

**NPC 0303 SUSTAINABILITY POLICY**  
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**Version 8 of March 20, 2024**

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## **1. INTRODUCTION**

Copel is a pioneer in managing environmental, social and corporate governance issues. Throughout its history, it has established itself as a company committed to providing energy and solutions for the sustainable development of society, being the first company in the electricity sector to join the United Nations Global Compact, on July 12, 2000. Moreover, this policy has been approved by the Board of Directors (CAD) under best governance practices.

### **1.1 - SCOPE**

The scope of this Sustainability Policy defines Copel's guidelines for the topic and covers the following subjects: Environmental, Biodiversity, Human Rights, Stakeholder Engagement, Private Social Investment and Climate Change.

### **1.2 - DEFINITIONS**

The terms used in this Policy are defined and organized in the Glossary Booklet that can be accessed on the Copel Sustainability Portal.

### **1.3 - PURPOSE**

To establish sustainability guidelines applicable to Companhia Paranaense de Energia - Copel (Holding), its wholly-owned subsidiaries - SIs and controlled companies, respecting their corporate procedures. For the purposes of this Policy, the group of companies listed will be referred to as Copel.

The guidelines are also applicable, as a recommendation, to jointly controlled companies, associated companies and other equity interests, respecting their corporate procedures.

Additionally, where applicable, the guidelines of this Policy are also applicable as a recommendation to Copel's suppliers.

### **1.4 - PRINCIPLES**

Sustainability is the basis of Copel's business operations, ensuring that its processes, products and services are increasingly competitive, acting on risk management and enhancing opportunities, being based on the commitments made to sustainable development and the United Nations Global Compact, on the best Corporate Governance practices, as well as on the guiding values of Copel's Code of Conduct.

### **1.5 - PREMISES**

- a) Sustainable conduct that provides added value to business and conditions to better face economic, social and environmental challenges.
- b) Environmentally correct, socially fair and economically viable action.
- c) Respect for applicable legislation and voluntarily assumed commitments.
- d) Commitment to future generations, the well-being of current society and value creation for all stakeholders.
- e) Alignment with Copel's Strategic Reference and Code of Conduct.

### **1.6. GENERAL GUIDELINES**

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1.6.1 - Manage Copel's business sustainably, considering economic, social and environmental factors and allowing all stakeholders to generate shared value.

1.6.2 - Integrate environmental, social and governance aspects in the definition of strategic planning, including indicators and goals, assessment and monitoring, as well as integrated management of corporate risks and the identification of opportunities, considering the impacts on operational and administrative processes of Copel's activities.

1.6.3 - Manage the sustainability risks per internal regulations for integrated corporate risk management.

1.6.4 - Act to enhance and protect the environment; promoting social justice, considering in its activities the precepts of sustainable development in the form of the 17 UN Sustainable Development Goals (SDGs), especially those prioritized by Copel, namely SDGs 4, 7, 8, 9, 11 and 13.

1.6.5 - Manage natural, human, intellectual, social and relationship, financial and infrastructure capital, adding institutional knowledge and sustainability to business through education, dissemination and awareness of the workforce and the value chain.

1.6.6 - Contribute to sustainable development through research, development and innovation in Copel's business and production processes.

1.6.7 - Integrate the Sustainability Policy guidelines into all Copel processes and value chain.

1.6.8 - Purchase sustainable products and services whenever possible and promote actions encouraging the supply chain to seek sustainability.

1.6.9 - Promote actions that encourage the safe, efficient and sustainable use of its products and services.

1.6.10 - Communicate relevant information to all stakeholders to raise awareness of sustainability-related topics with ethics and transparency.

1.6.11 - Make available and publicize the relevant reporting channels, including Copel's, to all stakeholders.

1.6.12 - Maintain dialogue with stakeholders and other actors in the sector, associations, committees, partners and institutions committed to the topic, promoting synergy and enhancing the results of related actions and projects, as well as contributing to regional, national and global values defined as relevant to Copel.

1.6.13 - Ensure that Copel's Executive Board incorporates the guiding principles of this Policy into their decisions.

