



Annual
Sustainability Report
2021





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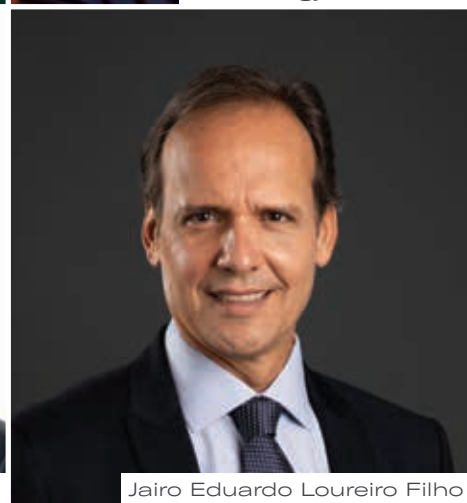
Administrative Council



Alfredo Egydio Setubal



Antonio Carlos Turqueto (Caio)



Jairo Eduardo Loureiro Filho



Vicente Furletti Assis



Ricardo Mendes de Paula

President's Message

GRI 102-14, 102-15

In late 2020, Copagaz announced the acquisition of Liquigás, in an alliance with Holding Itaúsa. Together, Copagaz and Liquigás established Copa Energia, changing our history in 2021 and becoming leaders in the bottling and distribution of LPG in Brazil and Latin America.

The year was marked by the continuation of the COVID-19 pandemic. Our efforts sought to ensure the continuity of our operations and preserve lives while maintaining social distancing and remote work and focusing on the health of our employees and on the permanent commitment and respect to our partners, suppliers, customers, and surrounding communities.

Concerned about people's mental health, we offer a telemedicine program for psychological support and carry out the continuous monitoring of activities, ensuring the integrity of our teams and our operations, in order to keep all activities safe and protected, in a process started in 2020 and continued in 2021.

We started the process of integrating the two companies, bringing complexity to the transition. We faced a series of challenges with the unification of structures, policies, and processes, aiming to ensure the integrated management of both companies. Although the business model was the same, we address diverse cultures that, until then, competed with each other and now form a single team! These are diverse cultures coming together to build a new identity and a new culture, gaining space to grow as an integrated team that is prepared for new opportunities and markets.

In our ESG approach, the governance structure has been revised and the Risk Management and Compliance areas now report to me directly. Policies and procedures began to be reviewed. Aware of our commitment to the United Nations Global Compact, we continued with social and environmental actions, prioritizing the GHG Emissions Inventory in accordance with the GHG Protocol guidelines, presented in this report and developed in accordance with the GRI Standards indicators, as we seek to contribute to the Sustainable Development Goals.

In the medium and long term, our proposal is to continue investing in the distribution of LPG in an increasingly responsible manner, as well as in the production and marketing of new sources of clean and renewable energy, thereby contributing to the transition of the energy matrix, which is necessary for the sustainability of our planet and the achievement of the Sustainable Development Goals.

I recognize and appreciate the contribution of all our employees who, with resilience, dedication and discipline, are adjusting and reinventing themselves through the integration of our Copagaz and Liquigás brands, creating a strong team at Copa Energia.

Enjoy your reading!!

ANTONIO CARLOS MOREIRA TURQUETO (CAIO)
CEO and Chairman of the Board of Directors



About the Report

Welcome to Copa Energia's Sustainability
Report 2021

GRI 102-10, 102-40, 102-48, 102-49, 102-50, 102-51, 102-52, 102-53, 102-54, 102-56

Welcome to Copa Energia's Sustainability Report 2021. Prepared in accordance with the essential option of the Global Reporting Initiative (GRI) standards, it presents the company's projects, actions and results in the environmental, social and governance (ESG) aspects..

The content of the publication encompasses the period from January 1 to December 31, 2021, covering data related to the Communication on the Progress of the UN Global Compact principles, to which Copa Energia is a signatory. The definition of the content discussed here involved several groups of employees, in order to ensure, in the best interest of their audiences, the coverage and detailing of topics related to the company's economic, social and environmental performance. The content has undergone a limited assurance external audit by BDO independent auditors.

With the merger between Copagaz and Liquigás, sustainability has emerged as an even more significant value, underpinning all of Copa Energia's operations as a company that is committed to Brazil and with the prospect of a business environment that has greater purposes of generating value for all its stakeholders.

Enjoy your reading!

Copa Energia Sustainability Committee



The full text of this report can be accessed on the Copa Energia website: <https://www.copaenergia.com.br/>.

You may also access Copagaz and Liquigás reports from previous years at <https://www.copagaz.com.br/sustentabilidade> and <https://www.liquigas.com.br/wps/portal>.







The Corporate Sustainability Committee is available for any questions, opinions and/or doubts regarding the report, by calling +55 11 2163-3900

Materiality








GRI 102-42, 102-43, 102-44, 102-46, 102-47

Copa Energia wishes to offer its readers a clear, objective report that is truly aligned with the interests of the company and its stakeholders. To this end, in 2021, it updated its materiality matrix, based on an engagement process that involved owner partners, suppliers, associations, employees, final consumers, unions, and the media.

The work involved 108 participants, who responded to a questionnaire based on the GRI guidelines and the principles of the Global Compact - precepts that guide Copa Energia's sustainability reports. Addressing issues that make up the ESG pillars, it was possible to reach six priority material topics for Copa Energia and its stakeholders: Human Rights, Talent Attraction and Retention, Supplier and Partner Management, Product Quality and Service Provision, Energy Resources, and Climate Strategy.

Material Topics	Expectations and Interests	Correlation with GRI Standards
 Human Rights	To promote the protection of human rights, decent work and protection of labor rights while combating all types of discrimination and promoting diversity and gender equality.	408-1, 409-1, 414-1, 411-1, 412-1, 412-2, 412-3, 406-1
 Talent Attraction and Retention	Career management, employee training and development, attracting and retaining talent, preparing employees for retirement.	401-1, 401-2, 401-3, 404-1, 404-2, 404-3, 405-1, 405-2
 Supplier and Partner Management	Building and maintaining a good relationship with suppliers and third parties based on ethical values.	308-1, 308-2, 204-1, 408-1, 409-1, 414-1, 414-2, 204-1
 Product and Service Quality	Raising customer satisfaction levels, with national and international certifications of products and services, awards and recognitions.	416-1, 416-2, 417-1, 417-2, 417-3, 418-1
 Energy Resources	Developing continuous improvement in the management of energy resources consumption in operations.	302-1, 302-2, 302-3, 302-4, 302-5
 Climate Strategy	Efforts to accelerate the use of low-emission technologies, participation in climate and energy policy development.	305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7

Stakeholder engagement

Stakeholder	Engagement approach
 Final Consumer	The relationship with the customer occurs mainly through social communication channels and campaigns, keeping this public always engaged and informed about the company's operations.
 Suppliers	The engagement of partners and suppliers is anchored by Copa Energia's anti-corruption policy and Code of Ethical Conduct, which seeks collaborative relationships established on an ethical basis, guided by trust and the definition of fair negotiation conditions.
 Associations	Engagement and relationships with associations occur on an ongoing basis, always based on the principles of governance and compliance.
 Employees	The relationship with employees is continuous, either through meetings, trainings, communication, or specific actions, always with interaction.
 Unions	Engagement and relationship with these institutions occur on a continuous basis, always based on the principles of governance and compliance.
 Media	Copa Energia uses the best practices in its business and customer relations through socially responsible marketing, transparently communicating the economic, environmental and social impacts of its brands, products, and services.
 Government	Copa Energia is aware that maintaining a relationship with the government is crucial for the success of its business. Thus, it seeks to maintain a constant relationship with the various spheres of the Public Authority, striving to participate in the discussions of topics related to its business.



“Tem muita coisa no mundo a ser feita. Não deixe de fazê-la pelo medo de não torná-la realidade. Ela se tornará se você persistir.

Ueze Zahran

About **Us**

From the beginning, when we dreamed of taking energy in a more reliable and efficient way, we understand our ability to transform the business and people's lives.

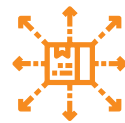
GRI 102-1, 102-2, 102-3, 102-4, 102-5, 102-6, 102-7



Copa Energia

Copa Energia aims to energize lives and businesses in a sustainable manner, through sustainable and reliable solutions that heat, feed and move the country. It is the leader in the distribution of LPG (Liquefied Petroleum Gas) in Brazil and the largest distributor in Latin America.

Our two brands, Copagaz and Liquigás, which are already renowned and consolidated in the domestic market, together account for:



25% of the distribution of LPG in Brazil



It operates with a network of **5,608** dealerships in **23** states and in the Federal District



with annual sales of **1,826,306** metric tons of gas



employs around **90,000** direct and indirect employees

Our companies



COPAGAZ DISTRIBUIDORA DE GÁS S.A.

It was founded in 1955 by pioneer Ueze Elias Zahran (now deceased), in Campo Grande, in the state of Mato Grosso do Sul (MS), in the early days of the industry's expansion in Brazil, with oil refineries starting the distribution of LPG. It is currently a limited liability company, with MS Administração e Participações S.A. as its controlling shareholder, as well as Itaúsa S.A. as a relevant minority shareholder.

We heat millions of homes and empower thousands of businesses and commercial establishments. This, however, is only the beginning. We are constantly implementing new technologies to ensure the continuous delivery of our services, with efficiency, quality, and sustainability.



LIQUIGÁS DISTRIBUIDORA S.A.

A privately-held company, it had its beginnings in Italy shortly after World War II. In 1954, Liquigás do Brasil was incorporated, becoming part of Grupo Agip Brasil S.A. In August 2004, the company joined the Petrobras system and was privatized in November 2019. In 2020, it was purchased by Copagaz Distribuidora de Gás S.A.

Synonymous with quality and trust, Liquigás is present in the lives of many Brazilians and is the result of an ongoing project for efficiency and development of new products, always focusing on offering the best service on each route it travels.

Purpose, Aspiration and Values

GRI 102-16

With the foundation of Copa Energia, the corporate Vision and Mission were revised and replaced by Aspiration and Purpose – elements that define the organization’s vision of the future and raison d’être, with the aim of facilitating and inspiring relationships with all strategic stakeholders. Additionally, the organizational Values were updated and a Manifesto was created, reflecting the concept and commitments of the new brand.



PURPOSE

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



ASPIRATION

To lead 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 impact people and businesses with our will to do and happen. We overcome obstacles, as we believe in our dreams and make each one of them a reality.
- **Partnership:** We establish solid relationships with customers, employees, and suppliers. We work collaboratively to build our goals, 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 a fair, diverse and inclusive environment.
- **Innovation:** We were born with the spirit of entrepreneurs and keep that nature in our DNA. We think outside the box in search of solutions and test new ways of doing things.

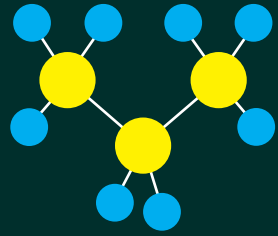


Our Product: Liquefied Petroleum Gas (LPG)

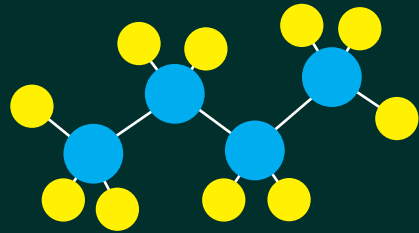
LPG, a substance resulting from oil refining or natural gas processing, combines commercial propane and butane hydrocarbons. Under normal atmospheric conditions, it

appears in a gaseous form, changing to a liquid state when subjected to pressure – a state in which it is packaged for distribution.

Propane: C₃H₈



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



The n-butane and iso-butane forms (both with the molecular formula C₄H₁₀) are present in LPG.

Being a colorless and odorless substance, before leaving the refinery, LPG receives an odoriferous additive, which gives it the characteristic “gas smell” – a safety measure that allows anyone to easily identify a possible leak.

Although it is a fuel with a wide range of applications in different business, commercial and agricultural sectors, LPG in Brazil is mostly used in home kitchens, being popularly known as “cooking gas” or “cylinder gas.” According to the National Union of Liquefied Petroleum Gas Distributors (SINDIGÁS), LPG is present in more than 95% of Brazilian homes.

