-202-1, 401-3, 405-1, 405-2, 3-3

To foster a diverse and inclusive staff, Copa Energia always opens its professional opportunities to all audiences, including people with disabilities, people of color, of diverse sexual orientations and multiple generations, prioritizing the treatment of all with equality and respect.

Operating in a sector that carries out operational activities involving physical effort, with a predominantly male workforce, the company is carrying out initiatives to evolve the issue of gender equality. Female employees are hired for their competence, dedication and ability to bring great results to the company.







Currently, Copa Energia employees have four months of maternity leave, while male employees can take five working days after the birth of their children. In 2022, 14 men and 31 women were entitled to maternity and paternity leave, and 100% of these employees used the benefit. The retention rate of male and female employees after 12 months as of the beginning of the leave was 88.89%.

Although Copa Energia does not apply any gender distinction to pinpoint the wages practiced, the operation time of employees may result in wage differences.





Diego Cabral Rossi, Jorge Roberto Militão Gomes, Sonia Marinho Bastos, Reinaldo Marcondes, Januário Pinto, Marcos Alves Cavalis, Ed Carlos Bezerra de Andrade and Luiz Valentin.



Ratio of basic wage to compensation received by women and those received by men - GRI 405-2


Functional Category	Employees by gender		Base wage by gender		Compensation by gender		2022		2021	
							Ratio of base wage by gender	Ratio of compensation by gender	Ratio of base wage by gender	Ratio of compensation by gender
Administrative	772	463	4,949.56	4,639.29	64,344.31	60,310.78	0.94	0.94	0.59	0.62
Director	14	3	62,485.29	38,948.25	812,308.72	506,327.29	0.62	0.62	0.92	1.01
Manager	116	18	17,280.01	17,492.97	224,640.18	227,408.61	1.01	1.01	1.28	1.33
Operational	2,146	17	2,539.67	2,599.92	33,015.72	33,799.02	1.02	1.02	0.96	0.94
Supervisor	145	61	8,540.64	11,323.04	111,028.34	147,199.52	1.33	1.33	0.95	1.02
TOTAL GERAL	3,193	562	4,193.19	5,897.89	54,511.50	76,672.57	1.41	1.41		

Diversity in governance bodies and employees - GRI 405-1

Governance Bodies	Board of Directors	Executive Board
Number of members by gender		
	5	9
	0	3
TOTAL	5	12
Percentage of members by gender		
	100	80
	0	20
TOTAL	100	100



	Number of members by age group		Percentage of members by age group	
	Board of Directors	Executive Board	Board of Directors	Executive Board
Under 30	0	0	0	0
From 30 to 50 years	0	6	0	0
Over 50 years	5	6	100	0
TOTAL	5	12	100	0

	Number of members by color/race		Percentage of members by color/race	
	Board of Directors	Executive Board	Board of Directors	Executive Board
Yellow	0	1	0	9
White	0	11	0	91
Indigenous	0	0	0	0
Brown	0	0	0	0
Black	0	0	0	0
TOTAL	0	12	0	100

	Number of members per vulnerable group		Percentage of members per vulnerable group	
	Board of Directors	Executive Board	Board of Directors	Executive Board
	0	3	0	0
Black	0	0	0	0
People with disabilities	0	0	0	0
LGBTQIA+	0	0	0	0
Indigenous	0	0	0	0
50+	0	0	0	0
TOTAL	0	3	0	0

The company does not have information regarding vulnerable groups, except for the women and 50+ categories.

Number and Percentage of employees per functional category in each of the following diversity categories

Functional Category	2022		2021	
	Number of employees by gender	Percentage of employees by gender	Number of employees by gender	Percentage of employees by gender
	3,298	85.31	3,422	85.44
	568	14.69	583	14.56
TOTAL	3,866	100	4,005	100

	2022		2021	
	Number of employees by age group	Percentage of employees by age group	Number of employees by age group	Percentage of employees by age group
Under 30	443	11,45	387	9,66
From 30 to 50 years	2.371	61,33	2.417	60,35
Over 50 years	1.052	27,22	1.201	29,99
TOTAL	3866	100	4005	100

	2022		2021	
	Number of employees by color/race	Percentage of employees by color/race	Number of employees by color/race	Percentage of employees by color/race
Amarela	0	0	0	0
Branca	0	0	0	0
Indígena	0	0	0	0
Parda	0	0	0	0
Preta	0	0	0	0
TOTAL	0	0	0	0

	2022		2021	
	Number of employees per vulnerable group	Percentage of employees by vulnerable group	Number of employees per vulnerable group	Percentage of employees by vulnerable group
Women	562	0	570	0
Black	0	0	0	0
People with disabilities	113	0	104	0
LGBTQIA+	0	0	0	0
Indigenous	0	0	0	0
50+	1.052	0	1.201	0
TOTAL	0	0	0	0

There is no monitoring of employees by race, gender identity, sexual orientation and ethnicity.

Health and Safety at Work

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 3-3

Copa Energia has the daily commitment to ensure the health and safety of all its employees and works for the continuous improvement of risk management involving the subject. At the moment, the company does not have control and monitoring over the outsourced employees and their respective companies.

Internal health and safety management system

Copa Energia has an internal safety and health management system, which has a set of policies, standards, procedures and indicators that guide safety and health management based on legal requirements, such as Regulatory Standards and Ordinances of the Ministry of Labor, Consolidation of Labor Laws and Social Security Legislation, as well as guidelines that address risk management and accident prevention. These policies and standards are applied to all employees and outsourced employees, and include all activities and workplaces.

The company carries out the hazard survey and risk assessment based on the mapping of internal processes and in compliance with the Brazilian

legislation. After the survey, the company institutes the respective measures that manage the risks, periodically reassessed to verify whether they are being effective. The employees involved in the hazard identification process are technicians and engineers with expertise in the area, who periodically join refresher training.

Through its Preliminary Risk Analysis procedures for tasks, the company advises its employees to report any potential risk or danger before carrying out activities, and may refuse to perform such actions that pose a risk of accident. Through its various Complaint and Compliance Channels, the company makes it possible for any employee to report a reprisal situation in a safe and anonymous manner.

Copa Energia is attentive to investigate and analyze possible accidents, based on a methodology that identifies the root cause and determine corrective and preventive actions. It ensures a continuous improvement of operational processes and occupational safety and health.

Risk Management

To identify and evaluate the hazards and risks, Copa Energia's units rely on the Risk Management Program (RMP), which performs monitoring, control and evaluation, generating subsidies to structure the Medical Control Program for Occupational Health (MCPOH). Through the MCPOH, managed by a specialized company, the health of all employees is monitored, aiming to minimize or eliminate the possibility of occupational diseases being developed.