1.6.14 - Extend the same rules of commitment followed by Copel to topics related to sustainability to its suppliers by means of a specific liability clause, when applicable, explicitly stated in the contract.

## **CHAPTER 1: ENVIRONMENTAL**

### **1.1. PURPOSE**

To establish the environmental guidelines that must be applied to Copel.

### **1.2. SPECIFIC GUIDELINES**

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1.2.1 - Affirm a permanent commitment to preserving and respecting the environment, considering it in corporate strategy, decision-making, management and operation processes, studies and implementation of new businesses, and broad communication with the stakeholders.

1.2.2 - Manage environmental aspects, risks and indicators to continuously improve environmental performance, mitigate negative impacts and enhance positive impacts on its activities and business, seeking sustainable development.

1.2.3 - Ensure that all Copel operations, businesses and facilities have their environmental permits under current applicable legislation.

1.2.4 - Ensure the assignment of the respective responsibilities related to environmental commitment to all Copel employees, considering the complexity and requirements of each position and function.

1.2.5 - Prioritize obtaining relevant environmental certifications in Copel's operations, which generate significant environmental impacts.

1.2.6 - Promote eco-efficiency in all Copel processes, aiming at reduced consumption, the sustainable use of natural resources, and to maintain ecosystem services.

1.2.7 - Analyze the dependence, impact and externalities, as well as the risks and opportunities of Copel's business with ecosystem services.

1.2.8 - Ensure the efficiency and periodic updating of contingency plans for environmental occurrences in emergency situations.

1.2.9 - Manage the generation and disposal of waste, effluents, noise and atmospheric emissions.

1.2.10 - Stimulate research, development and innovation of environmentally appropriate practices in Copel's business and production processes.

## **CHAPTER 2: BIODIVERSITY**

### **2.1. PURPOSE**

To establish guidelines for the conservation and protection of biodiversity for Copel.

### **2.2. SPECIFIC GUIDELINES**

2.2.1 - Consider biodiversity and ecosystem services in Copel's sphere of activity, strategic planning, internal processes, risk analysis, and decision-making.

2.2.2 - Establish internal rules that contribute to the conservation and protection of biodiversity and ecosystem services, aligned with best practices and the commitments assumed by Copel.

2.2.3 - Identify, evaluate, quantify, and, whenever possible, assess the impacts, dependencies, risks and opportunities related to biodiversity and ecosystem services in projects in operation, those under implementation and future projects.

2.2.4 - Carry out integrated analyses on the impacts, dependencies, risks and opportunities related to biodiversity and ecosystem services for Copel's business to enable strategic management.

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2.2.5 - Apply the mitigation hierarchy, proposing measures to avoid, minimize, mitigate or offset possible losses to biodiversity and ecosystem services affected by Copel's business, considering all phases of the life cycle of its projects.

2.2.6 - Implement strategies to achieve a net positive impact on biodiversity in Copel's projects and processes to enhance the benefits and actions contributing to biodiversity conservation.

2.2.7 - Give priority to project alternatives that consider nature-based solutions, the diversion of relevant areas for biodiversity conservation, as well as minimal suppression of vegetation, aiming for no net deforestation and no loss of biodiversity in the affected areas.

2.2.8 - Implement strategies to offset deforestation, aiming to achieve no net deforestation from its activities to expand the electricity generation, transmission and distribution business.

2.2.9 - Encourage best vegetation management practices in electrical systems and use technologies and actions to avoid or reduce intervention in native vegetation as much as possible.

2.2.10 - Develop or contribute to initiatives to recover sensitive, relevant areas for biodiversity.

2.2.11 - Prioritize in its project portfolio those that do not negatively affect sensitive, relevant areas for conservation.

2.2.12 - Recognize and respect the importance of indigenous peoples, quilombolas and other traditional communities in the conservation of biodiversity, as well as the sustainable use of natural resources and ecosystem services, considering this premise in the development of new projects, the acquisition of business and the management of assets in operation.

2.2.13 - Identify endemic, rare or threatened species of flora and fauna that may exist in the areas where its businesses are located, monitoring their populations whenever possible and promoting actions to avoid negative impacts.