Awards and Recognitions



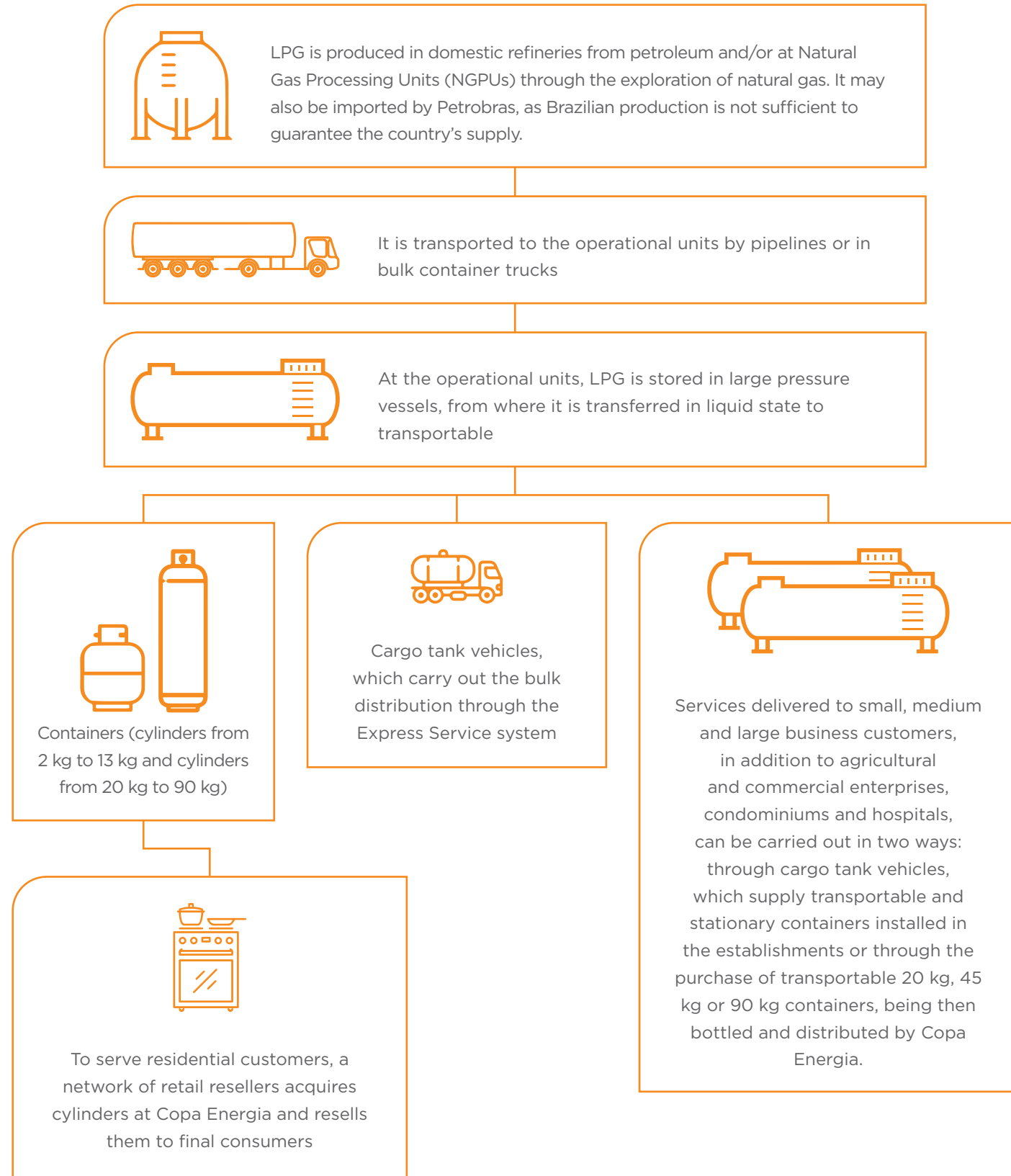
2021

Pro-Gender and Race Equality Seal – 6th Edition – Federal Government



Distribution flow

GRI 102-2



Bolivian gas imports

In addition to purchasing LPG from Petrobras, Copa Energia imports the product from Yacimientos Petrolíferos Fiscales Bolivianos, subjecting it to specific procedures to ensure safety and compliance with Brazilian legislation. The gas, which is certified by the Bolivian government, is brought to the state of Mato Grosso do Sul, where Copa Energia adds the odor required by the country's safety standards and sends it for analysis, which is carried out at the LPG Analysis Laboratory of the University Federal University of Mato Grosso do Sul (UFMS). The results are referred to Superinspect, a company specializing in supervision, inspection and inspection of products, where the certification is issued, enabling its marketing within the parameters required in Brazil.

Requalification of containers

In addition to bottling and distributing LPG, Copa Energia carries out maintenance and requalification processes for containers, in accordance with current legislation, with the goal of guaranteeing the safety and quality of its universe of cylinders. Containers that present risks are discarded and replaced with new cylinders. This care guarantees the fulfillment of Copa Energia's fundamental mission to provide the energy that society needs, with safety and quality. In 2021, 3,560,807 P-13 cylinders were requalified.

Market Share

According to data provided by the National Agency of Petroleum, Natural Gas and Biofuels (ANP), in 2021, Copa Energia reached 25% of total market share in the year, in the LPG distribution segment in Brazil.



National Presence





24
Operating Centers

36
Advanced Deposits

23
States and Federal District

Markets Served

Copa Energia serves two major customer segments: residential and business. Residential customers have a wide network of dealers, who guarantee their supply by delivering cylinders ranging from 13 kg to 45 kg. The business segment can guarantee its LPG supply, according to its needs, through the delivery of transportable containers (13 kg to 190 kg) or through the supply of stationary containers (500 kg to 60,000 kg).

Copagaz (1,033 municipalities) - Business and Resale Volume and Customers

	Regional participation	Sales (metric tons of LGP)
North	1%	3,768
Northeast	15%	63,175
Center-West	18%	78,105
Southeast	66%	282,744

Liquigás (2,311 municipalities) - Business and Resale Volume and Customers

	Regional participation	Sales (metric tons of LGP)
North	7%	94,819
Northeast	27%	368,968
Center-West	7%	91,161
Southeast	31%	434,858
South	29%	400,932

Consumidores atendidos por segmento (estimativa)

	Copagaz	Liquigás
Residential	11.8 million	41.8 million
Business	338,400	147,600

Market share



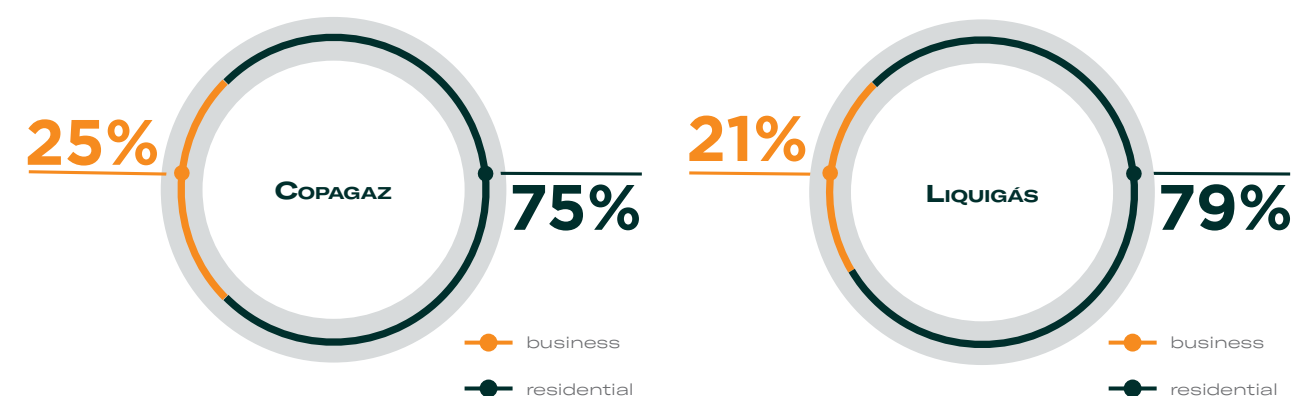
Resellers



Productivity by commercial operating unit (kg of LGP)



Share of total LPG sold by segment



Productivity by commercial operating unit (kg of LGP)

Subsidiary	Copagaz
Araucária	16,789,437
Campo Grande	54,171,119
Canoas	8,887,746
Cuiabá	32,601,115
Duque de Caxias	44,024,311
Goiânia	14,603,236
Ibirité	52,591,119
Ipojuca	53,353,808
Jardinópolis	37,114,808
Mauá	0
Paulínia	24,998,246
São José dos Campos	30,922,848
Socorro	27,106,503
Uberlândia	13,405,087
Internal production	410,569,383

Productivity by commercial operating unit (kg of LGP)

Third-party operating center	Copagaz
Caucaia	15,647,918
Salvador	0
Bauru (DAC)*	1,712,447
Jequié	0
São Francisco do Conde	0
Presidente Prudente	1,964,553
Third-party production	19,324,918

* Copagaz Advanced Deposit

Productivity by subsidiary

Productivity by subsidiary	2021
Capuava OC	76,832,484
Paulínia OC	88,933,357
Santos Deposit	5,489,662
SJC OC	23,713,436
Ribeirão Preto Deposit	16,403,947
Betim OC	31,636,616
Duque de Caxias OC	65,907,291
Macaé OC	12,798,539
Serra Deposit	13,493,160
Uberlândia OC	27,907,983
Barueri OC	105,810,191
Barra de SF Deposit	13,868,703
Araucária OC	88,286,332
Cascavel OC	30,240,361
Ponta Grossa Deposit	30
Londrina Deposit	5,233,383
Canoas OC	120,670,510
Passo Fundo OC	31,273,268
Goiânia OC	41,874,175
Cuiabá OC	15,780,536
Campo Grande Deposit	946,925
Brasília OC	16,766,184
Fortaleza OC	78,772,770
Jequié Deposit	24,505,838
Mataripe OC	90,538,565
Natal OC	52,355,746
São Luís OC	99,270,756
Suape OC	113,302,971
Aracaju Deposit	6,987,531
Juazeiro Deposit	8,621,377
Gurupi OC	33,020,149
Belém OC	68,202,753
Total	1,409,445,529

Marketing Strategy

GRI 417-3

To boost its growth and present its products and services, Copa Energia develops healthy marketing actions that are compatible with market demand, both online and offline. The company does not sell non-standard products, following all ANP safety standards and the best practices of Brazilian self-regulatory entities.

One of the major milestones in 2021 was the creation of a new corporate brand, which represents the combination and evolution of the Copagaz and Liquigás brands. More than a new design, Copa Energia represents a renewed positioning in the gas and energy markets and establishes a new way of communicating and relating to employees, customers, and partners.

In practice, the creation of the corporate brand Copa Energia also brought with it the reformulation and support of the Copagaz and Liquigás product brands. The new patterns of colors, letters and graphic elements began to be applied in a wide variety of points of contact with both the internal and external audiences. This unification process aims to make the brands even more robust, which demonstrates the leadership in the Brazilian LPG market.

Since 2021, it has been possible to observe this visual transformation in the Operating Centers, in the uniforms of the operational teams, in the fleet, in the industrial facilities of business customers (tanks), and on façades, among other places. The debranding and visual adjustments process involves several steps and has a deadline for completion by December 2023.

Anywhere in Brazil where the Copa Energia brands are located, you are guaranteed a daily life with greater convenience and efficiency.

Highlights of the business segment

Bulk LPG – Changing customers' energy mix

GRI 203-2

Copa Energia invests in changing the energy matrix of potential customers, offering a source of energy that brings many advantages to the business sector.

- LPG is an efficient fossil fuel, with high calorific value and low emissions, being highly friendly to the environment when compared to other energy sources available in the Brazilian supply chain, such as biomass and fuel oils.
- In addition to being friendly to the environment, LPG does not emit particulates into the atmosphere, thereby contributing to occupational health. Its characteristics allow automation in the combustion process, improving the performance of production processes and bringing operational gains. The combustion process with perfect automation reduces maintenance costs, increases the quality of the finished product, reduces the risk of accidents, and greatly reduces GHG emissions.
- LPG has a high capillarity distribution and allows for the storage of high amounts of energy in reduced spaces, as it liquefies

under low pressures and eliminates the overlapping of energies, not requiring complementary energy sources in its process.

- The diversity of cylinders and stationary tanks offered makes it possible to carry out customized projects and flexible plants, always in accordance with current regulations.

Copa Energia's portfolio includes several successful cases in changing the energy

matrix with the use of LPG, among which we can highlight: the integral drying system for corn, soybeans, beans, and cotton, as well as a complementary system combined with biomass; replacement of fuel oil in soil desorption systems and asphalt plants, sand and clay dryers, and heaters; combined burning LPG and firewood system for the production of tiles; drying of tobacco, instead of charcoal; high- and low-speed aluminum smelting systems, steel plants, and heat treatment; and ceramic ovens for the production of floors, coverings and porcelain tiles.

Purogas

Brazil is one of the largest cosmetics markets in the world, and we, at Copa Energia, could not neglect this major need. For that reason, we have developed Purogas, a gas for aerosols that is free of impurities, odor, and moisture.

Thanks to its high degree of purity, it is used by several manufacturers of deodorants, cosmetics, food products, medicines, room deodorizers, and insecticides, among other products. Purogas is delivered in customized proportions of butane and propane, according to the needs of each customer.








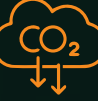
GRI 103-1, 103-2, 103-3

Copa Energia's management is based on the sustainability tripod, considering inseparable the environmental, social and economic aspects in the conduct of its business. Being aware that focus and efficiency are essential in this approach, the leadership and managers of all areas of the company strive to define paths while reinforcing internal communication and seeking to involve all employees.

Goals, policies and processes are reviewed, making the operation safer and more efficient and sustainable. This work makes it possible to reduce resource consumption and improve environmental performance.

Management Methods

Copa Energia's management is based on the tripod of sustainability, considering inseparable the environmental, social and economic aspects of running your business.

Material topics	Measures adopted
 <p data-bbox="1874 802 2038 828">Human Rights</p>	<p data-bbox="2169 721 2958 903">An inescapable commitment to human rights, in accordance with the principles of the Global Compact - to which it is a signatory - and the United Nations (UN) Sustainable Development Goals. Support for health campaigns, promotion of a safe work environment, professional development of employees through training and studies, and promotion of equality and diversity in hiring.</p>
 <p data-bbox="1874 1010 2116 1064">Talent Attraction and Retention</p>	<p data-bbox="2169 943 2958 1124">Copa Energia has a set of efforts and strategies to ensure the interest of professionals, both to remain in the company and to take on a new challenge. These efforts translate into having a well-defined culture and objectives, a healthy organizational climate, investment in training, the adoption of equality practices in hiring, and an attractive benefits package.</p>
 <p data-bbox="1874 1191 2116 1245">Supplier and Partner Management</p>	<p data-bbox="2169 1165 2958 1272">The management of suppliers at Copa Energia is anchored by the anti-corruption policy and Code of Ethical Conduct. Social, human rights, health, environmental and occupational safety clauses are included in all service agreements.</p>
 <p data-bbox="1874 1352 2116 1407">Product Quality and Service Provision</p>	<p data-bbox="2169 1306 2958 1453">It manages the quality and safety of the entire product life cycle. It maintains commercial and technical support, as well as an Ombudsman and channels for questions and suggestions on its website. It also provides a toll-free (0800) channel for direct service to commercial operating units.</p>
 <p data-bbox="1874 1514 2085 1540">Energy Resources</p>	<p data-bbox="2169 1487 2958 1574">It develops innovation projects that promote conscious consumption of natural resources and energy efficiency in the production process, such as Photovoltaic Plant. More details can be found on page 65.</p>
 <p data-bbox="1874 1628 2069 1655">Climate Strategy</p>	<p data-bbox="2169 1608 2958 1675">It prepares an annual GHG Protocol Emissions Inventory and develops the Vehicle Emissions Guidance Program and the Green IT Project. More details can be found on page 73.</p>

Sustainable Development Goals

As a signatory of the UN Global Compact since 2003, Copa Energia, concerned with the continuity of its operations, contributes to the implementation of Agenda 2030 in the form of goals that are in line with the Sustainable Development Goals (SDGs), according to the core business of its operation.