In addition to the MCPOH, the company also has the Hearing Conservation Program (HCP), which analyzes the effectiveness of PPE and continuously monitors the hearing health of employees exposed to noise risk.

Currently, all employees, including service providers and temporary workers, receive training and

supervision in relation to health, environment and safety standards. Information from occupational health and safety management programs is also shared with suppliers and providers for their own evolution in the subject.

According to its internal procedures applied to incidents and accidents involving its own, outsourced or temporary employees, Copa Energia adopts the following process: communication, registration, investigation, analysis and treatment through action plans, as well as insertion in accident indicators.

The hazards and risks related to the company's operations and products are continuously identified and evaluated through Preliminary Risk Analyses (PRA) and are included in the risk inventory of the Occupational Risk Management Program (ORMP), available in each operating unit. Before performing any contracted service, an assessment of potential hazards and risks is also made, through APRs and by issuing the Work Permit.

The company also has strategic safety and health indicators with goals established and deployed

Professor Camila Oliveira and collaborators performing the daily work gymnastics in the CO of Capuava



To identify, evaluate the dangers and risks, the units of the Cup Energy counts with the Management of Risks (PGR).

for the operational management levels, which are monthly by the Senior Management in the HSE Management Committee. This demonstrates a robust management model focused on monitoring and critical analysis, aiming at the continuous improvement of safety and health performance, including the Time Off Accident Rate (TOAR), the Non-Time Off Accident Rate (NTAR) and the Recordable Accident Rate (TAR). In 2022, Copa Energia did not register any cases of mandatory occupational diseases or deaths.

Formal commissions

The only formal committee in the Health and Safety area is the Internal Commission for Accident Prevention (CIPA), which, together with the safety technician of each unit, is responsible for the internal management of accident prevention. In addition to holding monthly meetings, it acts directly on the causes of each occurrence, including analysis, study of possibilities for improvement, inspections in the workplaces, implementation of preventive and corrective actions and monitoring of the efficiency results of these actions.

All data and results obtained by CIPA are made available to employees through panels, where the system's performance indicators are arranged with

The Energy Cup is worried about the well-being of your collaborators and is always committed in promoting actions for the sake of health.

information on productivity, efficiency in audits, statistical data on accidents and improvements in health and safety management.

The communication of these results is made by the means of communication available in the company (folder, e-mail, panels, lectures, Daily Safety Dialogues – DSD etc.), in addition to the inclusion in IWAP – Internal Week of Accident Prevention, which in 2022 had a new format (online). The lectures were simultaneously conveyed to all employees in Brazil.

Health and safety training

Copa Energia has a varied training plan, which includes periodic safety training and refresher for all its employees. Aside from that, there are specific training sessions, Safety Chats, Golden Rules Training and disclosure of SMS Alerts of any incidents or accidents that occurred in the company, always seeking to promote learning based on lived experiences.

In the occupational health area, the company informs all employees, as of their first day of work, about the medical services available. It is engaged in maintaining, with all of them, a frequent communication on the subject, using e-mails, online lectures and open dialogue with the leaders. Copa Energia also carries out several programs on occupational health, jointly managed by the areas of Human Resources, Occupational Health and Occupational Safety.

Health Promotion

Copa Energia is concerned with the well-being of its employees and is always committed to promoting actions in favor of health. The actions range from the promotion of healthy eating to the practice of physical activity and mental health. In 2022, for example, the *Viva Mais Energia* program was developed to stimulate the practice of physical exercises for employees. The company also provides a toll-free number for employees and family members to have psychological support when needed, as well as virtual lectures on mental health.

Work-related injuries

Currently, the main risks of injuries are related to the movement of LPG in containers or in bulk, such as the risk of impact against upper and lower limbs, which can cause fracture or burn injury and is a risk involving high severity, but with low frequency. To manage such risks, prevention and mitigation

measures are adopted such as procedures, training, signage, use of PPE, alarm system and firefighting.

Workers hired to transport LPG or for any other external delivery service are not included in the accident indicators.

GRI 403-9 ACCIDENT AT WORK

	Number		Rate	
	Employees	Workers who are not employees	Employees	Workers who are not employees
I. Casualty numbers and rate resulting from a work-related injury	0	0	0	0
II. Number and rate of work-related injuries with major consequences (excluding casualties)	20	8	1.88	3.21
III. Number and rate of recordable work-related injuries	33	24	3.1	9.62

The number of hours worked



Employees
10,649,336.34

Workers who are not employees
2,493,691.39

Environmental Performance



WATER AND EFFLUENTS

GRI 303-1, 303-2, 303-3, 303-4, 303-5

Considered an important resource in the development of the company's activities, water is continuously managed in the production chain and has a specific indicator in the Environmental Management System (EMS) of Copa Energia. Currently, the company consumes water from three main sources: underground, the supply network of public utilities and supply through vehicles transporting drinking water. Only the units of Canoas/RS and Itajaí/SC capture surface water to be used in the Fire Fighting System.


In the operational filling processes, the water is used for external washing of the containers, which allows the lowest consumption of paint and less generation of waste and atmospheric emissions. There is also consumption in the water curtains along the painting phase and in the identification of leaks and lubrication of conveyor chains. The internal washing of the containers takes place only in the Campo Grande unit, during the requalification process.

In the Copa Energia administrative area, water is intended to supply human consumption (kitchen, bathrooms, drinking fountains etc.) for irrigation of gardens and for the firefighting system of the units. And occasionally, it can be used in nebulization in LPG reservoirs for cooling.

Although there are different forms to treat sanitary and industrial effluents, all of them involve at least one preliminary treatment. The resulting sludge from both the preliminary treatment and the complete processes is sent for external treatment. Nevertheless, no raw effluent or sludge is disposed of directly into the soil or water bodies, with the exception of water used in the process of inerting the tanks to carry out inspections as per Regulatory Standard (RS) No. 13. Such waters are subjected to laboratory analysis before their destination is defined, which may be the irrigation of gardens or use in a fire fighting system.


The effluent data are monitored to identify possible deviations in the standards for reuse or disposal, with internal control only in the operational units that have a system for reuse in the process. To manage and monitor the impacts related to the disposal of effluents, the company uses the standards defined by federal, state and municipal legislation and by the conditions of environmental licenses.

Water withdrawal, by source (megaliters) - GRI 303-3

	2022	2021
 Groundwater	48.2	57.84
Municipal water supply or other water supply companies	91.59	79
TOTAL	139.79	136.84

The company does not identify an area of water stress.