2.2.14 - Prioritize projects that avoid affecting areas where rare, endemic or classified fauna or flora species occur, aiming to avoid loss of biodiversity and species extinction.

2.2.15 - Implement or support the execution of projects that contribute to conserving endemic, rare or threatened species of fauna or flora that occur in the areas in which its businesses are located.

2.2.16 - Implement, whenever possible, measures to avoid introducing exotic species into the areas of its businesses and, if already introduced, contribute to effective management to eradicate, minimize or mitigate their impacts on local biodiversity.

2.2.17 - Guide the value chain in the process of identifying, analyzing and managing its impacts, dependencies, risks and opportunities concerning biodiversity and ecosystem services.

## **CHAPTER 3: HUMAN RIGHTS**

### **3.1. PURPOSE**

To establish Copel's guidelines on respect for Human Rights in its sphere of influence, which encompasses its activities, production chain and the impacted communities.

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**3.2. SPECIFIC GUIDELINES**

3.2.1 - Act in accordance with the UN Guiding Principles for business and Human Rights.

3.2.2 - Respect human rights in all work activities, considering that men and women must have access to decent and productive work in conditions of freedom, equality, security and dignity, as determined by the International Labor Organization - ILO.

3.2.3 - Commit to respecting Human Rights, recognizing its responsibility to its area of influence, prioritizing the parts of the production chain:

- a) whose activities are contracted or directly impacted by Copel; and
- b) that present a greater risk of violations, including their own employees, outsourced labor, partners and suppliers, especially women, children, Indigenous peoples, riverside populations, local communities, migrant workers and any groups that are in a vulnerable situation, whether by the nature of the activity, the location in which it is carried out, or any other characteristics identified as relevant.

3.2.4 - Through existing legal mechanisms and the Human Rights Due Diligence process, studies and monitoring must be carried out to prevent, mitigate, and repair violations of Human Rights that may occur.

3.2.5 - List the stakeholders of its business, identify its degree of influence on it, prioritize its actions according to the positive and negative impacts arising from its activities, and monitor the indicators related to this Policy.

3.2.6 - Create, maintain and publicize mechanisms to prevent Human Rights violations in its area of influence, reviewing them periodically.

3.2.7 - Produce and disseminate materials with information on Human Rights among its stakeholders, aiming to provide access to information on the topic.

3.2.8 - Make Copel's Reporting Channel and other relevant channels available and public to stakeholders.

3.2.9 - Extend the same social responsibility rules followed by Copel to its suppliers through an explicit social responsibility clause in the contract and review them regularly.

3.2.10 - Combat discriminatory conduct and human rights violations, especially forced labor, child labor and human trafficking, throughout the value chain.

3.2.11 - Promote actions that value diversity inclusion and combat discrimination concerning gender, sexual orientation, race/color, beliefs, origin and ethnicity, people with disabilities and age.

3.2.12 - Combat the sexual exploitation of children and adolescents in the value chain and prioritize efforts in situations of greater vulnerability, such as construction work and travel.

3.2.13. Promote and ensure occupational health and safety in all its activities and locations, and have continuous monitoring instruments, as determined by the Occupational Health and Safety Policy.

3.2.14 - Constantly ensure, through its control mechanisms, that it is not being complicit in abuses and violations of human rights of any kind, including child labor, slave labor and human trafficking, considering the entire scope of its supply chain.

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3.2.15 - Refrain, under any circumstances, from entering into partnerships with companies that do not respect Human Rights in their work relationships. Upon becoming aware of any violation involving partner companies, take the appropriate measures.

## **CHAPTER 4: STAKEHOLDER ENGAGEMENT**

### **4.1. PURPOSE**

Copel must apply the following to establish engagement guidelines with stakeholders.

### **4.2. SPECIFIC GUIDELINES**

4.2.1 - Base its engagement with stakeholders on the AA1000 standard (Stakeholder Engagement Standard).

4.2.2 - Map and review, whenever necessary, the identification of Copel's stakeholders and respect the particularities, expectations, needs and level of engagement of each in all processes.

4.2.3 - Consider the steps that make up engagement with stakeholders: plan; prepare; implement; review and improve the engagement plan, as provided for in Annex I of this document.