Positioning in the face of the **COVID-19 Pandemic**

The year 2021 was a year in which Copa Energia employees faced a huge complexity of work in the integration of Copagaz and Liquigás, two large companies with their own peculiarities and which merged to position themselves in the face of the COVID-19 pandemic, giving continuity to the various actions already taken by Copagaz and Liquigás in the previous year.

- Maintenance of the Crisis Committee, with the participation of Senior Management, to monitor the evolution of cases and internal and external scenarios, as well as determining preventive and mitigating measures.
- Monitoring of suspected and confirmed cases.
- Preparation of materials to ensure effective communication, keeping internal and external audiences informed about the guidelines and the preventive and mitigating measures in progress.

- Preparation of internal technical notes to support the implementation of preventive measures by the company's areas.

- Maintenance of the recommendations made by the health protocols of government agencies.

- Supply of materials necessary for the prevention of contagion, such as a disposable masks and 70% hand sanitizer for all employees, including temporary and outsourced workers.

- Establishment of mandatory vaccination against COVID-19 for employees.

- Influenza vaccination subsidy for all interested employees.

Most of Copa Energia's employees have already completed the vaccination schedule against covid-19 (first and second dose or single dose) and are taking the booster dose as determined by the Ministry of Health.



Energizar vidas e negócios de forma sustentável

Corporate Governance

Good corporate governance practices of Copa Energia preserve the best interest of the company and its shareholders, as well as add value to society.

GRI 102-18, 102-20, 102-23, 102-24, 102-32

Copa Energia recognizes the importance of a well-structured corporate governance, which guarantees fundamental principles such as ethics, transparency, equity, and compliance with the law. Good practices in this area preserve the best interests of the company and its shareholders, as well as adding value to society and delivering success, growth, and longevity..

Corporate Governance Structure

Copa Energia's governance structure includes a Board of Directors, Executive Board, Audit Committee, and Personnel and Compensation Committee.

The Executive Board of Copa Energia, chaired by Antônio Carlos Moreira Turqueto, is the body that acts in the best interest of the company and for the best financial return to its shareholders, always seeking to mitigate the risks of the business. Its responsibilities include the monitoring of the work and results of the other directors - Administrative and Financial, Commercial, Operations, Legal and Planning, and Management and HR - including the alignment with the corporate culture, perspectives and strategies of the company. The relationship between the Executive Board and the shareholders is mediated by the Board of Directors, which reports to the shareholders, as well as guiding and monitoring the management of the Board.

The Company's financial and non-financial practices are directly responsible for the Company's financial and non-financial practices, according to the interests and orientation of the shareholders. The scope of competences is defined in Copa Energia's Bylaws and Shareholders' Agreement, a confidential document applicable to the

company and its shareholders, directors, and officers. Managers' powers are being defined as the company's new form of management is built and the work of the Internal Controls area advances, with the support of the Governance area.

The Board of Directors is composed of members appointed by the shareholders and elected by them at the General Meeting, as established in the Shareholders' Agreement.

Ethics and Transparency

GRI 102-17, 205-1, 205-2, 205-3, 206-1

Codes and Policies

In order to establish the ethical and behavioral principles that guide the performance of Copa Energia and all its employees, at all hierarchical levels, in August, the company published its Code of Ethical Conduct. This document underwent careful preparation, being developed in a participatory process that involved representatives of the Ethics Committee, Leadership and Senior Management of the Company, with the goal of informing the values and conduct expected of its employees and enabling all relationships, both internally and outside the Company, are structured in accordance with the values and principles established therein.

The document is available to the public on the Copa Energia website.

The Copa Energia Standardization System was also approved by the Company's Board of Directors in June 2021. This process establishes the flow for approval of all new Policies and Regulations and is reviewed by the Risk and Compliance and Governance areas. It also classifies these documents for approval by the respective bodies.



<https://www.copaenergia.com.br/codigo-de-conduta/>

Open Channels

The company has a Reporting Channel, which was created to receive complaints regarding non-compliance with Policies, Rules, Procedures and laws, following the company's principles of integrity, transparency, and ethics. Complaints of unethical conduct can be related to fraud and corruption, violence at work, Safety, Environment and Health, property and non-property damages, and competition.

<https://copagaz.eticca.com.br/denuncia>
<https://liquigas.eticca.com.br/denuncia>
copagaz@eticca.com.br
liquigas@eticca.com.br
Telephone: 0800 717 7725

Both channels are being consolidated into a single "Copa Energia" channel in 2022.

It should be noted that confidentiality and protection of the whistleblower's identity is ensured, as well as information regarding the investigation of possible misconduct, and Copa Energia does not accept any type of retaliation against whistleblowers acting in good faith.

Additionally, the Company also has a specific channel for clarifying doubts for the internal public on the subject.integridade@copaenergia.com.br.



Compliance

Copa Energia has a robust Compliance Program, whose goal is to act in a preventive, combative manner and in the mitigation of risks, through effective mechanisms to prevent non-compliance with laws, regulations, policies, and guidelines, fighting fraud, corruption, money laundering, and deviations from ethical conduct, orienting and training employees to always act in accordance with the Law, the Code of Ethical Conduct,

policies, regulations, and the Company's principles, seeking to maintain the highest ethical standards.

Ethics, transparency and integrity are values that are part of Copa Energia and are non-negotiable in all of the Company's relationships.

The company adopts several procedures to act on this issue, some of which are highlighted below.



Copa Energia maintains and requires compliance with its Code of Ethical Conduct and its Anti-Corruption, Gifts, Presents, Entertainment and Hospitality, Donations and Sponsorship and Conflicts of Interest policies, among others.



The hiring of suppliers and service providers is always preceded by an Integrity Due Diligence (DDI) assessment, which includes, among others, searches in restrictive lists of the Transparency Portal, the Federal Court of Auditors (TCU), the National Council of Justice (CNJ), and negative media.



The hiring of new employees undergoes a Background Check (BCI) integrity assessment process. - The Integrity Agents program has been implemented, being composed of trained employees who are responsible for addressing compliance issues at weekly team meetings. Their main goal, with the constant support of the integrity coordination, is to deepen employee engagement in these matters.



The Anti-Corruption Clause integrates all contracts signed with suppliers, customers, and service providers.



The Ethics Committee is in place, being duly formalized and addressing any matter that violates our Policies.

In 2021, Copa Energia began the process of reviewing and unifying all policies previously in force at Copagaz and Liquigás, with the Code of Ethical Conduct being the first unified publication. Approved by the Board of Executive Officers and the Board of Directors in August 2021, it includes all expected conduct regarding business ethics, including anti-corruption practices.

The general 2021/2022 Compliance training schedule was also established, which provided programs related to the Code of Ethical Conduct, anti-corruption practices and the new policies that are being unified and published.

The 73 Integrity agents were trained, training related to Competition Compliance was delivered to the entire sales force, as well as on the General Act on Personal Data Protection (LGPD) to all employees.

In 2021, no cases of corruption were reported at Copa Energia.

Ombudsman

The Copa Energia Ombudsman exists so that we can ensure that our internal and external stakeholders can contact a second-instance service channel, in the event that their demand is not met by the Company's business areas, being the communication channel that impartially addresses the demands with the relevant areas, aiming to promote service and contribute to the improvement of internal processes.

All demands received by the Ombudsman are used for the work of continuous improvement of our products, processes, services to the external and internal public.

LGPD

The Risk and Compliance area is also responsible for monitoring compliance with policies and guidelines related to the protection of personal data. For that reason, it is important for everyone to understand that the General Data Protection Act (LGPD - Act 13,709/2018) was implemented to regulate activities related to the processing of personal data, defining limits and conditions for the collection, storage and treatment of this information while protecting it from fundamental rights guaranteed by the Federal Constitution.

Risk Management

GRI 102-11, 201-2, 203-2, 413-2

The mapping, by the Company, of business risks allows the creation of preventive strategies, as well as the creation of means to face them, increasing the scope of opportunities and the competitive advantage in the market.

The Risk and Compliance Management area is responsible for promoting an integrated view of business risks, through the identification, assessment, monitoring and management of relevant risks, in articulation with the various areas of the Company.

Internal Controls

The system of internal controls ensures, to a reasonable degree, the mitigation of business risks, providing acceptable security for the Company in the achievement of its goal, being the support for accounting records, compliance with current legislation, promotion of operational efficiency, in addition to encouraging compliance with the rules defined by the Company.

The Company uses the three-line model of the International Institute of Internal Auditors (IIA) to operationalize its Internal Controls, Business Risk and Compliance management structure, through an integrated approach, with a clear division of roles and responsibilities:



1st line: business managers, who have knowledge and carry out the management of their risks, as well as the responsibility to define and implement action plans for their mitigation, in order to guarantee the adequate management of the processes;



2nd line: Risk and Compliance Management, which assists the 1st line in identifying associated risks, causes, and consequences. It is responsible for the risk management process, using methodology and best market practices; and



3rd line: the internal audit, which has independence to assess the controls performed by the 1st line and the adequacy of risk management.

Social and Environmental Impact Management

The Executive Board of Quality, Safety, Health and Environment (QSHE), subordinated to the Operations Board, is responsible for integrating QSHE management within the Company. Its attributions include responsibility for implementing procedures and practices to identify, quantify, monitor and address the risks and impacts of business activities, as well as ensuring legal compliance and the requirements of authorizations and licenses necessary for operations.

The main instruments used to manage the social & environmental risks of the operational activities of the Copa Energia units are i) the Risk Assessment Study (RAS), whose methodology is defined by state environmental agencies and has the role of identifying and quantifying the associated risks to the operation, in addition to defining the mitigating actions for the identified risks and ii) the Risk Management Program (RMP), which aims to establish a plan to manage risks that could not be eliminated and which require control measures.

In addition to the RAS and the RMP, each operational unit has another important instrument, the Emergency Response Plan (ERP), which establishes mitigating measures for potential accident scenarios identified in the RAS and PGR to guide the emergency response teams, aiming at the readiness of response and, consequently, the minimization of damages in the case of accidents. To this end, Copa Energia promotes constant training of all employees who are directly or indirectly involved in operational and safety processes, in addition to having an Emergency Brigade in all its operational units, who is duly trained through drills based on the accident scenarios defined in the ERP.

All risk management and business impacts are based on the guidelines established in the Quality, Safety, Environment and Health Policy, approved by the Board of Directors on July 16, 2021.

Participations and Associations

GRI 102-12, 102-13

Industry Entities

- National Union of Liquefied Petroleum Gas Distributors (SINDIGÁS)
- Ibero-American Association of Liquefied Petroleum Gas (AIGLP)
- World LPG Association (WLPGA)

Support for Social Work Entities

Being aware of their role in society, Copa Energia's brands cultivate relationships with entities and institutions that carry out social work. Copagaz, for example, is proud to be the sponsor of the Ueze Elias Zahran Foundation, in addition to supporting other entities and institutions aligned with its principles, which are listed below.

- UN Global Compact - Copa Energia

- Global Reporting Initiative (GRI) - Copa Energia
- Ethos Institute of Business and Social Responsibility - Copa Energia
- ABRINQ Foundation for the Rights of Children and Adolescents - Copa Energia
- Instituto Childhood Brasil - Copagaz
- Support Group for Adolescents and Children with Cancer (GRAACC) - Copagaz
- Association for Assistance to Disabled Children (AACD) - Copagaz
- PNMC - National Pact Against Sexual Exploitation
- UN Women's Empowerment Principles; and
- UN - Caring for Climate

Responsibility for Products and Services

GRI 103-1, 103-2, 103-3, 416-1, 417-1, 418-1

Copa Energia offers quality products, at a fair price and perfectly safe, strictly following Brazilian legislation. The safety of consumers and everyone involved in the handling of LPG is an unavoidable priority for the company. The entire life cycle of the product is covered by prevention information, from bottling to transport and installation of cylinders and cylinders at the end customer, which are always carried out by teams trained for each of these activities. Potential health and safety impacts are considered at all stages of the production process, and 100% of products and services are covered by safety procedures and submitted to conformity assessments.

In the care of transportable or stationary containers, Copa Energia adopts strict procedures in order to guarantee safety and comply with the related legal regulations. The transportable containers have their manufacture, inspection, guidance to customers and requalification marked out by programs that guarantee compliance with standards such as NBR-8865, 8460 and 8866 of the Brazilian Association of Technical Standards (ABNT). The Visual

Selection program establishes visual criteria for the selection of containers that arrive at the operating centers and warehouses, taking out of circulation those that are out of standard or close to the requalification period, which avoids accidents throughout the handling chain. Stationary installations, regulated by NBR-13523, rely on Copa Energia's technical support in case of any anomalies, which are always investigated and dealt with.

Labeling

To help final consumers regarding the appropriate use and specific emergency actions, the labels of all products supplied by Copa Energia contain information on prevention and mitigation of impacts on health and safety, while safety information on the use of LPG is made available on the company's website. Additionally, all containers are equipped with an indelible seal and label containing information on the container filling location and instructions on the safe and correct use of the product.