Water disposal (megaliters) - GRI 303-4

	2022	2021
 Groundwater	0	68.39
Third-party water	12.62	41.05
TOTAL	12.62	109.48

The amount of water for disposal in 2022 was calculated in Copa Energia's Sustainability Indicators System. The disposal of sanitary effluents, cesspool cleaning and disposal of industrial effluents for treatment in third parties reported in waste disposal forms were considered. As the system has a metric of calculation in tons, the specific mass of water of 1kg/L was adopted for conversion into megaliters.

The choice of each supplier and consequently the level of treatment is defined by the units individually, as per the legal requirements. The company is studying the possibility of deploying improvements by creating a specific form to determine the generation of effluents and destination by type, as

well as to consolidate the volume of effluent reused in the units that have an Effluent Treatment Station for waste purposes.

The amount of water consumed by the company in 2022 is the result of the difference between water collected and water discarded, both calculated in the Copa Energia indicator system (SIS). It is noteworthy that the information of discarded water is restricted to shipment for third party treatment, when the effluents are collected in transport vehicles. In 2022, effluent disposal through a collection network or soil infiltration or the reuse of effluents were not accounted for. Water storage mainly occurs in Fire Fighting Systems and, for now, there is no monitoring.

Water consumption (megaliters) - GRI 303-5




	2022	2021
Total water withdrawal	139.80	136.84
Total water disposal	0.36	109.48
TOTAL	140.16	9.14

ENERGY

GRI 302-1, 302-2, 302-3, 302-4, 302-5

Energy consumption is continuously monitored by the Environment department of Copa Energia, in order to obtain data and information that serve as a basis for decision-making for the best management of this resource.

Power Consumption (GJ) - GRI 302-1

	2022	2021
 Electricity consumed	96,172.31	93,921.52
 Photovoltaic electricity sold	0.00	2,368.08
 Energy from fossil fuels consumed	444.36	957.81
TOTAL ENERGY CONSUMED*	96,616.67	94,879.33

* "Total energy consumed" refers to the sum of "electricity consumed" and "energy from fossil fuels consumed".

In 2022, the company recorded reduced consumption of diesel oil (fossil fuel used in stationary generators), as the guidance for use is only in case of emergency (lack of power from the public grid). There are no records of public power outages in the period reported in this report.

In relation to the total energy consumption in the company, it is important to highlight the increase from 25,431.51 in 2021 to 26,714.53 in 2022 (in MWh), which corresponds to a 5.05% growth in the year. Currently, the company does not determine energy consumption outside the organization, as the products marketed do not generate energy consumption demand for their use.

The fuel of the stationary generators (diesel oil) and electricity (SIN and solar) are the values used to calculate the total energy consumption of the organization. The rate is calculated according to the energy consumed only within the company, because the calculation for the energy intensity is not externally performed.

Copa Energia does not yet have goals or projects to reduce energy consumption. Total electricity consumption in MWh increased from 26,089.31 in 2021 to 26,714.53 (solar and public grid) in 2022, which stands for a 2.4% increase.

Energy intensity - within the organization



* Energy Consumption/LPG Sales (kWh/t)
 ** Energy intensity within the organization (kWh/t)

RESPONSIBLE CONSUMPTION AND PRODUCTION

Materials

GRI-301-1, 301-2, 301-3

Currently, the Engineering and Cost areas work together to reduce the consumption of materials in Copa Energia's operations. In this sense, the company seeks to optimize the use of inputs and the amount of paint used in the painting of canisters, aiming to continuously improve the process in its operating units.

Material - GRI 301-1

	Unit	2021	2022
Raw Material - Liquefied Petroleum Gas (LPG)	(kg)	1,931,201,010	1,548,857,363.19
Paints	(liters)	645,919	1,609,224
Seals	(unit)	118,265,191	110,325,859
Labels	(unit)	119,641,080	104,911,244
P13 Handle	(unit)	463	166
P-13 Basis	(unit)	1,362	590
1/8" P-13 Plug	(unit)	1,449	1,227
Tare identification plate	(unit)	125,754	110,028
Requalification platelet	(piece)	118,892	108,972
Information Replacement Platelet Conjugation A	(unit)	47,473	36,144
Recovered P-13 valve	(unit)	83,906	96,988
Recovered plus P-13 valve	(unit)	43,678	128,021
Plastic dough sticker for containers	(kg)	194	0
Argon welding gas	(m ³)	235	0
Sealing	(kg)	101	0
S390 steel shot	(kg)	6,940	6,123
MIG wire - 0.8 mm	(kg)	359	0
Technical information replacement board	(unit)	0	0

Bobtail and tanks in the background. CO of Barueri.





Antônio Muniz (Gas Operators) performing the LPG supply in Bobtail trucks.

Using the service of external suppliers for its non-renewable inputs, Copa Energia does not have any recycled materials in its production process, aiming at the safety of its activities and products, which have as raw material only Bottled LPG. At this time, there is no metric for using recycled materials in its operations.

There is no direct relationship between products and recycled materials, which are not necessarily related to the same product. Today, a single product can use all the recovered materials or only one of them.

GRI 301-3 Products sold in the reporting period

	Quantity
Products sold in the reporting period	105,194,555.5
Total products and their packaging recovered during the reporting period	4,035,831
Percentage of products and their packaging recovered (%)	3.85

Waste Management

GRI 306-1, 306-2, 306-3, 306-4, 306-5

In accordance with its internal procedures and Brazilian legislation, Copa Energia works daily to reduce the generation of waste in its activities. Currently, the main impact on this issue is related to the inadequate disposal of waste generated in the LPG filling process (contaminated - class I—such as paint sludge, seals, oils and greases—and class II—as recyclable paper, plastic, scrap metal, rubble and wood) or in administrative processes, such as recyclable materials, food and toilet waste.

For waste management, the company has practices and procedures that cover temporary storage, transportation and final destination. In 2022, no actual and significant impacts were recorded in this area.

Copa Energia, in compliance with the current legislation, frequently updates the Solid Waste Management Plan (SWMP) of each operational unit, which has all the information related to the stages of waste management: generation, segregation, internal storage, collection, transportation and destination. In the generation stage, it includes the training and

awareness of employees in relation to the 5Rs policy related to Sustainability: Rethink, Reduce, Refuse, Reuse and Recycle.

The generation, segregation and storage steps are internally carried out. The collection, transportation and final destination are carried out by third parties, following the company's technical specifications. The data are monthly controlled and reported by the operational units, which use the NISSWM - National Information System on Solid Waste Management.

The Energy Cup, in compliance with legislation in force, performs the frequent updating of Management Plan Solid Waste (PGRS) of each unit operational.

Rafael Dantas da Silva (Loading and Unloading Assistant).