4.2.4 - Consider engagement with stakeholders in strategic planning, governance practices and corporate strategy, as well as in the structuring and decision-making process.

4.2.5 - Identify the relevant issues, risks and opportunities of engagement with each stakeholder and define the engagement strategy based on this identification.

4.2.6 - Define the levels and methods of engagement with each stakeholder, considering table 1 of Annex I of this Policy.

4.2.7 - Establish how to engage with each stakeholder, considering the issues, opportunities and risks identified.

4.2.8 - Ensure that stakeholders have sufficient engagement capacity.

4.2.9 - Promote dialogue with stakeholders in an active, clear, transparent and accessible way.

4.2.10 - Disclose the engagement channels to each stakeholder, periodically analyzing the need to adapt or implement new channels.

4.2.11 - Monitor engagement, establishing and monitoring indicators and documenting their results through reports.

4.2.12 - Report the results of engagement with stakeholders on Copel's communication channels, such as Integrated Reporting, Social and Environmental Reports and website.

4.2.13 - Internally disseminate lessons learned from engagement processes and actions with stakeholders to adopt and improve best practices.

4.2.14 - Consider the rules and flow of engagement between the corporate spheres of governance, strategy, operation and communication for Engagement with Stakeholders.

## **CHAPTER 5: PRIVATE SOCIAL INVESTMENT**

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#### **5.1. PURPOSE**

Establish guidelines for private social investment, including voluntary and non-voluntary donations and contributions by Copel.

#### **5.2. SPECIFIC GUIDELINES**

5.2.1 - Manage private social investment and tax incentives transparently, aiming to maximize the social return on invested resources.

5.2.2 - Support private social investments, including voluntary and non-voluntary donations or contributions aligned with Copel's values, vision, mission and which, directly or indirectly, contribute to achieving Copel's strategic objectives.

5.2.3 - Encourage actions linked to public policies, philanthropic, cultural, social and environmental projects.

5.2.4 - Support and respect the protection of internationally recognized human rights.

5.2.5 - Whenever possible, involve stakeholders directly impacted by Copel's operations in defining Copel's private social investment priorities.

5.2.6 - When selecting Private Social Investment projects, prioritize support for those that best meet the requirements of:

- a) benefiting communities that reside in the company's areas of influence;
- b) promoting the potential positive impact on beneficiary groups, especially in socioeconomic and social vulnerability terms;
- c) valuing the promotion of citizenship and human development, the improvement of quality of life and the social inclusion of communities in vulnerable situations through sustainable development;
- d) complying with the 2030 Agenda, developing actions that preferentially meet the Sustainable Development Goals - SDGs that are priorities for Copel;
- e) promoting actions aligned with public policies and collective sustainable development agendas;
- f) in terms of scope, impacting stakeholder involvement and socioeconomic development capacity of the groups involved;
- g) presenting and stimulating innovation, creativity, originality and entrepreneurship, generating employment and income for the local population; and
- h) valuing ethnic and cultural diversity and respect for racial, generational, gender, sexual orientation, accessibility and regional culture issues in the places where Copel operates.

5.2.7 - Specifically for voluntary contributions, it is MANDATORY that they present the following requirements:

- a) having a long-term perspective and demonstrating the projects' capacity for self-sustainability;
- b) presenting quantitative and qualitative monitoring indicators and targets;

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- c) promoting structuring and convergent actions with public policies; and
- d) reporting results and being accountable through reports.

5.2.8 - Ensure the prevention and combat of conflicts of interest, fraud and corruption in all its forms, adopting integrity management procedures when granting donations, voluntary and non-voluntary investments.

5.2.9 - Provide relationship channels to receive suggestions, complaints and reports.

5.2.10 - The following are considered ineligible as beneficiaries of Copel's Private Social Investment:

- a) those in default with charges for previous donations;
- b) those involved in fraud and/or corruption related to non-compliance with anti-corruption legislation and regulations;
- c) those involving political contributions, as, under Copel's Code of Conduct and Integrity Program, the use of Copel's resources and name for activities, donations or political party contributions is prohibited; and
- d) those involved in actions that compromise the UN Guiding Principles on Business and Human Rights.