Customer Service

Copa Energia acknowledges the importance of maintaining a close and transparent relationship with its consumers and the communities where it operates, maintaining channels dedicated to this purpose. One of them is its dealer network, which establishes direct contact with these audiences. The company maintains commercial and technical support networks available 24 hours a day, in addition to an Ombudsman and channels for questions and

suggestions on its website. By telephone, customers can count on the toll-free (0800) channel and direct service from the commercial operation units, which complements the centralized service.

In 2021, Copa Energia did not receive actions or complaints related to violations of customer privacy or loss of data, either through the toll-free channel or the Ombudsman.



Financial Performance

In 2021, Copa Energia presented a quite satisfactory financial performance.

Direct economic value generated and distributed – Summary value-added statement (million R\$) – **GRI 201-1**

Components	Copagaz	Liquigás
Revenues	2,835,554	8,040,879
Inputs acquired from third parties	2,520,752	7,138,420
Gross added value	314,803	902,459
Withholdings	28,214	97,329
Net added value produced by the organization	286,589	805,130
Added value received in transfers	168,439	16,120
Total added value to be distributed	455,028	821,250

Value-added distribution (VAD) (%) – GRI 201-1

	Copagaz	Liquigás
Government	13.72	16.44
Employees	39.07	58.24
Shareholders	10.38	6.13
Withholding	33.32	14.34
Income and rent (operating costs)	3.51	4.85

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



1 – Calculation basis	Copagaz Value (thousand R\$)		Liquigás Value (thousand R\$)			
Net revenue (NR)	2,767,432,213.38		7,973,302,254.43			
Operating income (OI)	198,901,103.76		212,006,913.74			
Gross payroll (GP)	197,824,493.21		478,283,592.25			
2 – Internal social indicators	Value (thousand R\$)	% on GP	Value (thousand R\$)	Value (thousand R\$)	% on GP	Value (thousand R\$)
Food	19,031,829.84	0.10	0.01	43,253,200.24	0.09	0.01
Compulsory social charges	27,573,301.28	0.14	0.01	104,119,521.17	0.22	0.01
Private pension	0.00	0.00	0.00	5,358,603.24	0.01	0.00
Health	17,676,060.44	0.09	0.01	58,995,633.54	0.12	0.01
Occupational health and safety	104,665.44	0.00	0.00	1,787,088.21	0.00	0.00
Education	413,335.18	0.00	0.00	0.00	0.00	0.00
Culture	0.00	0.00	0.00	0.00	0.00	0.00
Training and professional development	1,235,413.30	0.01	0.00	369,875.09	0.00	0.00
Daycare or daycare aid	24,671.10	0.00	0.00	0.00	0.00	0.00
Profit or revenue sharing	11,420,871.37	0.06	0.00	31,092,774.08	0.07	0.00
Others	3,901,883.68	0.02	0.00	13,992,632.76	0.03	0.00
Total - Internal social indicators	81,382,031.63	0.41	0.03	258,969,328.33	0.54	0.03
3 – External social indicators	Value (thousand R\$)	% on OI	Value (thousand R\$)	Value (thousand R\$)	% on OI	Value (thousand R\$)
Education	0.00	0.00	0.00	2,754,680.51	0.01	0.00
Culture	0.00	0.00	0.00	520,000.00	0.00	0.00
Health and sanitation	0.00	0.00	0.00	0.00	0.00	0.00
Sports	0.00	0.00	0.00	0.00	0.00	0.00
Food safety and fight against hunger	0.00	0.00	0.00	0.00	0.00	0.00
Other	743,373.38	0.00	0.00	0.00	0.00	0.00
Total contribution to society	0.00	0.00	0.00	0.00	0.00	0.00
Taxes (excluding social charges)	40,953,056.14	0.21	0.01	76,107,661.36	0.36	0.01
Total – external social indicators	41,696,429.52	0.21	0.02	79,382,341.87	0.37	0.01
4 – Environmental indicators	Value (thousand R\$)	% on OI	Value (thousand R\$)	Value (thousand R\$)	% on OI	Value (thousand R\$)
Investments related to the company's production / operation	1,792,080.59	0.01	0.00	221,083.76	0.00	0.00
Investments in external programs and/or projects	0.00	0.00	0.00	0.00	0.00	0.00
Total investments in the environment	1,792,080.59	0.01	0.00	221,083.76	0.00	0.00
Regarding the establishment of "annual goals" to minimize waste, consumption in general in production/operation, and increased efficiency in the company's use of natural resources	(x) does not have targets () meets 51-75% () meets 0-50% () meets 76-100%		(x) does not have targets () meets 51-75% () meets 0-50% () meets 76-100%			

5 – Functional group indicators	Copagaz 2021			Liquigás 2021		
Number of employees at the end of the period	1,234			2,640		
Number of hires during the period	148			433		
Number of temporary employees	14			117		
Number of interns	08			808		
Number of employees over 45 years	330			1,269		
Number of women in the company	228			342		
% of leadership positions occupied by women	14.91			14.91		
Number of black workers in the company	501			857		
% of leadership positions occupied by black workers	4.99			6.07		
Number of persons with deficiencies or special needs	2			46		
6 – Relevant information on the exercise of corporate citizenship	2021 Valor (mil R\$)			2021 Valor (mil R\$)		
Ratio between the highest and lowest compensation in the company	48.92			35.06		
Total number of occupational accidents	18			53		
The social and environmental projects developed by the company were defined by:	() Board	(x) Board and management	() all employees	() Board	(x) Board and management	() all employees
The occupational health and safety standards environment were defined by:	() Board e management	() all employees	(x) all + CIPA*	() Board e management	() all employees	(x) all + CIPA*
Regarding freedom of association, the right to collective bargaining and the internal representation of workers, the company:	() is not involved	() follows the WLO standards**	(x) encourages and follows the WLO	() is not involved	() follows the WLO standards**	(x) encourages and follows the WLO
Private pension includes:	() Board	() Board e management	() all employees	() Board	() Board e management	(x) all employees
Profit sharing includes:	() Board	() Board e management	(x) all employees	() Board	() Board e 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	() are not considered	(x) are suggested	() are required
Regarding the participation of employees in volunteer work programs, the company:	() is not involved	(x) supports	() organizes and encourages	() is not involved	(x) supports	() organizes and encourages
Total number of consumer complaints and criticisms:	in the company 3,984	at PROCON 1	in the Courts 3	in the company 18,737	at PROCON 26	in the Courts 10
% of complaints and criticisms addressed or resolved:	in the company 100%	at PROCON 100%	in the Courts 0.00%	in the company 100%	at PROCON 100%	in the Courts 0.00%
Total added value to be distributed (thousand R\$):	In 2021: 455,028,011.75			In 2021: 821,249,742.23		
Value-Added Distribution:	14% government; 39% employees; 10% shareholders; 4% third parties; 33% withholdings			16% government; 58% employees; 20% shareholders; 5% third parties; 0% withholdings		
7 – Wealth generation and distribution						
Total added value to be distributed	455,028,011.75			821,249,742.23		
Third parties	15,965,223.82			39,852,901.40		
Personnel	177,852,521.88			478,283,592.25		
Government	62,465,288.20			134,989,343.26		
Shareholders	47,239,012.14			168,123,905.32		
Withholding	151,662,091.62			0.0		
8 – Other information	Copagaz does not have a private pension plan in place; only Liquigás has a pension plan, managed by Fundação Petros.					



Social performance

Copa Energia cultivates a relationship of mutual learning with its stakeholders, from employees, resellers, suppliers, community and government.

Resellers

The distribution of LPG in Brazil has great capillarity, being guaranteed by a vast and broad retail network. Copa Energia participates in this distribution with a network of 4,688 resellers, which guarantee the safe, arrival of reliable, high-quality of LPG to the final consumer, in addition to providing efficient technical assistance work. In 2021, the company opened 913 new resellers.

Giving the highest value to those who represent its brands, Copa Energia cultivates a relationship of mutual learning with its resellers, maintaining relationship programs and support actions aimed at this key audience.

Reseller Training Program (PROCAP)

PROCAP completed 11 years of existence with over 62,000 training sessions held by commercial teams since its creation. Although unable to be directly present at the resellers all year round, in 2021, almost 1,100 training sessions were carried out by Copa Energia's commercial teams, the main topics covered being Legislation, Digital Media, and Service.

Since 2020, actions have been carried out to encourage Liquigás resellers to use digital media to bring customers closer. Training was carried out through the lives for resellers of the Copagaz and Liquigás brands, clarifying the reseller's doubts during the live session. To do this, a virtual reseller was developed with the application of the new standardization, through which presenters interacted and gave support to the resellers.

Reseller Management Diagnosis (DGR)

This tool has been developed with the goal of improving the management of Liquigás resellers in order to obtain better results and raise their level of competitiveness. It was applied to 200 resellers in 2021.

Liquigás Resellers Advisory Council (CCRL)

Since its creation in 2012, CCRL has already held 36 meetings, being an important channel of direct communication between resellers and the Company. In 2021, it held two meetings, addressing, among other items, plans and projects related to brand awareness, service improvement, training, trade incentives, and evaluation of Marketing Fund resources. The events made it possible to exchange experiences between resellers from all over Brazil on promotional and incentive campaigns to keep the team motivated and qualified.

Marketing fund

It was launched in 2012, aiming to bring together the investments and strength of Liquigás resellers and distributors, foster differentiation by promoting sales and the brand, standardize actions and messages to the consumer, and allow a closer presence to the consumer.

Since its creation, it has already involved an investment of R\$170 million, with 69% by Liquigás and 31% by the fund. In 2021, approximately R\$12 million were invested, with the membership of active resellers, which together account for 73% of the sales volume of Liquigás' Bottling area. The funds from the Marketing Fund are used in actions such as campaigns to promote final consumers and incentives for resellers and their team, bringing together the strength of the Company and the Reseller Network to carry out relevant actions with greater repercussions.

Incentive to trade

For Copagaz and Liquigás resellers, two incentive campaigns were carried out in order to value partner resellers and recognize the best in Brazil. The campaigns were segmented by brand:

- **Clube Cheio de Gaz.** A campaign in place since 2018, it comprises an exclusive incentive program for retailers linked to Copagaz, that is, those who work exclusively with the brand. The program features quarterly award actions with sales targets, dealer training, and engagement in the action. It has already distributed several awards in the awards catalog, in addition to awards such as a tricycle to transport LPG, desktop computers, and smartphones. Also, to celebrate the 66th anniversary of the Copagaz brand, last 2021 award consisted of R\$66,000.00 in credits on the Picpay online payment platform.
- **Liquigás Challenge.** Since 2012, incentive campaigns have been carried out for resellers participating in the Marketing Fund, lasting approximately 5 months. In addition to acknowledging the best resellers in Brazil, it distributes thousands of awards to resellers and their teams,

Copa Energia strives to maintain a responsible participation in the formulation of public policies related to its sector.

promoting good practices and encouraging the team to make more sales. The company has already distributed thousands of prizes in a prize catalog, Picpay, Travel, and Gas Charging. The innovation for 2021 was the Liquigás Challenge Mega-Incentive – Você é o Gás da Referência (“You Are the Gas of Reference”), that is, we brought an even greater investment in this year’s action to value the importance of resellers and their teams in this process of change, with the brand redesigned as part of Copa Energia.

Marketing Portal

To support the resale in communicating with final consumers and its dissemination, the Company has the Marketing Portal, a website where authorized resellers have access to exclusive content, ready for customization with resale data, download, use, and production. This content includes materials for social media (such as posts, and GIF images), dissemination materials (flyers, magnets, gift customization, and jingles), standardization, partnerships, and training. The website, which already existed for the Liquigás brand, was also launched for Copagaz resellers in 2021.

Communication

In line with the new product brands, Copa Informa Empresarial e Revenda was created, in addition to Liqui Informa Empresarial e Revenda, which are used in email marketing campaigns for customers. They are used in media outlets to promote the exchange of information with customers about events, especially those that took place in connection with the purchase of Liquigás by Copagaz. The main tools are email, SMS, and WhatsApp, which are used through the commercial team, which receives and shares information with customers.



Partnerships

In 2021, Copa Energia entered into partnerships with suppliers, using grid consumption to obtain economies of scale in the acquisition of goods and services and generation of extra income for resellers and for the Marketing Fund, not originated from the marketing of LPG.

Promoting final consumers

In 2021, the “Promoção Liquigás, o Gás da Muança” was held to celebrate the transformation of the brand with a new logo and positioning and to change the lives of consumers, valuing and strengthening this relationship. The campaign offered R\$600,000.00 in, with 15 draws of R\$10,000.00 and 3,000 prizes of R\$150.00. The campaign covered a period of 4 months (from September 2021 to January 2022) and had strong investments in online media and on the use of influencers to publicize the

action. Historically, since 2012, 15 promotions have been carried out to final consumers, with more than R\$14 million in prizes. Another action carried out in 2021 to promote sales and publicize the new Liquigás brand was the production of around 5 million leaflets and 5 million custom magnets with the resellers’ contact details.

Government Relations

Acknowledging the importance of the relationship between companies and the government, which plays the role of tax collector and regulator of economic activities, Copa Energia strives to maintain a responsible participation in the formulation of public policies related to its sector of activity. Thus, it participates in the meetings of the Brazilian Technical Standards Association (ABNT) on LPG management and marketing rules, always respecting ANP regulations.

Suppliers

GRI 102-9, 204-1, 308-1, 308-2, 414-2

Copa Energia's production process is centered on LPG bottling, which requires a supply chain of just four inputs: LPG, supplied by Petrobras; repainting paint for cylinders and labels, which improve the visual appearance, identify the brand and provide safety information; and the seal, which guarantees the inviolability of the product.