Waste by composition, in metric tons (t) (t) - GRI 306-3

Waste composition	Waste description	Total weight of waste generated (t)	
		2022	2021
Class I Waste	Ink sludge	287.42	2,204.69
	Carepa		
	PPE/Miscellaneous contaminated		
	Seals (contaminated)		
	Lamp		
	Olein		
	Machine oil		
	Batteries		
	Exhaust powder		
Sweeping (contaminated)			
Class II Non-Recyclable Waste	Rubble	549.15	912.64
	Gardening/pruning		
	Common garbage		
	Food waste		
Class II Recyclable	Paper/cardboard	1,257.15	471.33
	Plastic/Styrofoam		
	Scrap iron		
	Electronic scrap		
Non-hazardous waste - effluents	Cesspool cleaning		12,429.64
	Grease trap cleaning		
TOTAL WASTE		2,093.72	16,018.30

In 2022, there was a change in the assumption to calculate waste indicators. The amount of contaminated water and the amount of sanitary effluents (cleaning of cesspool and grease trap) were not taken into consideration, as they are predominantly liquid effluents. Therefore, the data were addressed in indicator 303-4 - Water Disposal.

It is important to highlight that the indicator consolidates the information of destined waste, whose evidence is the issuance of Waste Transport Manifesto (WTM) and Final Destination Certificates (FDC). Waste destined for municipal collections or waste temporarily stored in the units are not counted. For this reason, there was a significant reduction in the amount of class I waste reported in 2022 compared to 2021.

Waste diverted from disposal (off-site), by type of recovery (t) - GRI 306-4

	2022	2021
HAZARDOUS WASTE		
Preparing for reuse	0	0
Recycling	0	0
NON-HAZARDOUS WASTE		
Preparation for reuse (effluents - physico-chemical treatment)	0	12,429.64
Recycling	1,257.15	471.33
TOTAL	1,257.15	12,900.97

The amount of waste diverted from disposal was determined in the Copa Energia system as total recyclable waste.

The destination information was calculated according to data from the operational units. Waste listed as non-recyclable is sent to landfill and

most class I waste is sent for co-processing. The company is studying the possibility of improving the consolidation of information, so that the units report the data of waste destined by type of waste and by type of destination.

Waste directed for (off-site) disposal, by type of disposal operation (t) - GRI 306-5

	2022	2021
HAZARDOUS WASTE		
Incineration (with energy recovery)	0.00	2,204.69
Incineration (without energy recovery)	0.00	0.00
Landfill	0.00	0.00
Co-processing and other treatments	287.42	0.00
NON-HAZARDOUS WASTE		
Incineration	0.00	0.00
Landfill	549.15	912.64
TOTAL	836.57	3,117.33

Biodiversity

Copa Energia does not have any activities, products and services that significantly impact the biodiversity of the regions where it operates, since in recent years no new units have been built and the company has no operation in conservation areas. In addition, it does not carry out vegetation suppression to carry out its activities and the LPG transport system uses only consolidated roads.

The company also does not record significant direct and indirect impacts on biodiversity in relation to the introduction of invasive species, pests and pathogens, species reduction, habitat conversion and changes in ecological processes outside the natural range of variation. There are also no impacts in relation to affected species and extent of impacted areas.

Facade of CO Barueri.



EMISSIONS

Since 2012, the company has carried out its emissions inventory using the GHG Protocol methodology. Yet, it had not yet carried out action plans with the specific objective of setting targets for reducing GHG emissions. Each year, the company is joining efforts to make several commitments to the public goals on Climate Change.

In 2022, for example, it hired a consultancy firm to assist in the diagnosis of possible inconsistencies in the reporting of emissions and began to carry out action plans for mitigation in the 3 accounting scopes. Such actions and results will be reported in more detail in the next Sustainability Report.

All gases listed in the table are included in the calculation (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃). The GHG Protocol Brazil (FGV) is the main source of the emission factors and global warming potential (GWP) indices used in the calculation.

GRI 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7

Currently, the most significant impact involving the emission of Greenhouse Gases (GHG) occurs only during the transportation of the LPG product, both with the own fleet (scope 1) and with the contracted fleet (scope 3). Another source of pollutant emissions are the cylinder refinish booths, which emit Volatile Organic Compounds (VOCs) and Particulate Matter (PM), as permitted by local legislation of each operating unit.

Emissions in metric tons of CO₂ equivalent (tCO₂e)

	Scope 1	Scope 2 based on location	Scope 2 based on purchase choice	Scope 3
CO ₂	12,184.06	1,137.92	-	29,040.95
CH ₄	38.86	0	-	368.14
N ₂ O	199.54	0.00	-	415.25
HFCs	0.00	0.00	-	0.00
PFCs	0.00	0.00	-	0.00
SF ₆	0.00	0.00	-	0.00
NF ₃	0.00	0.00	-	0.00
TOTAL	12,422.46	1,137.92	-	29,823.94
Biogenic CO ₂ e	1,790.53	0	-	3,037.33

Energy intensity - (GRI 305-4)

	2022	2021
Sales volume (t)	1,811,536.00	1,965,701.43
Emissions (kg CO ₂ equivalent)	43,384.39	37,803.64
Intensity indicator (in kg CO ₂ e/t of LPG sold)	23.95	19.23

Notes:

- Total emissions (scopes 1, 2 and 3) in kgCO₂e / Total LPG sales (t).
 - Sources of emission factors used: Paint booths (VOC and MP). Currently, there is no measurement of VOC and PM emissions, nor approximate calculation.

Tower Cup

In January 2022, Copa Energia implemented Copa Tower (CT), a control tower capable of monitoring and generating better routes for goods deliveries, and improving transport logistics. The system aims to improve, standardize and optimize logistics processes, reducing costs and emission of pollutants into the atmosphere.

The project has already achieved a reduction of 307,000 kilometers and 108 tons of carbon in the first half of 2,022 compared to the same period in 2021.