5.2.11 - Volunteer work donations must comply with specific rules or be linked to corporate programs.

5.2.12 - Restrict donations of goods and materials that may risk the safety or health of the beneficiary, third parties or the environment.

5.2.13 - Observe the respective accounting records correctly and appropriately of all Private Social Investment made by Copel, whether voluntary and non-voluntary donations and/or contributions, enabling them to be controlled through specific cost collectors.

5.2.14 - Ensure that any transaction involving private social investment, including voluntary and non-voluntary donation and investment, is in accordance with current legislation and Copel's internal rules.

5.2.15 - The resources used for programs, projects and actions linked to legal obligations must not be confused with resources destined for voluntary contributions.

5.2.16 - Ensure that management of Private Social Investments considers the correct application of resources, planning, monitoring and assessment of supported projects, as well as transparency in the dissemination of data and the search for sustainable results of impact and social transformation.

5.2.17 - Private Social Investment may include tax incentives as long as there are no conflicts with Copel's Sponsorship Policy.

5.2.18 - Ensure that the results and other information relating to Copel's Private Social Investment are disclosed in accordance with the specific Communication Policy and the guidelines of the competent internal department.

### **5.3. GOVERNANCE GUIDELINES FOR PRIVATE SOCIAL INVESTMENT**

5.3.1 - Ensure that all non-voluntary (compulsory) contributions comply with the formal process and minimum governance established in the project to which they are linked.



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5.3.2 - Ensure that all donations and voluntary contributions comply with a formal process and minimum governance under Copel's Articles of Incorporation and related documents that deal with the topic.

5.3.3 - Ensure that donations and voluntary contributions are approved, observing the internal requirements established in specific regulations and the statutory powers of each body.

5.3.4 - Ensure that SIs report voluntary and non-voluntary donations and contributions to the Governance, Risk and Compliance Deputy Executive Board - DRC every six months.

5.3.5 - Ensure that DRC periodically reports to the Sustainable Development Committee - CDS on the approved amounts relating to the Company's Private Social Investment.

#### **5.4. FINAL PROVISION**

Anything relating to Private Social Investment not covered herein will be submitted to the Executive Board, which will also evaluate whether it should be submitted to the Board of Directors.

### **CHAPTER 6: CLIMATE CHANGE**

#### **6.1. PURPOSE**

To establish guidelines for promoting actions to reduce greenhouse gas (GHG) emissions and carrying out plans capable of dealing with the effects of climate change on Copel's business.

#### **6.2. SPECIFIC GUIDELINES**

6.2.1 - Become an increasingly sustainable and competitive company, ensuring that its processes, products and services incorporate the risks and opportunities linked to climate change.

6.2.2 - Incorporate the topic of climate change into strategic planning, integrated corporate risk management, financial assessment and identification of opportunities, as well as business strategy, mainly in the expansion and operation of its assets.

6.2.3 - Consider the investment and maintenance of low-carbon assets in Generation as a supplier mechanism for renewable energy to the National Interconnected System and Free Consumers.

6.2.4 - Consider investment in electric power Transmission as a mechanism to facilitate the connection of renewable energy to the National Interconnected System.

6.2.5 - Prioritize energy from renewable sources when purchasing and trading energy.

6.2.6 - Invest in energy efficiency and conservation projects.

6.2.7 - In the business portfolio, consider mechanisms linked to climate change that enable the use of low-carbon energy, such as I-REC, Greenbonds, among others.

6.2.8 - When constructing assets, consider appropriate construction practices and technologies enabling minimum emissions of greenhouse gases, such as shielded substations, the use of drones, and others.

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6.2.9 - Incorporate measures to adapt to climate change into the operation and expansion of its assets in each of its businesses.

6.2.10 - Prepare, verify and disclose greenhouse gas (GHG) emission inventories, as well as manage its emissions.

6.2.11 - Monitor greenhouse gas (GHG) emissions from critical suppliers, proposing joint actions aimed at reducing and/or mitigating them.