To integrate a supplier into its supply chain, Copa Energia carries out an evaluation process that includes the submission of legal and environmental documents, in addition to a self-assessment questionnaire on environmental management. If the requirements are met, suppliers remain at the disposal of the company's ongoing management processes. Copa Energia plans to hire a management and monitoring platform specifically for this audience.

Interested in supporting sustainable economic development, Copa Energia's purchasing policy prioritizes the hiring of local suppliers, which are defined as those that serve the operating centers within a radius of up to 100 kilometers, whether for direct or indirect consumption, or another operating center. In the last year, 99% of the amount paid by the company to suppliers was intended to local suppliers.

Community

GRI 413-1

Copa Energia believes that economic growth and social development must go hand in hand and works to support the development of the various communities where it is present, through donations.

Donations in (R\$)

Zahran Foundation	166,623.65
Study Grants	246,711.53
Federal University of Mato Grosso do Sul (UFMS)	38,431.89
Donations of Liquefied Petroleum Gas (LPG)	105,737.93
ABRINQ Foundation (Empresa Amiga da Criança)	25,332.00
ABRINQ Foundation (Adotei um Sorriso Program)	100,561.52
Instituto Ethos	18,000.00
World Childhood Foundation – WCF Brasil	6,900.00
Support Group for Adolescents and Children with Cancer (GRAAC)	1,920.00
Association for Assistance to Disabled Children (AACD)	636.00
United Nations Global Compact	26,475.00
Others	73,271.17
TOTAL	810,600.69

Community Engagement Programs

Adotei um Sorriso Program

Copa Energia is the master sponsor of the Adotei um Sorriso (“Adopt a Smile”) program, maintained by the ABRINQ Foundation for the Rights of Children and Adolescents. The initiative encourages the voluntary participation of professionals from different healthcare areas to serve children and/or adolescents, contributing to preventive health and the quality of life of this public. The program receives part of the income obtained by the company from the sale of home gas tanks during four months of the year. In 2021, the amount donated was R\$100,561.52.

Childhood Heroes – Truck Drivers' Day

Copa Energia recognizes truck drivers as workers who move the country and act as agents of transformation in fighting the sexual exploitation of children and adolescents on Brazilian roads. In 2021, as in every year, it honored this public in all its bottling units, distributing gifts in gratitude for the dedication of all those who provide services to the company.

Support for the Ministry of Health campaigns

- White January – Alzheimer's Disease awareness
- February – Childhood obesity – diet and physical activity
- March – Personal hygiene
- April – Hearing Health
- Yellow May – Eye Health
- June – Sleep is serious business!
- July – Alcoholism
- August – Conscious use of medicines
- Yellow September – Anxiety and Depression, with the live session: To Live Is Not to Suffer!
- Pink October – Breast and Endometrial Cancer, with the live session: Breast Cancer Prevention!
- Blue November – Prostate and Penile Cancer, with the live session: Prevention Without Taboo!
- Red December – HIV





Employee Ailton Oliveira Santiago. Remote tare entry. Barueri Operational Center - SP



Employees

GRI 102-8, 102-11, 102-41, 401-1, 401-2, 412-1



Copa Energia knows its responsibilities and believes that engaged and committed employees are essential for the efficiency and quality of its activities, always acting in accordance with the Consolidation of Labor Laws (CLT). In 2021, the company had 4,005 employees, of which 3,874 are employees and 131 are temporary.

All the Company's employees (100%) are covered by the collective bargaining agreement, as well as the Collective Bargaining Agreements of the category. In the last year, Copa Energia did not register any case in which freedom of association could be violated.

Employees by employee category and gender - GRI 102-8

	2021	
		
Administration	844	471
Directors	15	2
Managers	132	26
Operational	2,144	14
Supervisors	169	57
Temporary Workers	118	13
Total	3,422	583

Employees by employment contract and gender - GRI 102-8

	2021	
		
Internal Staff		
Permanent	3,304	570
Fixed Term	0	0
Total	3,874	
Temporary Staff		
Permanent	118	13
Fixed Term	0	0
Total	131	

Employees by employment contract and region - GRI 102-8

	2021	
	Permanent	Fixed Term
Internal Staff		
Southeast	1,999	0
South	782	0
Center-West	358	0
Northeast	608	0
North	127	0
Total	3,874	0
Temporary Staff		
Southeast	0	37
South	0	48
Center-West	0	11
Northeast	0	31
North	0	4
Total	0	131

Copa Energia closed the year 2021 with a new hire 15% rate. The turnover rate reached 16.62% in the year.

New employee hires and turnover, by gender - GRI - 401-1

	2021			
	Employees hired	New hire rate (%)	Employees dismissed	Turnover rate
	477	14.44	535	16.19
	104	18.25	109	19.12
Total	581	15.00	644	16.62

New employee hires and turnover, by region - GRI 401-1

2021

	Employees hired	New hire rate (%)	Employees dismissed	Turnover rate (%)
Center-West	46	12.85	43	12.01
Northeast	85	13.98	71	11.68
Southeast	262	13.11	384	19.21
South	165	21.10	136	17.39
North	23	18.11	10	7.87
Total	581	15.00	644	16.62

Benefits

Copa Energia believes that the well-being and quality of life of its employees are reflected in its engagement and results, which is why it goes beyond legal requirements and collective bargaining agreements, offering benefits to fully hired and outsourced employees at the headquarters and in all units.

Benefits for employees - GRI - 401-2

1. Additional for Length of Service	12. Medical Assistance for Retirees
2. Profit Sharing and Results	13. Fire Brigade Award
3. Food Basket	14. Gympass
4. Extra Food Basket	15. Christmas Basket **
5. Breakfast, Lunch and Afternoon Coffee*	16. Social Parties for Employees and Family Members *
6. Meal Voucher	17. Life Insurance
7. Medical Care	18. Dental Care
8. Pharmacy Agreement	19. Gas Ticket
9. Exceptional Child Allowance	20. Transport Voucher
10. Funeral Allowance	21. Chartered Bus
11. Daycare Allowance	22. Emotional Health Program

* Eligible to fully hired and outsourced workers.

** For fully hired employees.

Professional Development – Education and Training

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

Copa Energia encourages the development of employees, concretely contributing to the continuity of its educational process, at all levels and fields of knowledge. Internally, it offers training dedicated to developing and consolidating technical and behavioral knowledge among employees, always in line with the strategic priorities.

In 2021, 42,609 hours of training were carried out. In this year of implementation of the integration between Copagaz and

Liquigás, the focus was on mandatory training and specific courses to meet the needs of the areas.

Copa Energia also maintains a Scholarship Policy, providing grants for courses at all levels of education. In 2021, with an eye on the adjustments required by the integration process of the companies that gave rise to it, the company continued with the study and language grants that were already in progress.



Hours of training offered, by employee category - GRI 404-1

2021

Employee category	Number of employees	Number of training hours	Average training hours per employee
Administration	1,315	6,215	4.73
Directors	17	977	57.47
Managers	158	1,612	10.20
Operational	2,158	29,882	13.85
Supervisors	226	3,923	17.36
Total	3,874	42,609	11.00

Hours of training offered, by gender - GRI 404-1

2021

	Number of employees	Number of training hours	Average training hours per employee
	3,304	39,495	24.86
	570	3,114	11.02
Total	3,304	42,609	22.63

Main trainings of 2021

- Aspects and impacts on the health, safety and the environment (LAIPD);
- QHSE Policy, HSE Conduct Handling System;
- Guided Correction Program (PCD) – anomalies and risks, LAIPD – Risk Assessment;
- Wastewater treatment plant, greenhouse gas management, solid waste management;
- Internal auditor and Introduction to standards (ISO 9001, ISO 14001 AND OHSAS 18001);
- Sustainability Indicator System (SIS);
- Time management;
- Assessment of the economic and financial situation of suppliers;
- Registration of suppliers and materials according to Act 13,303/16;
- Competitive compliance, conflicts of interest, gifts and presents;
- Local purchases of materials and services;
- Constitution and control of the revolving fund;
- Quality control, Purogás laboratory procedures;
- Vehicle checklist, safe and economical driving, MOPP (handling of dangerous goods);
- New golden rules, Regulatory Standards (NBR 13523, NBR 14276, NBR 15863, NR 05, NR 06, NR 10, NR 13, NR 20, NR 23, NR 33, NR 35), PCA (Hearing preservation program);
- Repainting, requalification and maintenance of cylinders, exchange of cylinders.

Equality and Diversity

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

In its workforce, the company includes persons with disabilities, black persons (32.53% of the workforce), and workers of different sexual orientations and multiple generations, all of whom are treated with equality and respect.

Operating in an industry with activities that involve great physical effort, with a traditionally male-dominated workforce, the company has made efforts to evolve the issue of gender equality. Its employees are

Copa Energia’s workforce includes people with disabilities, black people (32.53% of the workforce), of different sexual orientations and multiple generations, all of whom are treated with equality and respect.

hired for their competence, dedication, and ability to bring great results.

Copa Energia’s female employees have, by collective agreement, four months of maternity leave, while male employees can take a leave of five working days after the birth of their children. In 2021, 64 men and 16 women were entitled to maternity

and paternity leave, and 100% of these employees have used it. The retention rate of male and female employees after 12 months of starting the leave was 100%.



Although Copa Energia does not apply any gender distinction in the definition of salaries, employees’ length of service may result in salary differences.

Proportional between the base salary for men and women by employee category – GRI 405-2



Proportion of the compensation between men and women – GRI 405-2

Variation of the lowest salary, by gender, compared to the local minimum wage – GRI 202-1

	2021	
	Internal employees	Third-party employees
	135.99	135.88
	163.31	163.21

Occupational Health and Safety

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

Internal health and safety management system

Copa Energia has an occupational health and safety management system that covers all its activities and employees, with a view to continuously improving the efficiency of occupational health and safety risk management. This system ensures hazard identification and risk control.

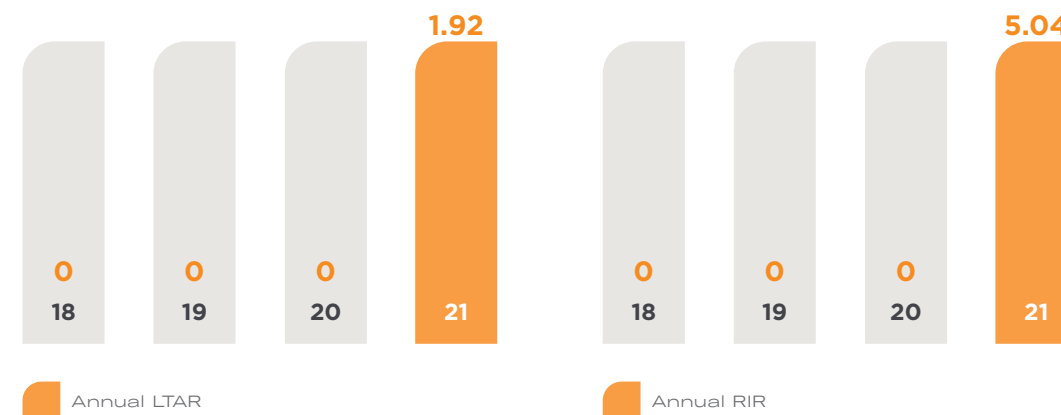
As for outsourced and temporary employees, Copa Energia requires companies that offer this workforce to act in line with its health and safety standards.

Outsourced and temporary workers are given training and supervision regarding company standards and health, safety and environmental requirements. Information from occupational health and safety management programs is also shared with suppliers and service providers for their own evolution on the subject. Copa Energia's internal procedures are applied to incidents and accidents involving internal, outsourced or temporary employees: communication,

recording, investigation, analysis, and treatment through action plans, in addition to inclusion in accident indicators.

In 2021, strategic health and safety indicators were defined with goals established and deployed to operational management levels. These indicators began to be monitored monthly by Senior Management in the HSE Management Committee, demonstrating the beginning of the implementation of a management model focusing on monitoring and critical analysis, aiming at the continuous improvement of the safety and health performance.

The Loss-Time Accident Rate (LTAR), the Non-Loss-Time Accident Rate (NLTAR) and the Recordable Incident Rate (RIR) were defined as strategic indicators. These indicators are already integrated considering the universe of the two companies - Copagaz and Liquigás.



Work-Related Injuries - GRI 403-9

	Internal employees	Third-party employees
Casualties resulting from work-related injuries		
Number	0	0
Rate	0	0
Work-related injuries with severe consequences		
Number	0	0
Rate	0	0
Recordable work-related injuries		
Número	44	27
Taxa	4.34	6.85
Number of hours worked	10,146,642	3,940,582

Formal Health, Safety and Environment (HSE) Commissions

In 2021, there was a significant change in the governance of the Company's HSE management with the creation of the Quality, Health, Safety and Environment Executive Management, which reports to the Operations Board, and with the creation of HSE Management Committees and Subcommittees. With this structure, Copa Energia now has a more robust HSE governance structure that integrates HSE management into the business.

- Health, Safety and Environment Management Committee (SMS):** Composed of Senior Management and coordinated by the Director of Operations, it aims to promote integrated and participatory management across the Organization, ensure the implementation of the HSE Policy and Strategic Guidelines, monitor and analyze indicators and targets, keep the corporate HSE strategies up to date, and encourage the continuous improvement of HSE performance across the Company.

- Operations Subcommittee:** Coordinated by the Quality, Health, Safety and Environment Executive Management, it aims to ensure the deployment of the guidelines of the HSE Management Committee in the operational areas, monitor indicators and goals, and maintain operational practices and processes in line with the corporate HSE strategies. It includes the participation of regional operations managers, engineering manager, and industrial facilities.