Unit	No tower	With towers	Variation	2021	2022	Variation
	kg/km	kg/km		Km	Km	
Aracaju	7.08	14.99	111.77%	47,406.00	62,017.00	-23.56%
Araucária	28.26	39.34	39.18%	415,776.00	634,965.86	-34.52%
Barueri	38.72	43.86	13.26%	184,695.00	202,673.00	-8.87%
Bauru	21.43	22.84	6.61%	213,815.00	210,500.00	1.57%
Belém	39.75	43.84	10.29%	45,862.00	48,491.00	-5.42%
Brasília	29.34	31.74	8.15%	192,371.00	187,366.00	2.67%
Campo Grande	14.89	14.90	0.04%	378,724.00	361,477.53	4.77%
Canoas	20.33	22.04	8.42%	640,622.00	728,902.00	-12.11%
Capuava	17.63	18.63	5.67%	846,751.00	855,140.00	-0.98%
Cascavel	19.44	18.40	-5.36%	363,003.00	297,208.00	22.14%
Caxias do Sul	53.79	52.57	-2.28%	114,955.00	115,804.00	-0.73%
Cuiabá	11.77	12.22	3.80%	637,459.00	616,521.43	3.40%
Curitiba	24.69	26.25	6.30%	272,458.00	285,187.00	-4.46%

Unit	No tower	With towers	Variation	2021	2022	Variation
	kg/km	kg/km		Km	Km	
Duque de Caxias	18.91	20.97	10.91%	688,208.00	686,314.02	0.28%
Fortaleza	38.12	31.34	-17.78%	112,527.00	78,071.00	44.13%
Goiânia	25.01	23.88	-4.49%	116,293.00	107,373.00	8.31%
Gurupi	12.28	10.88	-11.47%	92,979.00	88,031.00	5.62%
Ibirité	21.59	22.18	2.74%	373,816.09	363,136.35	2.94%
Ipojuca	10.36	10.47	1.06%	517,314.25	658,388.77	-21.43%
Itajaí	20.44	40.36	97.47%	168,238.00	416,817.84	-59.64%
Jardinópolis	21.81	21.36	-2.04%	951,373.00	837,004.50	13.66%
Jequié	7.45	8.86	19.03%	50,771.00	53,584.00	-5.25%
João Pessoa	32.33	34.44	6.51%	82,352.00	49,500.00	66.37%
Joinville	35.30	33.63	-4.73%	149,162.00	195,550.00	-23.72%
Londrina	26.96	27.30	1.24%	138,249.00	139,980.00	-1.24%
Mataripe	13.30	12.15	-8.68%	186,694.00	173,227.00	7.77%
Natal	17.76	19.88	11.93%	95,423.00	104,126.00	-8.36%
Passo Fundo	21.46	22.61	5.36%	588,725.00	573,608.00	2.64%
Paulínia	22.74	21.56	-5.20%	1,210,016.66	1,277,442.00	-5.28%
Ponta Grossa	42.94	45.49	5.94%	133,037.00	127,601.00	4.26%
S.J. do Rio Preto	36.90	41.59	12.71%	276,603.00	298,473.00	-7.33%
Santa Maria	13.29	15.62	17.54%	75,336.00	73,695.00	2.23%
Santos	21.57	13.73	-36.32%	53,698.00	78,695.00	-31.76%
São José	23.14	22.58	-2.38%	381,194.00	318,444.00	19.71%
São José dos Campos	17.63	16.97	-3.70%	210,172.00	198,731.00	5.76%
São Luís	42.18	35.96	-14.74%	38,833.00	33,553.00	15.74%
Serra	24.60	32.03	30.19%	54,377.00	55,680.00	-2.34%
Socorro	34.92	35.86	2.69%	642,814.68	696,385.53	-7.69%
Suape	21.80	21.62	-0.79%	131,305.00	155,655.00	-15.64%
Uberlândia	20.11	21.11	4.95%	547,649.00	572,694.00	-4.37%
Pelotas	0.00	17.75		54,767.00	0.00	
GRAND TOTAL	22.30	23.54	5.59%	12,475,823.68	13,018,012.83	-4.16%

GRI Standards Contents



GRI Standards Disclosure Observations Page Omission

GENERAL CONTENTS

THE ORGANIZATION AND ITS REPORTING PRACTICES

GRI 2-1	Organizational details	11	
GRI 2-2	Entities included in the organization's sustainability report	7	
GRI 2-3	Reporting period, frequency, and point of contact	7	
GRI 2-4	Information reformulated	7	
GRI 2-5	External assurance	7	

ACTIVITIES AND WORKERS

GRI 2-6	Activities, value chain and other business relationships	11	
GRI 2-7	Employees	48	
GRI 2-8	Workers who are not employed	48	
GRI 2-9	Governance structure and composition	23	
GRI 2-10	Appointment and selection of the highest governance body	23	
GRI 2-11	Chairman of the highest governance body	23	
GRI 2-12	Role of the highest governance body in overseeing impact management	23	
GRI 2-13	Delegation of responsibility for impact management	29, 30	
GRI 2-14	Role of the highest governance body in overseeing impact management	7	
GRI 2-15	Conflicts of interest	25	
GRI 2-16	Communication of critical concerns	23	
GRI 2-17	Collective knowledge of the highest governance body	23	
GRI 2-18	Evaluation of the highest governance body performance	23	
GRI 2-19	Compensation policies	23	
GRI 2-20	Process for determining compensation	23	
GRI 2-21	Total annual compensation index		

GRI 2: GENERAL STANDARD CONTENTS 2021

GRI Standards Disclosure Observations Page Omission

STRATEGIES, POLICIES AND PRACTICES

GRI 2-22	Statement on the sustainable development strategy	29	
GRI 2-23	Commitment policies	25	
GRI 2-24	Incorporating policy commitments	25	
GRI 2-25	Processes to remedy negative impacts	25	
GRI 2-26	Mechanisms for seeking advice and raising concerns	25	

GRI 2: GENERAL STANDARD CONTENTS 2021

GRI 2-27	Compliance with laws and regulations		There were no significant cases of non-compliance with laws and regulations during the reporting period. Significant cases of non-compliance are considered based on the Company's Risk Map Impact x Probability ruler.
GRI 2-28	Membership in associations	29, 32	

STAKEHOLDER ENGAGEMENT

GRI 2-29	Approach to stakeholder engagement	8	
GRI 2-30	Collective agreements	48	

MATERIAL THEMES

GRI 3-3	Product Traceability	8	
GRI 3-1	Process for determining material topics	8	
GRI 3-2	List of material topics	8	

GRI 3: MANAGEMENT APPROACH 2021

GRI Standards Disclosure Observations Page Omission

INNOVATION

CORPORATE GOVERNANCE

GRI 2: GENERAL STANDARD CONTENTS 2021	GRI 2-9	Governance structure and composition	23	
	GRI 2-10	Appointment and selection of the highest governance body	23	
	GRI 2-11	Chairman of the highest governance body		
	GRI 2-12	Role of the highest governance body in overseeing impact management		
	GRI 2-13	Delegation of responsibility for impact management	30	
	GRI 2-14	Role of the highest governance body in overseeing impact management	7	