6.2.12 - Take measures to reduce and mitigate greenhouse gas (GHG) emissions that enable low-carbon products and services to be offered.

6.2.13 - Adopt, develop and encourage low-carbon technologies in its processes.

6.2.14 - Promote research, development and innovation, seeking and implementing solutions that include adaptation to climate change and reduction of greenhouse gas (GHG) emissions in the operation and expansion of its businesses.

6.2.15 - Encourage the hiring of suppliers and the creation of partnerships with organizations and institutions committed to mitigating greenhouse gas (GHG) emissions.

**SPECIFIC LEGISLATION RELATED TO THE SUBJECT**

The Legislation and regulations applicable to Corporate Policies are organized in a specific notebook and are available for consultation on the Copel Sustainability Portal, the Investor Relations page and the Company's website.

Updates NPC 0303 of 12/08/2021 and updates and incorporates the content of NPC 0312 - Climate Change Policy, NPC 0317 - Private Social Investment Policy, NPC 0320 - Human Rights Policy, NPC 0323 - Environmental Policy, of NPC 0330 - Biodiversity Policy and NPC 0331 - Stakeholder Engagement Policy.

This Policy was approved at the 248th Ordinary Meeting of the Board of Directors - ROCAD on 03/20/2024.

Change control		
Date	Person in Charge	Description
03/20/2024	DRC/SGS Luisa C Tischer Nastari	Changes: Adaptation to Copel's new configuration and the new NPC model, grouping the other sustainability-related policies into NPC 0303 - Sustainability Policy.
	DRC/SGS/DGOS Adilson Dvulathca Julio Cesar Araujo M <sup>a</sup> de Fátima T. de Oliveira Sérgio Baptista Salgueiro	
	DRC/SGS/DSUS Ana Maria Antunes Guimarães	

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	<p>Juliana Fontoura Pires Prosdossimo Gabriela Ane Dresch</p> <p>Giovani Marcel Teixeira</p> <p>Vanessa Pereira Croge DRC/SGS</p>	<p>safety and relating to the detection of human rights violations in the supply chain.</p> <p>Chapter 4 Engagement with Related Parties</p> <ul style="list-style-type: none"> <li>• Inclusion of mention of the AA 1000 standard.</li> </ul> <p>Chapter 5 Private Social Investment</p> <ul style="list-style-type: none"> <li>• Inclusion of guideline 2.5 regarding stakeholder involvement; and</li> <li>• requirement to comply with the 2023 agenda, item "d" of guideline 2.6.</li> </ul>
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**ANNEX I**

Engagement with stakeholders, as recommended by the AA1000 standard - Stakeholder Engagement Standard (AA1000SES), consists of seventeen points grouped into four stages, namely:

Planning:

1. map and understand the profile of stakeholders;
2. determine engagement levels and methods;
3. identify the limits of disclosure;
4. design the engagement plan;
5. establish indicators;

Preparing:

6. mobilize resources;
7. build capacity;
8. identify and prepare for the risks of engagement;

Implementing the engagement plan:

9. invite stakeholders to engage;
10. inform stakeholders;
11. engage;
12. document engagement and its results;
13. communicate the results of engagement and action plan;

Reviewing and improving:

14. monitor and evaluate engagement;
15. learn and improve;
16. develop and monitor an action plan;
17. prepare a report on engagement.

Engagement with stakeholders, as recommended by the AA1000 standard - Stakeholder Engagement Standard (AA1000SES), must consider the levels and methods of engagement, as set out below:

Table 1 - Definition of levels and methods of engagement with each stakeholder:

<b>Engagement level</b>	<b>Engagement method</b>
Inform	Publications in the Company's official media; in-person or remote meetings; campaigns; sending newsletters, road shows; among others.
Monitor	Analyzing media and social media publications, monitoring indicators; among others.
Consult	Interviews; focus groups; applying quantitative or qualitative questionnaires; public meetings, in person or remotely; workshops; among others.

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Collaborate	Partnerships; shared projects; joint initiatives with stakeholders; among others.
Involve	Forums; building consensus processes about identified problems and proposals for mitigation, compensation or resolution; participation in decision-making processes; online engagement tools; focus groups; among others.