- Bulk Facilities Subcommittee:** Led by Bulk Facilities Management, it discusses health, safety, environmental and occupational anomalies among bulk customers, identifying the causes and proposing prevention and correction plans. It carries out critical analysis of indicators of the Reloadable Bulk Anomaly Frequency Rate (RBAFR) and Bulk Anomaly Rate (BAR), creating technical groups to develop management improvements. It features the

participation of the Bulk Facilities manager and industrial facility coordinators.

- **HSE Critical Analysis Meetings:** Led by the Regional Operations Managers, with the participation of their teams of operating center managers, warehouse coordinators, and security technicians. They discuss HSE topics, carry out critical assessment of the indicators, and discusses the presentations of accidents occurred involving the workforce, identifying causes and prevention and mitigation actions.
- **Internal Accident Prevention Commission (CIPA):** Composed, in each operating center or advanced warehouse, by elected and designated employees, in accordance with the current NR-05 standard. It is responsible for verifying compliance with safety rules and procedures, identifying deviations and drawing up plans to

prevent or correct their causes. The CIPA is also in charge of monitoring the use of personal protective equipment (PPE), discuss the environmental risk prevention program and risk management program (ERPP/RMP), and develop plans for local improvements. In the event of severe accidents, an extraordinary committee meeting is convened.

In addition to the dedicated formal committees, safety, environment and occupational health issues are highlighted in the scope of the Internal Accident Prevention Week (SIPAT). The 2021 edition took an online format, which allowed the transmission of the lectures simultaneously to all Copa Energia employees, including those working at home. This edition brought topics that focused not only on occupational health and safety, but also on physical and mental health, quality of life, and even overcoming a challenging moment such as the pandemic.



Employee José Iago Landim da Costa. P20/P45 filling. Barueri Operational Center - SP

SIPAT 2021 – KEY TOPICS

- Defensive Driving and Traffic Care;
- Sexually transmitted diseases, alcoholism, smoking, and other drugs;
- The importance of raising awareness of a safety culture;
- Environment at Copa Energia – bringing the United Nations Sustainable Development Goals (SDGs) and Agenda 2030 and which Copa Energia indicators are associated with these SDGs;
- Healthy Eating and Quality of Life.

Occupational health

Copa Energia considers the health and safety of its employees to be a management premise, integrating the assessment of impacts related to this area at all stages of the production process. Some occupational health initiatives deserve to be highlighted, as listed below.

- Carrying out clinical examinations in order to monitor the factors of the work environment that can affect the health of employees, always by a specialized company and under medical confidentiality.
- Availability, at all units, of the Emergency Action Plan, with coordination actions in emergencies that may require activation of the first aid team and emergency care.

In 2021, the accident indicators at Copagaz and Liquigás were integrated and their appropriation methodology began to consider the entire intramural workforce, whether internal, outsourced, or temporary. Moreover, its Alert Limits were established for each indicator, being then deployed to all operational managers. As previously mentioned, these indicators began to be monitored monthly by Senior Management

in the HSE Management Committee, comprising the main safety and health performance indicators of the Company.

During the year, there were no fatal or serious work-related injuries, only recordable injuries: There were 71 cases, with internal, outsourced and temporary employees, representing a rate of 5.04 out of 14,087,223.60 hours worked. Among the accidents, 27 were lost-time accidents, representing a rate of 1.92. The injuries were mainly related to impacts between cylinders and/or the fall of these containers. In the year, 16 cases of occupational diseases were also reported, being classified as musculoskeletal diseases by the International Classification of Diseases (ICD).

Copa Energia has several structured processes to promote occupational safety and health, ensuring the anticipation, recognition, quantification and control of risks in the work environment.

Risk management

Copa Energia has a number of structured processes to promote occupational health and safety, ensuring the anticipation, recognition, quantification and control of risks in the work environment. Health and safety measures strictly comply with current legislation, based on the regulatory standards of each process, and reach all employees, whether they are internal, outsourced, or temporary. Some approaches can be highlighted, as noted below.

- Active care and good communication: employees are encouraged to take care and let themselves be taken care of, as well as communicating possible risks, accidents and deviations in the operation, and their reports are welcomed in the daily activities and taken to the internal health and safety committees, which are open to their participation.

- Evaluation of results and continuous improvement: performance indicators guide daily health and safety assessments, and their results are widely publicized and used to establish continuous improvement actions.
- Awareness and permanent qualification: the company follows periodic and specific qualification and training plans for each phase of the production process, according to the needs of the sector and activity, with weekly chats being held on topics of occupational health, safety and hygiene - the emphasis on the appropriate use of PPE deserves to be highlighted in these actions.
- Inspections and audits: in a standardized way, local leaders seek to identify deviations and improve the safety conditions of the work environments, as well as reinforcing good practices with employees.

- Monitoring of occupational health: through specialized companies and under medical confidentiality, the company monitors the effects of the risks identified in the work environment on the health of employees, based on the Occupational Health Medical Control Program (PCMSO).
- Specific preventive health measures: the company has preventive health programs and actions aimed at the specificity of each occupation, such as the hearing preservation program, which includes training and provision of specific PPE for employees who work under the risk of noise.
- Preparedness for emergencies: all units have first-aid kits and trained firefighters to provide care and act in emergency situations, in addition to performing monthly site evacuation and emergency drills.

Health and safety training

Copa Energia has a training plan, which encompasses safety, periodic and recycling training for all its employees. Additionally, it stipulates specific training for tasks associated with certain risks. The qualification of employees in health and safety also includes the annual SIPAT, Safety Chats, and dissemination of alerts when incidents or accidents occur, promoting learning from experience.

Also, in 2021, Copa Energia's First Integrated Accident Prevention Campaign was carried out, in which 6 chats were held, to be discussed with the workforce of the operational units for a week.



Emergency simulation.
Pelotas - RS Operational
Center



Environmental Performance

Copa Energia works to expand and consolidate the culture of conscious consumption of inputs and resources.

Water

Copa Energia works to expand and consolidate the culture of conscious consumption of inputs and resources. Because water is a resource of crucial importance, it has a specific indicator called “Water Consumption” in Copa Energia’s Environmental Management System (EMS), controlling water consumption (cubic meters per month) in the operational units regarding both the public supply network and groundwater consumption (artesian aquifer). Publications and training courses dedicated to environmental education also address the issue, which is a critical item in the company’s Good Environmental Practices Manual.

Water consumption

GRI 303-1, 303-2, 303-3, 303-4, 303-5, 306-1, 306-5

As the LPG bottling processes do not require the incorporation of water to obtain

the product, all water consumed by Copa Energia is intended for human supply (kitchen, bathrooms, drinking fountains, etc.), firefighting system, and operations to support production, such as cylinder washing. For its supply, the company relies on the public supply network, which is complemented by the extraction of groundwater through artesian aquifers in places where there is no supply network, or by purchasing water trucks for drinking water. All underground or surface sources for water use are duly granted by the relevant environmental agencies.

The company’s water consumption is controlled through the Sustainability Indicator System (SIS), which gathers and allows monitoring of monthly data from each unit, enabling the identification of possible deviations in the consumption pattern.

Water harvesting by source (megaliters) – GRI 303-3

	Copagaz	Liquigás
Groundwater	17.74	40.10
Municipal water supply or other supply companies	10.83	68.17
TOTAL	28.57	108.27

Effluent Management

At Copa Energia, both the use and disposal of water follow the legal guidelines and technical standards in force, as well as the conditions of **environmental operating licenses**, where applicable. Both industrial effluents (generated in operational support processes, such as painting and maintenance booths, among others), and domestic effluents generated in administrative support activities (such as toilets and dining halls) are discarded in an environmentally correct

manner. In relation to industrial effluents, for units that have a treatment system, the effluents are treated, and the sludge generated in the treatment is referred to external treatment (final disposal). Regarding domestic effluents, these are discarded in the local sewage system or, in their absence, through pre-treatment in septic tank, filter and sink systems, followed by subsequent collection and referral at the sludge for adequate final treatment.

The production process generates industrial effluents. They are treated and reused in their own internal processes, so that they are not discarded into the environment. Since 2010, Liquigás units have implemented a project called Zero Effluent, which involved the installation of a system

for treating industrial effluents that allows their reuse in internal processes.

All management information, good practices and technical requirements applicable to the process of characterization and disposal of effluents are described in policies, standards and procedures that make up the SGA.

Total water disposal (megaliters) - GRI 303-4

Destination	Copagaz	Liquigás
Groundwater	14.29	54.14
Third-party water	8.57	32.48
Total	22.86	86.62

Total water consumption (megaliters) - GRI 303-5

Destination	Copagaz	Liquigás
Total water withdrawal	28.57	108.27
Total water disposal	22.86	104.84
Total	5.71	3.43



Energy

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

Energy consumption

In its energy consumption management strategy, Copa Energia strives to identify opportunities to reduce consumption of this resource and implement initiatives with this objective. To optimize the use of energy in its operations, the company seeks to rationalize its hours worked, limit the installed power, and promote permanent awareness among employees. The management of energy

consumption data is carried out by the Environment department, with the insertion and validation of data in the SIS, considering the premises of the SGA.

Electricity consumption in Copa Energia activities was 25,431,509.31 MWh, equivalent to 91,553.43 GJ. As for the diesel consumption in stationary generators, in the same period, consumption of 23,340.64 liters was reported in the operating centers, equivalent to 957.68 GJ.

Electricity consumed (GJ) - GRI 302-1

Copagaz	Liquigas
12,462.7	81,458.82

Photovoltaic electricity sold (GJ) - GRI 302-1

Copagaz	Liquigas
2,368.08	0.0

Energy from fossil fuels consumed (GJ)- GRI 302-1

Copagaz	Liquigas
680.70	277.11

Total energy consumed (GJ) - GRI 302-1

Copagaz	Liquigas
13,143	81,735.93



Photovoltaic plant

Copa Energia owns and maintains six photovoltaic plants in operation in Campo Grande, MS, with the aim of supplying the energy demand of the Copagaz operating center on site, in addition to other companies of the Zahran Group. Built and

operated by the specialized company SolarEnergy, the plants generated 662,279 kWh of electricity in 2021, which was sold to the local grid and deducted from the consumption of the operating center - this represented savings of R\$411,077.30, equivalent to a 70% reduction in electricity costs.

Responsible Consumption and Production

Materials

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

In its materials management, the company strives to reduce consumption - an objective pursued by its Engineering and Costs areas. While the former works alongside the operating centers, seeking to promote adjustments in equipment in order to optimize the use of inputs, the second monitors the yield and cost of applying a painting coat to the cylinders, always with a view to continuous improvement in the process.

The inputs used by Copa Energia are acquired from external suppliers. For safety reasons and considering the specificities of its activities, the company does not use materials from recycling, and there are no goals established in relation to this topic. In 2021, some materials showed a variation in consumption due to the adequacy of bills of materials (BOMs), production processes, or suppliers.

Main materials used in the production process - GRI 301-1

Type	Material	Quantities
Raw Material - Liquefied Petroleum Gas (LPG)	(Kg)	1.931.201.010
Paints	liters	645.919
Seals	unity	118.265.191
Tags / Labels	unity	119.641.080

Main materials used in the production process

Type	Material	Quantities
P13 handle	units	463
P-13 base	unity	1.362
P-13 1/8" plug	unity	1.449
Tare identification plate	unity	125.754
Requalification plate	parts	118.892
Information Repository Plate Conjugation A	unity	47.473
P-13 Valve recovered	unity	83.906
P-13 Valve Plus recovered	unity	43.678
P-13 Container Valve	unity	0
Plastic mass sticker for container	(kg)	194
Argon welding gas	(m ³)	235
Sealant	(kg)	101
Grinding Disc 7"	unity	0
S390 steel grit	(kg)	6.940
MIG wire - 0.8 mm	(kg)	359
7" cutting disc	unity	0
Technical information repository board	unity	0



Waste Management

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

Copa Energia carefully monitors the generation of waste in its activities. In compliance with current legislation, as well as its internal procedures, it produces and maintains the Solid Waste Management Plan (SWMP) for each operational unit. The SWMP contains all the information related to the stages of waste management, namely: generation, segregation, internal storage, collection, transport, and destination, through the work of the Environment Coordination of the Headquarters, with monthly data

entry and supporting legal documentation in the SIS. In addition to meeting all legal requirements related to the topic, the measure seeks to make employees aware of its importance, as the training topic is considered in it through an annual calendar with the operational team. Interested in this awareness, the company maintains in its environmental management system (EMS) complete rules and procedures on the correct management of solid waste, as well as using communication channels with the internal public – such as email and the Copa Energia Portal – to address the issue.

The significant potential impacts of waste generation in Copa Energia's operations are primarily related to the LPG bottling platform, which generates contaminated waste (Class I – hazardous, according to NBR-10004), such as paint sludge from the cylinder-repainting process, sweeping residues from the filling platform or even miscellaneous items contaminated with oils and greases. The bottling process and administrative activities can also produce non-contaminated waste (called Class II – non-hazardous, according to NBR-10004), such as paper and plastic waste, metal

scraps, or even bathroom waste and food scraps.

For the final disposal of the generated waste, Copa Energia strictly follows the applicable legislation and technical standards. The waste is packaged and identified in an appropriate place, in a confined area with containment and controlled access, and is then properly collected, transported and discarded by companies that are duly licensed for the activity. Moreover, non-hazardous waste is separated into recyclable and





non-recyclable according to CONAMA Resolution 275, which establishes the colors for waste sorting, and receives the appropriate final destination for each case: recyclables are donated or sold to cooperatives or recycling companies while non-recyclables ones are collected by municipalities or specialized companies and sent to landfills. Septic tanks and grease traps are cleaned with adequate frequency by companies licensed for this activity, and the waste is sent to licensed effluent treatment plants.