ETHICS AND TRANSPARENCY

GRI 204: PURCHASING PRACTICES	GRI 204-1	Ratio of expenditure with local suppliers	47	
	GRI 205-1	Operations subject to corruption-related risk assessments.	25	
GRI 205: ANTI-CORRUPTION 2016	GRI 205-2	Communication and training in policies and procedures to combat corruption	25	
	GRI 205-3	Confirmed cases of corruption and actions taken.	25	
GRI 206: UNFAIR COMPETITION	GRI 206-1	Lawsuits for unfair competition, trust and monopoly practices	25	

RENEWABLE ENERGY

GRI 302: ENERGY 2016	GRI 302-1	Energy consumption within the organization.	67	
	GRI 302-2	Energy consumption outside the organization	67	
	GRI 302-3	Energy intensity	67	
	GRI 302-4	Reduced energy consumption.	67	
	GRI 302-5	Reduced energy requirements of products and services	69	

GRI Standards Disclosure Observations Page Omission

ENERGY EFFICIENCY AND GHG EMISSIONS

GRI 305: EMISSIONS 2016	GRI 305-1	Direct greenhouse gas emissions – SCOPE 1.		77
	GRI 305-2	Indirect Greenhouse Gas Emissions – SCOPE 2.		77
	GRI 305-3	Other indirect greenhouse gas emissions – SCOPE 3.		77
	GRI 305-4	Greenhouse gas (GHG) emission intensity		77
	GRI 305-5	Reduced greenhouse gas emissions.		77
	GRI 305-6	Emissions of ozone-depleting substances (ODS)	Emissions of ozone-depleting substances (ODS) do not apply to the business.	77
	GRI 305-7	Emissions of NOX, SOX and other significant atmospheric emissions		77

ENERGY EFFICIENCY AND GHG EMISSIONS DIVERSITY AND INCLUSION

GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES 2016	GRI 405-1	Diversity in governance bodies and employees		57
	GRI 405-2	Proportion between the basic wage and compensation received by women and those received by men		57

HEALTH, SAFETY, WELL-BEING AND EMPLOYEE DEVELOPMENT

GRI 401: EMPLOYMENT	GRI 401-1	New hires and employee turnover		48
	GRI 401-2	Benefits offered to full-time employees that are not offered to temporary or part-time employees		52
	GRI 401-3	Maternity/paternity leave		57

GRI Standards Disclosure	Observations	Page	Omission
GRI 403: HEALTH AND SAFETY AT WORK 2018	GRI 403-1 Occupational health and safety management system.	62	
	GRI 403-2 Hazard identification, risk assessment and incident investigation.	62	
	GRI 403-3 Occupational health services.	62	
	GRI 403-4 Workers' share, inquiry and communication to workers regarding health and safety at work.	62	
	GRI 403-5 Training offered to workers in occupational health and safety.	62	
	GRI 403-6 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships.	62	
	GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships.	62	
	GRI 403-8 Workers covered by an occupational health and safety management system.	62	
	GRI 403-9 Accidents at work.	62	
	GRI 403-10 Occupational diseases.	62	
GRI 404: TRAINING AND EDUCATION 2016	GRI 404-1 Average number of training hours per year, per employee	52	
	GRI 404-2 Competency management and continuous learning programs.	52	
	GRI 404-3 Percentage of employees who receive regular performance and career development reviews	52	

GRI Standards Disclosure	Observations	Page	Omission
RESPONSIBILITY IN THE VALUE CHAIN			
GRI 406: NON-DISCRIMINATION 2016	GRI 406-1 Total number of discrimination cases and corrective measures taken.		In the year 2022, no cases of discrimination were registered in the organization. Complaints continue to be received by the external Whistleblowing Channel and the measures are evaluated and defined by the Ethics Committee.
GRI 408: CHILD LABOR	GRI 408-1 Operations and suppliers with significant risk of child labor cases		There are no operations and suppliers that present risks of occurrence of cases of child labor and exposure to hazardous work, according to a documentary assessment. Copa Energia contributes to eliminating all forms of child labor by means of disclosure in the procurement policy and insertion in a contractual clause.
GRI 409: FORCED LABOR OR ANALOGOUS TO SLAVERY	GRI 409-1 Operations and suppliers with significant case risk of forced or slave-like labor		Copa Energia has not identified operations and suppliers that may present risks of forced or slave-like labor, according to a documentary assessment. To contribute to getting rid of all forms of forced or slave-like labor, the company makes disclosure in the purchasing policy and insertion in a contractual clause.
GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016	GRI 411-1 Casos de violação de direitos de povos indígenas		In 2022 the Cup Energy did not register Cases of violation of peoples' rights Indigenous.

GRI Standards Disclosure Observations Page Omission

GRI 412: HUMAN RIGHTS ASSESSMENT 2016	GRI 412-1	Operations subject to human rights assessments or impact on human rights	There is no structured process for assessing human rights-related impacts on the company's operations. Still, the theme is treated in a transversal way in the business areas, since Copa Energia is a signatory of the UN Global Compact in Brazil and applies the guidelines of its 10 universal principles, where the theme is widely addressed. In time, human rights are constantly addressed in the actions of Ethics and Transparency, Compliance, Human Resources and Sustainability.	
	GRI 412-2	Training employees in human rights policies or procedures.	The company does not have specific training on the subject of Human Rights. However, in a transversal way, the theme permeates several areas and actions in the company. Specifically, the theme is mentioned in the training of PL-0001 – Code of Ethical Conduct of Copa Energia, in the Responsibilities section. 96% of the employees joined the PL training.	
	GRI 412-3	Significant investment agreements and contracts that include human rights clauses or have been subject to appraisal.	Participated in the PL training 96% of employees	

SAFETY, AVAILABILITY, WELL-BEING AND EMPLOYEE DEVELOPMENT

GRI 416: CUSTOMER HEALTH AND SAFETY 2016	GRI 416-1	Categories of products and services for which health and safety impacts are assessed.		33
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GRI Standards Disclosure Observations Page Omission

GRI 416: CUSTOMER HEALTH AND SAFETY 2016	GRI 416-2	Cases of non-compliance with health and safety impacts caused by products and services	In 2022, Copa Energia recorded 29 cases of non-compliance with laws that resulted in a fine or penalty. It is noteworthy that the answers are related to cases of non-compliance for fines applied by INMETRO, which the internal legal department is aware of.	
GRI 417: MARKETING AND LABELING 2016	GRI 417-1	Requirements for product information and labelling and services		33
	GRI 417-2	Cases of non-compliance with information and labeling of products and services		33
	GRI 417-3	Total number of cases of non-compliance with regulations and voluntary codes relating to marketing communications, including advertising, promotion and sponsorship, broken down by type of result.	None.	33