When contracting a waste transport service, vehicles used in the transport are evaluated using a checklist from the Occupational

Safety area, and the operating center generates the Waste Transport Manifesto (MTR) online, which contains the World Cup data. Energy, from the carrier and from the final destination. In addition, the provider must provide a Certificate of Final Disposal (CDF) proving the operation and identifying the waste, its quantity, type and destination.

Copa Energia's hazardous waste management is monitored through the strategic indicator Hazardous Waste Generation Rate (HWGR). The HWGR indicator calculates the rate of generation of hazardous waste in kilograms (considering paint sludge, oily sludge, miscellaneous contaminated items - sweeping, miscellaneous contaminated items - PPE and industrial sludge) by the volume of LPG bottled in metric tons. This indicator is monitored by both the HSE subcommittee (QHSE and corporate and regional Operations management) and the HSE Committee (senior management of Copa Energia). Annually, targets are evaluated, discussed and established to each operating center and are made official in each unit's SWMP.

For the final destination of the generated waste, Copa Energia strictly follows the applicable legislation and technical standards.

Waste generated, by composition - GRI 306-3

Composition	Description	Quantity (t)	
		Copagaz	Liquigás
Class Waste I – Hazardous (co-processing)	Contaminated water Paint sludge Metal scrap Miscellaneous contaminated items PPE/contaminated cloths Light bulbs Olein Machine oil Batteries Exhaust dust Asbestos tiles	102.55	2,102.14
Class II Waste – Non-Hazardous (recycling)	Paper/cardboard Plastic/Styrofoam Scrap iron Electronic scrap	127.71	343.62
Class II Waste – Non-Hazardous (landfill)	Non-recyclable (common waste) Construction waste (rubble) Food waste Gardening/pruning	129.33	783.31
Non-Hazardous Waste – Effluents	Pit cleaning, grease trap cleaning, etc.	1,703.88	10,725.76
Total		2,063.47	13,954.83

Waste diverted from disposal, by composition - GRI 306-4

		Quantity (t)	
		Copagaz	Liquigás
Hazardous Waste (Class I)			
Preparation for reuse	Offsite	0	0
Recycling	Offsite	0	0
Non-Hazardous Waste (Class II)			
Preparation for reuse (effluents – physical-chemical treatment)	Offsite	1,703.88	10,725.76
Recycling	Offsite	127.71	343.62
Total		1,831.59	11,069.38

Waste intended for disposal, by waste operation type - GRI 306-5

Hazardous Waste (Class I)		Quantity (t)	
		Copagaz	Liquigas
Incineration (with energy recovery)	Offsite	102.55	2,102.14
Incineration (without energy recovery)	Offsite	0	0
Landfill	Offsite	0	0
Non-Hazardous Waste (Class II)			
Incineration (with energy recovery)	Offsite	0	0
Incineration (without energy recovery)	Offsite	0	0
Landfill	Offsite	129.33	783.31
Total		231.88	2,885.45

Emissions

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

Emissions in metric tons of CO₂ equivalent (tCO₂e)

GHG (t)	Scope 1	Scope 2 ("location" approach)	Scope 2 ("purchase choice" approach)	Scope 3
CO ₂	10,638.406	3,214.967	-	22,276.927
CH ₄	200.704	-	-	976.556
N ₂ O	176.755	-	-	319.325
HFCs	-	-	-	-
PFCs	-	-	-	-
SF ₆	-	-	-	-
NF ₃	-	-	-	-
Total	11,015.865	3,214.967	-	23,572.808

	2021
Sales volume (t)	1,965,701.43
Emissions (tCO ₂ equivalent)	37,803.64
Intensity indicator (in kg CO ₂ e/t of LPG sold)	19.23

Vehicle Emissions Guidance Program

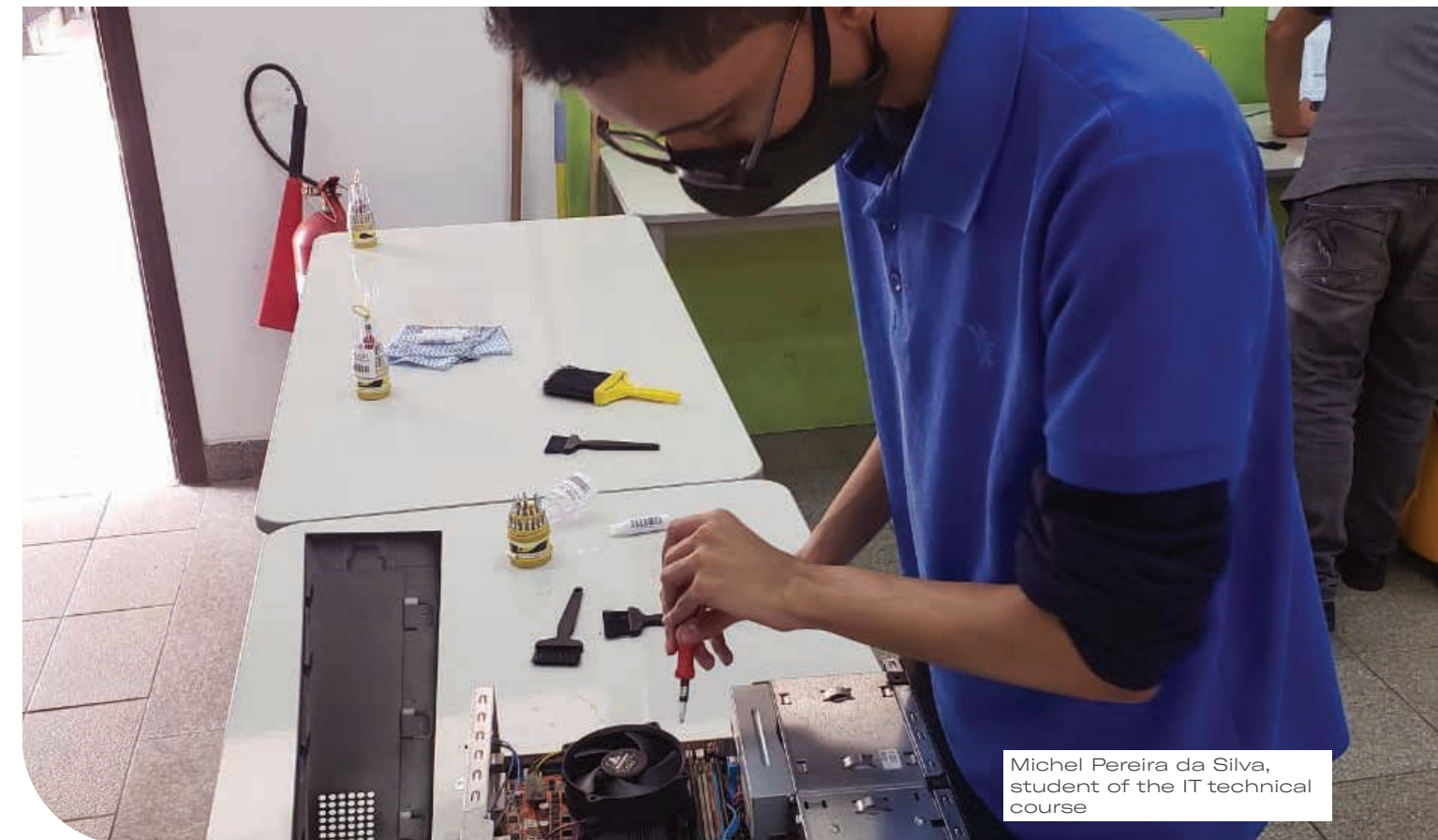
In 2021, Copa Energia continued its Vehicle Emissions Guidance Program, which carries out periodic vehicle measurements of its fleet to assess emissions. The process is carried out by specialized companies or by the Pollutant Emission Reduction Program (Despoluir Program), an initiative of the National Transport Confederation, alongside the Transport Social Service (SEST) and the National Transport Learning Service (SENAT), which are dedicated to reducing pollutant emissions, improving air quality, and rationalizing the use of fuels. In the last year, more than 148 vehicle measurements were carried out.

Green IT Project

The company, through Copagaz, has adhered to Green IT practices for more than 10 years, as it understands that simple

alternatives such as sustainable techniques in document printing may comprise a solution that saves costs and avoids the degradation of nature. To this end, it maintains a partnership with Solumax, which is part of the Florestas do Futuro Project, carried out by SOS Mata Atlântica.

Another initiative is the donation of obsolete IT equipment to non-profit organizations and schools, mainly in communities in the municipalities where the company's business units are located. This year, 193 desktop computers and 182 kits including computer mice, keyboards and monitors were donated to the Centro Educacional Assistencial Profissionalizante (CEAP). The action promotes digital inclusion and reduces the disposal of electronic waste, while mitigating environmental impacts.



Michel Pereira da Silva, student of the IT technical course



GRI Standards **Summary**

GRI Standards	Dissemination		Notes	Page	SDG	Omission
GRI 101: FOUNDATIONS 2016						
GENERAL CONTENTS						
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	GRI 102-5	Nature of ownership and legal form of the organization			12	
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	GRI 102-7	Organization size			12	
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	GRI 102-15	Description of the main impacts, risks and opportunities			5	
	ETHICS AND INTEGRITY					
	GRI 102-16	Values, principles, standards and rules of conduct			14	16
	GRI 102-17	Advice mechanisms and ethics concerns			33	16
	GOVERNANCE					
	GRI 102-18	Governance structure			27	
	GRI 102-20	Executive-level responsibility for economic, environmental and social issues			33	
	GRI 102-23	Chairman of the highest governance body			33	
	GRI 102-32	Role of the highest governance body in sustainability reporting		The 2021 Copa Energia Sustainability Report is monitored by the Vice President of Sustainability.	33	
	STAKEHOLDER ENGAGEMENT					
GRI 102-40	List of stakeholder groups engaged by the organization			7		
GRI 102-41	Collective bargaining agreements			50		

GRI Standards	Dissemination		Notes	Page	SDG	Omission	
GRI 102: STANDARD CONTENT 2018	GRI 102-42	Basis for identification and selection of stakeholders for engagement		8			
	GRI 102-43	Approach adopted for stakeholder engagement		8			
	GRI 102-44	Main themes and concerns raised with stakeholders		8			
	REPORTING PRACTICES						
	GRI 102-45	Entities included in the consolidated financial statements					
	GRI 102-46	Definition of report content and limits of each material topic		8			
	GRI 102-47	List of material topics		8			
	GRI 102-48	Information reformulations		7			
	GRI 102-49	Reporting changes		With the acquisition of Liquigás and consolidation of Copa Energía, the indicator reporting method has been changed for in this report. The indicators were reported individually for Copagaz and Liquigás when there was no possibility of consolidation. Also, comparability with data from previous years was not established due to the unavailability of history from Liquigás.			
	GRI 102-50	Period covered by the report		7			
	GRI 102-51	Previous report date		7			
	GRI 102-52	Reporting cycle		7			
	GRI 102-53	Contact details regarding the report		7			
	GRI 102-54	"Agreement" option chosen by the organization		7			
	GRI 102-55	Summary of GRI Standards content		76			
GRI 102-56	External verification		7				
MATERIAL TOPICS							
CLIMATE STRATEGY							
GRI 103: MANAGEMENT APPROACH 2018	GRI 103-1	Explanation of material topics and their limits		27			
	GRI 103-2	Management approach and its components		27			
	GRI 103-3	Management approach assessment		27			
GRI 305: EMISSIONS 2016	GRI 305-1	Direct greenhouse gas emissions – Scope 1		72	3,12,13,14,15		
	GRI 305-2	Direct greenhouse gas emissions – Scope 2		72	3,12,13,14,15		
	GRI 305-3	Direct greenhouse gas emissions – Scope 3		72	3,12,13,14,15		
	GRI 305-4	Intensity of greenhouse gas emissions		72	3,12,13,14,15		
	GRI 305-5	Reduction of greenhouse gas emissions		Does not apply.	72	3,12,13,14,15	

GRI Standards	Dissemination		Notes	Page	SDG	Omission
GRI 305: EMISSIONS 2016	GRI 305-6	Emissions of substances that ozone-depleting substances (ODSs)		72	3,12	
	GRI 305-7	NOx, SOx and other significant air emissions		72	3,12,14	

ENERGY RESOURCES

GRI 103: MANAGEMENT APPROACH 2018	GRI 103-1	Explanation of material topics and their limits		27		
	GRI 103-2	Management approach and its components		27		
	GRI 103-3	Evaluation of the management approach		27		
GRI 302: ENERGY 2018	GRI 302-1	Energy consumption within the organization		65	7,8,12,13	
	GRI 302-2	Energy consumption outside the organization	Control not performed	65	7,8,12,13	
	GRI 302-3	Energy intensity		65	7,8,12,13	
	GRI 302-4	Energy consumption reduction		65	7,8,12,13	
	GRI 302-5	Reductions in energy requirements for products and services	Does not apply, as Copa Energia's product (LPG) does not require energy (unlike electronic equipment, for example)			7,8,12,13

SUPPLIER MANAGEMENT AND SERVICE PROVISION

GRI 103: MANAGEMENT APPROACH 2018	GRI 103-1	Explanation of material topics and their limits		27		
	GRI 103-2	Management approach and its components		27		
	GRI 103-3	Management approach assessment		27		
GRI 204: PROCUREMENT PRACTICES 2018	GRI 204-1	Proportion of spending on local suppliers at important operating units		47		
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2018	GRI 308-1	Percentage of new suppliers selected based on environmental criteria		47		
	GRI 308-2	Negative environmental impacts in the supply chain and measures taken	There were no negative impacts on the supply chain.	47		
GRI 408: CHILD LABOR 2018	GRI 408-1	Operations and suppliers with risk of incidents of child labor	There is no occurrence of suppliers with risks of incidents of child labor		8,16	
GRI 409: FORCED OR COMPULSORY LABOR 2018	GRI 409-1	Operations and suppliers with risk of incidents of forced or compulsory labor	There is no occurrence of suppliers with cases of forced or compulsory labor		8	
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2018	GRI 414-1	Suppliers selected based on social criteria	Only suppliers approved according to the criteria of coverage of Copa Energia's internal procedure.		5,8,16	
	GRI 414-2	Negative social impacts on the supply chain and measures taken		47	5,8,16	