SPECIFIC INDICATORS

SÉRIE ECONÔMICA

GRI 201: ECONOMIC PERFORMANCE	GRI 201-1	Direct economic value generated and distributed		30
GRI 203: INDIRECT ECONOMIC IMPACTS	GRI 203-2	Economic impacts significant indirect		30
GRI 202: MARKETING PRESENCE	GRI 202-1	Ratio between salary plus low and the local minimum wage, with gender discrimination		57

ENVIRONMENTAL SERIES

GRI 301: MATERIALS 2016	GRI 301-1	Materials used by weight or volume.		71
	GRI 301-2	Percentage of materials used from recycling.		71
	GRI 301-3	Products and their packaging Retrieved		71

GRI Standards	Disclosure	Observations	Page	Omission
GRI 303: WATER 2016	GRI 303-1	Total water withdrawal, by source.	67	
	GRI 303-2	Water sources significantly affected by water withdrawal.	67	
	GRI 303-3	Percentage and total volume of water recycled and reused.	67	
	GRI 303-4	Water discharge	71	
	GRI 303-5	Water consumption	71	
GRI 306: WASTE 2016	GRI 306-1	Total disposal of water, broken down by quality and destination.	73	
	GRI 306-2	Total weight of waste, by type and method of disposal.	73	
	GRI 306-3	Waste generated	73	
	GRI 306-4	Waste diverted from disposal	73	
	GRI 306-5	Water bodies significantly affected by water disposal and/or drainage.	73	
GRI 307: ENVIRONMENTAL COMPLIANCE 2016	GRI 307-1	Non-compliance with environmental laws and/or regulations.		In 2022 the Cup Energy did not register Nonconformities Environmental.
	308:1	New suppliers selected based on environmental criteria		In 2022, there was no supplier approval process.
GRI 308: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS	308-2	Negative environmental impacts on the supply chain and measures taken		In 2022, there was no evaluation of suppliers through a specific environmental and/or sustainability questionnaire. Therefore, no significant negative environmental impacts were identified in the supply chain through the documentary assessment.

GRI Standards	Disclosure	Observations	Page	Omission
SÉRIE SOCIAL				
GRI 407: 2016 Trade Union and Collective Bargaining Freedom	GRI 407-1	Operations and suppliers identified where the right to exercise freedom of association and collective bargaining may be violated		The company preserves the freedom of association for employees. HR monitors and supervises the Operational Centers through audits and direct alignment with the unions, in addition to constantly guiding managers in order to ensure that no anti-union conduct is adopted or encouraged. Mandatory annual training has also been implemented, educating leaders and professionals who care for people on the importance of preventing the violation or risk of violation of trade union freedom. Copa Energia maintains direct and frequent communication with the unions and there is an internal area, which is part of the HR, specialized in preventing an anti-union conduct. There were no reported cases of violations of the right to freedom of association and collective bargaining in 2022.

GRI Standards Disclosure	Observations	Page	Omission
GRI 410: SECURITY PRACTICES	410-1 Security personnel trained in human rights policies or procedures		In 2022, Copa Energia had 103 security professionals. The training directed to the security area is the responsibility of the contracted company, which performs the training of its professionals. The training requirements are in accordance with the policy of each outsourced company contracted. For these employees, only integration training is internally provided upon hiring and/or making labor available, so that they receive instructions on risks and control measures related to risk areas.
	GRI 413-1 Operations with community engagement programs, impact assessment and/or local development.	41	
GRI 413: LOCAL COMMUNITIES 2016	GRI 413-2 Operations with impacts actual significant negatives and potentials in communities Local	30	

GRI Standards Disclosure	Observations	Page	Omission
	GRI 414-1 Novos fornecedores selecionados com base em critérios sociais	47	
GRI 414: SOCIAL EVALUATION OF SUPPLIERS	GRI 414-2 Negative social impacts on the supply chain and measures taken		There were no significant negative social impacts—actual and potential—identified in the supply chain. Nor was there any evaluation of suppliers exclusively in relation to social impacts.
GRI 418: CUSTOMER PRIVACY 2016	GRI 418-1 Total number of substantiated complaints regarding the breach of privacy and loss of customer data.		During the year, Copa Energia did not receive any complaints regarding the violation of privacy and loss of customer data
GRI 419: SOCIOECONOMIC COMPLIANCE 2016	GRI 419-1 Non-compliance with laws and regulations in the social and economic area.		In 2022 the Cup Energy did not register nonconformities.

Assurance Report



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RELATÓRIO DE ASSEGURAÇÃO LIMITADA DO AUDITOR INDEPENDENTE SOBRE AS INFORMAÇÕES NÃO FINANCEIRAS CONSTANTES NO RELATÓRIO ANUAL DE SUSTENTABILIDADE 2022

Aos
Diretores e demais partes interessadas da
Copa Energia Distribuidora de Gás S.A
São Paulo – SP

Introdução

Fomos contratados pela **Copa Energia Distribuidora de Gás S.A** (“**Copa Energia**” ou “**Companhia**”), para apresentar nosso relatório de asseguração limitada sobre as informações contidas no Relatório Anual de Sustentabilidade 2022, relativas ao período compreendido entre 1º de janeiro de 2022 e 31 de dezembro de 2022.

Nossa asseguração limitada não se estende a informações de períodos anteriores ou a qualquer outra informação divulgada em conjunto com o referido relatório, incluindo quaisquer imagens, arquivos de áudio ou vídeos incorporados.

Responsabilidades da Administração da Companhia

A Administração da Copa Energia é responsável por:

- Selecionar e estabelecer critérios adequados para a elaboração das informações constantes no Relatório Anual de Sustentabilidade 2022;
- Preparar as informações de acordo com os critérios e diretrizes da *Global Reporting Initiative* (GRI Standards);
- Desenhar, implementar e manter controles internos sobre as informações relevantes para a preparação das informações constantes no Relatório Anual de Sustentabilidade 2022, que estão livres de distorções relevante, independentemente se causada por fraude ou erro.

Responsabilidade do auditor independente

Nossa responsabilidade é expressar conclusão sobre as informações não financeiras constantes no Relatório Anual de Sustentabilidade 2022 da Copa Energia, com base nos trabalhos de asseguração limitada conduzidos de acordo com o Comunicado Técnico CTO nº 07/ 2022 - Relatório de asseguração limitada das informações não financeiras contidas no Relatório Anual de Sustentabilidade 2022, emitido pelo Conselho Federal de Contabilidade (CFC) e com base na NBC TO 3000 – Trabalhos de Asseguração Diferente de Auditoria e Revisão, também emitida pelo CFC, que é equivalente à norma Internacional ISAE 3000 - *Assurance engagements other than audits or reviews of historical financial information*, emitida pelo *International Auditing and Assurance Standards Board* (IAASB). Essas normas requerem o cumprimento de exigências éticas, independência e demais responsabilidades referentes à ela, inclusive quanto à aplicação da Norma Brasileira de Controle de Qualidade (NBC PA 01) e, portanto, a manutenção de sistema de controle de qualidade abrangente, incluindo políticas documentadas e procedimentos sobre o cumprimento de requerimentos éticos, normas profissionais e requerimentos legais e regulatórios aplicáveis.

Adicionalmente, as referidas normas requerem que o trabalho seja planejado e executado com o objetivo de obter segurança limitada de que as informações não financeiras constantes no Relatório Anual de Sustentabilidade 2022 da Copa Energia, tomadas em conjunto, estão livres de distorções relevantes.

BDO RCS Auditores Independentes S.S.Ltd., uma empresa brasileira da sociedade simples, é membro da BDO Internacional Limited, uma companhia limitada por garantia do Reino Unido, e faz parte da rede internacional BDO de firmas-membro independentes. BDO é nome comercial para a rede BDO e cada uma das firmas da BDO.

Um trabalho de asseguração limitada conduzido de acordo com a NBC TO 3000 (ISAE 3000) consiste principalmente em indagações à Administração da Copa Energia e outros profissionais da Companhia que estão envolvidos na elaboração das informações, assim como pela aplicação de procedimentos analíticos para obter evidências que nos possibilitem concluir, na forma de asseguração limitada, sobre as informações tomadas em conjunto. Um trabalho de asseguração limitada requer também a execução de procedimentos adicionais, quando o auditor independente toma conhecimento de assuntos que o levem a acreditar que as informações divulgadas no Relatório Anual de Sustentabilidade 2022, tomadas em conjunto, podem apresentar distorções relevantes.

Os procedimentos selecionados basearam-se na nossa compreensão dos aspectos relativos à compilação, materialidade e apresentação das informações constantes do Relatório Anual de Sustentabilidade 2022 da Companhia, de outras circunstâncias do trabalho e da nossa consideração sobre áreas e sobre os processos associados às informações materiais divulgadas no Relatório Anual de Sustentabilidade 2022, em que distorções relevantes poderiam existir. Os procedimentos compreenderam, entre outros:

- O planejamento dos trabalhos, considerando a relevância, o volume de informações quantitativas e qualitativas e os sistemas operacionais e de controles internos que serviram de base para a elaboração das informações constantes do Relatório Anual de Sustentabilidade 2022;
- O entendimento da metodologia de cálculos e dos procedimentos para a compilação dos indicadores por meio de indagações com os gestores responsáveis pela elaboração das informações;
- A aplicação de procedimentos analíticos sobre as informações quantitativas e indagações sobre as informações qualitativas e sua correlação com os indicadores divulgados nas informações constantes no Relatório Anual de Sustentabilidade 2022;
- Para os casos em que dados não financeiros se correlacionam com os indicadores de natureza financeira, o confronto dos indicadores de natureza financeira com as demonstrações contábeis e/ou registros contábeis.

Os trabalhos de asseguração limitada compreenderam, também, a aderência às diretrizes e aos critérios da estrutura de elaboração da *GRI Standards* aplicáveis na elaboração das informações constantes no Relatório Anual de Sustentabilidade 2022.

Acreditamos que a evidência obtida em nosso trabalho é suficiente e apropriada para fundamentar nossa conclusão na forma limitada.

Alcance e limitações

Os procedimentos executados em um trabalho de asseguração limitada variam em termos de natureza e época e são substancialmente menos extensos do que aqueles aplicados em um trabalho de asseguração razoável. Consequentemente, o nível de segurança obtido em um trabalho de asseguração limitada é substancialmente menor do que aquele que seria obtido se tivesse sido executado um trabalho de asseguração razoável. Caso tivéssemos executado um trabalho de asseguração razoável, poderíamos ter identificado outros assuntos e eventuais distorções que podem existir nas informações constantes do Relatório Anual de Sustentabilidade 2022 da Copa Energia. Desta forma, não expressamos uma opinião sobre essas informações.

Os dados não financeiros estão sujeitos a mais limitações inerentes do que os dados financeiros, dada a natureza e a diversidade dos métodos utilizados para determinar, calcular ou estimar esses dados. Interpretações qualitativas de materialidade, relevância e precisão dos dados estão sujeitos a pressupostos individuais e a julgamentos. Adicionalmente, não realizamos qualquer trabalho em dados informados para os períodos anteriores, tampouco em relação a projeções futuras e metas.



A preparação e apresentação das informações não financeiras seguiu os critérios da *GRI – Standards*, e, portanto, não possuem o objetivo de assegurar o cumprimento de leis e regulações sociais, econômicas, ambientais ou de engenharia. Os referidos padrões preveem, entretanto, a apresentação e divulgação de eventuais descumprimentos a tais regulamentações quando da ocorrência de sanções ou multas significativas. Nosso relatório de asseguarção deve ser lido e compreendido nesse contexto, inerente aos critérios selecionados e previamente mencionados.

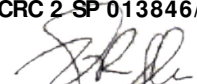
Conclusão

Com base nos procedimentos realizados, descritos neste relatório e nas evidências obtidas, nada chegou ao nosso conhecimento que nos leve a acreditar que as informações não financeiras constantes do Relatório Anual de Sustentabilidade 2022, para o período compreendido entre 1º de janeiro de 2022 e 31 de dezembro de 2022 da Copa Energia, não foram elaboradas, em todos os aspectos relevantes, de acordo com os critérios e diretrizes da *Global Reporting Initiative - GRI Standards*.

São Paulo, 05 de julho de 2023.



BDO RCS Auditores Independentes SS Ltda.
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Vivieni Alves Bauer
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Cover

Francisco Uilson do Nascimento (Gas Operator)



page
28

Sustainability Management

Adriana Maria Rosa, Thais Fernandes and Vitória Lopes



Table of Contents

Jorge Roberto Militão and Jonathan José Laurentino



page
34

Financial Performance

Joelma Correia da Silva, Erika Tagami and Lais Dias Agostini



page
06

About the report

Marcel Rodrigues Fortes (Coordinator of Operations)



page
40

Social Performance

Thais Fernandes



page
10

Copa Energia

Water tank in CO of Capuava



page
66

Environmental Performance

Cicero Alexandre Sobrinho



page
22

Corporate Governance

Reception office Copa Energy in São Paulo (Headquarters)



page
80

GRI Standards Contents

Carousel of P13 bottling (Barueri)

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StockCar Photo: Photographer
Renato Mafra

Writing and consulting editorial

Sustainable Vision

Graphic design and layout

Juliana Fioroto
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Selection, Collection and Analysis of Disclosures

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