GRI Standards	Dissemination		Notes	Page	SDG	Omission
PRODUCT AND SERVICE QUALITY						
GRI 103: MANAGEMENT APPROACH 2018	GRI 103-1	Explanation of material topics and their limits		27		
	GRI 103-2	Management approach and its components		27		
	GRI 103-3	Management approach assessment		27		
GRI 416: CUSTOMER HEALTH AND SAFETY 2018	GRI 416-1	Categories of products and services for which health and safety impacts are assessed		39		
	GRI 416-2	Cases of non-compliance related to health / safety impacts of products / services	In 2021, Copagaz reported 9 cases of non-compliance in products and services, while Liquigás reported 46.		16	
GRI 417: MARKETING AND LABELING 2018	GRI 417-1	Organizational requirements regarding information and labeling of products and services		39	12	
	GRI 417-2	Cases of non-compliance related to product labeling	No cases involving product labeling were reported during the period. The quality system adopts strict inspection procedures to monitor and guarantee the information.		16	
	GRI 417-3	Total number of incidents of non-compliance with regulations and voluntary codes relating to marketing communications, including advertising, promotion and sponsorship, by type of outcome	In 2021, Copa Energia reported no cases of non-compliance related to communication and marketing.		16	
GRI 418: CUSTOMER PRIVACY 2018	GRI 418-1	Proven complaints concerning violation of customer privacy and Loss of Customer Data.	On Copa Energia's toll-free and Ombudsman channels, there were no cases, actions or complaints of violation of customer privacy.		16	
TALENT ATTRACTION AND RETENTION						
GRI 103: MANAGEMENT APPROACH 2018	GRI 103-1	Explanation of material topics and their limits		27		
	GRI 103-2	Management approach and its components		27		
	GRI 103-3	Management approach assessment		27		
GRI 401: EMPLOYMENT 2018	GRI 401-1	Total number and rates of new employee hires and employee turnover rate by age group, gender, and region		50	5,8,10	
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, broken down by major operating units of the organization		50	1,3,5,8	
	GRI 401-3	Return to work and retention rates after maternity/paternity leave		54	5,8	
GRI 404: TRAINING AND EDUCATION 2018	GRI 404-1	Average number of hours of training per year, per employee, broken down by gender and employee category		53	4,8,10	
	GRI 404-2	Competency management and lifelong learning programs		53	8	
	GRI 404-3	Percentage of employees receiving performance and career development reviews		53	5,10	

GRI Standards	Dissemination		Notes	Page	SDG	Omission
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2018	GRI 405-1	Composition of groups responsible for governance and breakdown of employees by employee category, according to gender, age group, minorities, and other diversity indicators			5,8	Copagaz's Diversity and Inclusion Program began in 2019. The stages of defining indicators, measurement and focus of action are still to be implemented.
	GRI 405-2	Base salary and compensation ratio between men and women		54	5,8,10	

HUMAN RIGHTS

GRI 406: NON-DISCRIMINATION 2018	GRI 406-1	Total number of discrimination incidents and corrective actions taken		There were no cases of discrimination in 2021 that are known to the Compliance area.		5,8	
GRI 410: SECURITY PRACTICES IN HUMAN RIGHTS 2018	GRI 410-1	Percentage of security personnel who have received training in the organization's human rights policies or procedures		Security personnel hired for the surveillance of the organization's facilities and assets, crowd control, loss prevention and escort of people, goods and valuables do not participate in internal training. These are outsourced personnel who work on a rotating basis who and cannot be absent from the job. All training conducted for these personnel is under the responsibility of the contracted company, which trains its professionals.		16	
GRI 411: RIGHTS OF INDIGENOUS AND TRADITIONAL PEOPLES 2018	GRI 411-1	Cases of violation of the rights of indigenous and traditional peoples		There were no cases recorded in 2021.		2	
GRI 412:HUMAN RIGHTS ASSESSMENT 2018	GRI 412-1	Operations subject to analysis or assessment of impacts on human rights		There is no onsite impact assessment at Copa Energia's units specifically focusing on human rights.			
	GRI 412-2	Employee training in human rights policies or procedures		109 hours of training were conducted, covering 18% of employees.			
	GRI 412-3	Significant investment agreements and contracts that include human rights clauses or have been subject to review.		There are no records of contracts for the preparation of a quantitative survey. Nevertheless, all company contracts include social and human rights clauses. Investment agreements above R\$500,000 are considered significant.		2	

GRI Standards	Dissemination		Notes	Page	SDG	Omission	
SPECIFIC INDICATORS							
ECONOMIC SERIES							
GRI 201: ECONOMIC PERFORMANCE 2018	GRI 201-1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations, and other community investments, retained earnings and payments to capital providers and government			41	8,9	
	GRI 201-2	Financial implications and risks arising from climate change			36	13	
GRI 202: MARKET PRESENCE 2018	GRI 202-1	Variation in the proportion of the lowest wage, broken down by gender, compared to the local minimum wag			54	1,5,8	
	GRI 202-2	Proportion of senior executives hired from the local community		The percentage of senior executives hired from the local community is 100%.		8	
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	GRI 203-1	Investments in infrastructure and services offered			50	5,9,10	
	GRI 203-2	Significant indirect economic impacts, including the extent of impacts			36	1,3,8	
GRI 205: ANTI-CORRUPTION 2018	GRI 205-1	Total number and percentage of operations submitted to risk assessments related to corruption and identified significant risks			33	16	
	GRI 205-2	Communication and training in anti-corruption policies and procedures		In 2021, there was no training on anti-corruption policies and procedures due to the reformulation of the code of conduct.		16	
	GRI 205-3	Confirmed cases of corruption and actions taken			33	16	
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2018	GRI 206-1	Lawsuits brought by unfair competition, trust and monopoly practices		Em 2021 foram registradas 4 ocorrências na Liquigás e 2 na Copagaz de ações judiciais referentes a trustee.		16	
ENVIRONMENTAL SERIES							
GRI 301: MATERIALS 2018	GRI 301-1	Materials used, by weight or volume					
	GRI 301-2	Percentage of materials used from recycling			66	12	
	GRI 301-3	Products and packaging recovered			66	12	
	GRI 301-3	Produtos e suas embalagens recuperados.			66	12	
GRI 303: WATER 2018	GRI 303-1	Interaction with water as a shared resource			63	6, 12	
	GRI 303-2	Management of impacts related to water disposal			63	6	
	GRI 303-3	Water harvesting			63		
	GRI 303-4	Water disposal			63	6	
	GRI 303-5	Water consumption			63	6	

GRI Standards	Dissemination		Notes	Page	SDG	Omission
GRI 304: BIODIVERSITY 2018	GRI 304-2	Significant impacts of activities, products and services on biodiversity			6,14,15	
GRI 306: EFFLUENTS AND WASTE 2018	GRI 306-1	Total water discharge, broken down by quality and destination		68	6,12,14	
	GRI 306-2	Total weight of waste by type and disposal method		68	6,12,	
	GRI 306-3	Number and volume of significant leaks		68	6,12,14,15	
	GRI 306-4	Transport of hazardous waste		68	12	
	GRI 306-5	Waste destined for disposal		68	6,14,15	
GRI 307: ENVIRONMENTAL COMPLIANCE 2018	GRI 307-1	Non-compliance with environmental laws and/or regulations			16	

GRI Standards	Dissemination		Notes	Page	SDG	Omission
SOCIAL SERIES						
GRI 402: LABOR RELATIONS 2018	GRI 402-1	Minimum period for notification of operational changes			8	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	GRI 403-1	Hazard identification, risk assessment and accident investigation		56	8,	
	GRI 403-2	Worker health promotion		56	8	
	GRI 403-3	Occupational health services		56	8	
	GRI 403-4	Participation, consultation and communication of workers on occupational health and safety		56	8,16	
	GRI 403-5	Employee training in occupational health and safety		56	8	
	GRI 403-6	Worker health promotion		56	3	
	GRI 403-7	Impact prevention and mitigation		56	8	
	GRI 403-8	Workers covered by an occupational health and safety management system		56	8	
	GRI 403-9	Work-related injuries		56	3,8,16	
	GRI 403-10	Work-related health problems		56	3,8,16	
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2018	GRI 407-1	Operations and suppliers identified where the right to exercise freedom of association and collective bargaining may be violated or there is significant risk			8	
GRI 413: LOCAL COMMUNITIES	GRI 413-1	Community engagement programs, impact assessments and/or local development		48		
	GRI 413-2	Operations with negative impacts on local communities		48	1	
GRI 415: PUBLIC POLICY	GRI 415-1	Total value of financial contributions to political parties		48	16	
GRI 419: SOCIAL AND ENVIRONMENTAL COMPLIANCE 2018	GRI 419-1	Non-compliance with laws and regulations in the social and economic area			16	

Assurance Report



Tel.: +55 11 3848 5880
Fax: + 55 11 3045 7363
www.bdobrazil.com.br

Rua Major Quedinho 90
Consolação - São Paulo, SP - Brasil
01050-030



INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

To
Board of Directors and Stakeholders
Copagaz Distribuidora de Gás S.A (Company or Copa Energia)
São Paulo - SP

Introduction

We were engaged by Copagaz Distribuidora de Gás S.A. ('Copa Energia' or 'Company') to present our limited assurance report on the information included in Copa Energia Sustainability Report, for the year ended December 31, 2021.

Management's Responsibilities

Company's management is responsible for the fair preparation and presentation of the information included in the Copa Energia Sustainability Report, according to the criteria determined by the Global Reporting Initiative (GRI), in its Standards version and reporting option 'Essential', and for the internal controls considered necessary to allow the preparation of this information free of material misstatement, whether due to fraud or error.

Independent auditor's responsibility

Our responsibility is to express an opinion on the information included in Copa Energia Sustainability Report 2021, based on the limited assurance engagement performed according to Technical Notice of Ibracon (CT) 07/2012, approved by the Federal Association of Accountants (CFC) and prepared based on Standard NBC TO 3000 - Assurance Engagement Different from Audit and Review, issued by CFC, which is equivalent to ISAE 3000 - International Standard on Assurance Engagements, issued by CFC, applicable to non-historic financial information. These standards require that we comply with relevant ethical requirements, including independence requirements, and that the engagement be performed to obtain limited assurance as to whether the information included in Copa Energia Sustainability Report 2021, taken as a whole, is free from material misstatements.

A limited assurance engagement performed in accordance with NBC TO 300 (ISAE 3000) mainly consists of making enquiries to Management and to other professionals of the Company involved in the preparation of the information included on Copa Energia Sustainability Report 2021, as well as the application of analytical procedures to obtain evidence that allows us to conclude on a limited assurance basis about the information taken as a whole. A limited assurance engagement also requires the adoption of additional procedures, if we become aware of issues that lead us to believe that the information included in Copa Energia Sustainability Report 2021, taken as a whole, may show material misstatements.

The procedures selected were based on our understanding of the aspects related to the gathering, materiality and presentation of the information included in Copa Energia Sustainability Report 2021 and of other circumstances of the work, and on our consideration about areas where relevant misstatements may exist. The procedures included:

(a) Planning of the work, considering the relevance, volume of quantitative and qualitative information, and the operating and internal control systems used as basis for the preparation of the information included in Copa Energia Sustainability Report 2021

- (b) Understanding the methodology for calculations and the procedures for gathering indicators by means of interviews with the managers responsible for the preparation of the information;
- (c) Following analytical procedures on the quantitative information and questioning on the qualitative information, and its correlation with the indicators disclosed in the information included in Copa Energia Sustainability Report 2021;
- (d) Crosschecking financial indicators against financial statements and/or accounting records;
- (e) Adherence to the guidelines and criteria of structure preparation of Sustainability Reports in the standard GRI, in its Standard version and reporting option 'Essential', applicable in preparing the information contained in the Copa Energia Sustainability Report 2021.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited opinion.

Scope and limitations

The procedures applied in the limited assurance report are substantially in scope than those applied in an assurance engagement intended to express an opinion on the information included in Copa Energia Sustainability Report 2021. Consequently, they do not allow us to obtain assurance that we were aware of any or all significant matters that might be identified in an assurance engagement intended to express an opinion. Had we performed an engagement for the purpose of expressing an opinion, we could have identified other issues and possible misstatements that may exist in the information included in Copa Energia Sustainability Report 2021. Consequently, we do not express an opinion on such information.

Non-financial data are subject to more inherent limitations than financial data, due to the nature and diversity of the methods used to determine, calculate or estimate them. Quantitative interpretations on the materiality, relevance and accuracy of data are subject to individual assumptions and judgments. Also, we did not perform any engagement on data informs for prior periods, or in regard to future projections and targets.

Conclusion

Based on the procedures adopted, and described in the present report, nothing has come to our attention that would make us believe that the information included in Copa Energia Sustainability Report 2021 was not gathered, in all material respects, in accordance with the GRI, in its Standards version and reporting option 'Essential', and according to the records and files that served as the basis for their preparation.

São Paulo, April 20, 2022.



BDO RCS Auditores Independentes
CRC 2 SP 013846/O-1

Vivieni Alves Bauer
Accountant CRC 1 SP 253472/O-2



Credits

Coordination

Copa Energia
São Paulo

Photos

Copa Energia archive
"image: Freepik.com". page 62 and 63 was drawn using
Freepik.com resources

Writing and Editorial Consulting

Visão Sustentável

Graphic Design and Layout

Juliana Fiorotto
Visão Sustentável

Disclosure Selection, Collection and Analysis

Visão Sustentável

