



coprel

SUSTAINABILITY REPORT

2024

www.coprel.com.br

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ABOUT THE REPORT

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It is with great pride and understanding of our responsibility, that we present Coprel's Energy and Generation Cooperative's first Sustainability Report, covering the period from January 1 to December 31, 2024.

This document represents an important milestone: it materializes our commitment to the principles of cooperativism and sustainability.

These pillars drive us to go beyond delivering energy, always pursuing cooperation as the best way to foster sustainable development.

Prepared in accordance with the Global Reporting Initiative (GRI) Standards, this is our first step delving into sustainability.

Cooperation is the foundation of our relationship with all stakeholders. Therefore, this report is an invitation to clearly and thoroughly understand our sustainability journey. It demonstrates how unity and collective interest are transformed into concrete actions, generating shared value and lasting positive impact.

With determination, we continue to cooperate and expand pathways, connecting people, businesses, and communities with the future.

For questions about this report or access to further information presented here, please contact us at: coprel@coprel.com.br



Since our foundation, we have adhered to solid values that guide our decisions and strengthen our performance:

PRESENCE:

Always being close, available, and connected.

**RESPECT:**

Acting with honesty and resoluteness, seeking efficient solutions.

**SUSTAINABILITY:**

Maintaining social, economic, and environmental commitment.

**SAFETY:**

Creating a safe environment for employees to thrive and for partners to trust.

**INNOVATION:**

Keeping a forward-looking perspective, attentive to the future.

COOPERATION:

Being a cooperative with a strong and collaborative network of people, companies, and communities.



PRESIDENT'S MESSAGE

GRI 2-22

The year of 2024 was both challenging and highly significant for us. We made progress in strategic projects, consolidated partnerships, formed alliances, expanded our operations, and created new business opportunities. This vision allowed us to remain steadfast despite the complex economic conditions and the extreme weather events faced in Rio Grande do Sul, alternating between severe droughts and the historic flooding of last year. This resilience is a direct reflection of our commitment to practices that not only ensure financial viability but also promote the environmental and social well-being of communities, reinforcing sustainability as a fundamental pillar for the longevity and success of our business. Operating in a state with unique characteristics, and with the purpose of fostering local economic development and

improving the living standards of communities, we see ourselves as part of the solution and highly responsible for ensuring business continuity in a sustainable way, under the pillars of ethics, transparency, and natural resource protection.

In March 2025, we held our Annual General Meeting, reporting on the results of 2024, with approximately R\$ 23 million in surpluses allocated to social programs benefiting our 58,000 members, as well as to investment funds for energy networks and clean and renewable generation projects. This strategic allocation of resources demonstrates our commitment to the financial sustainability of the business while driving initiatives with low environmental impact and high social value.

Jânio Vital Stefanello
President, Coprel

We finished the last year with over R\$ 188 million in investments towards tackling the challenges of continuing to grow and support our members and communities amidst the complex scenario in Rio Grande do Sul. Through collaboration, we have built solid foundations for the sustainable development of our business, delivering results for our members and for the communities where we operate. For us, sustainability is not just a trendy term but a strategic imperative that ensures the continuity of our operations and the creation of long-term value.

Within the scope of energy distribution, we have ongoing investments in three-phase energy, network modernization with pole replacement, equipment upgrades, and automation. However we also strengthened our participation in social programs that reinforce the principles of cooperativism and consolidate us as an organization with the purpose of transforming the lives of people and businesses through energy and digital inclusion. With the Mais Energia program, we provided financial support for



We brought fiber optic connectivity to rural areas, offering Coprel members not only energy but also high-quality internet access. This connectivity is crucial for digital inclusion and for business development in rural areas, directly contributing to the social and economic sustainability of communities.

Coprel Geração's investments are fundamental for the implementation of our social programs. We continue to advance in clean and renewable generation projects, such as the PCH Tio Hugo, which has been in commercial operation for over a year, and we have begun construction on PCH Santo Antônio. These projects ensure the continuity of our social programs through the revenue they generate, underscoring our commitment to environmental sustainability and to the future of the business, aligned with the pillars of cooperativism.

For Coprel to remain present in the lives of each member and the communities where we operate, it is essential to innovate and adapt to new market demands and energy models. In energy commercialization, we uphold Coprel's fundamental values in consulting for the Free Energy Market. Last year marked an important milestone with the opening of this market to all medium-voltage consumers, which boosted the growth of this sector. We remain prepared for new movements in this market, offering flexibility and better conditions to our members, always with the vision of building a more sustainable and accessible energy market.

In 2025, our target is to surpass R\$ 193 million in planned investments, supported by a strategic plan designed with responsibility and stability. Yet our main delivery goes beyond energy generation and distribution. Our legacy lies in generating value for the people of Rio Grande do Sul through inclusion, accessibility, and the availability of clean energy and digital access—so that businesses can thrive, and people can feel part of an equal, fair, and inclusive society for all.

I INVITE YOU TO JOIN US ON THIS JOURNEY, BRINGING ENERGY AND CONNECTIVITY TO OUR STATE AND HELPING BRAZIL PROSPER.

WHO WE ARE

GRI 2-1 | 2-6

Coprel is a cooperative operating in the energy and telecommunications sectors, connecting people and driving the sustainable development of the region. Our headquarters are located in Ibirubá, Rio Grande do Sul, and we are guided by the principles of cooperativism and responsible governance.

The Coprel ecosystem is composed of three interconnected business areas:

Coprel Energia

Encompasses the activities of Energy Distribution, Generation, and Commercialization:

- Distribution: delivers safe and high-quality energy to over 50,000 families in urban areas, rural properties, businesses, and companies, ensuring development and inclusion throughout our service area.
- Generation: produces clean and renewable energy through small hydroelectric plants, reinforcing Coprel’s commitment to sustainability and the energy transition.
- Commercialization: participates in the free energy market, offering competitive and innovative solutions to members, companies, and institutions, expanding autonomy and delivering clean, renewable energy, reducing energy purchase costs.

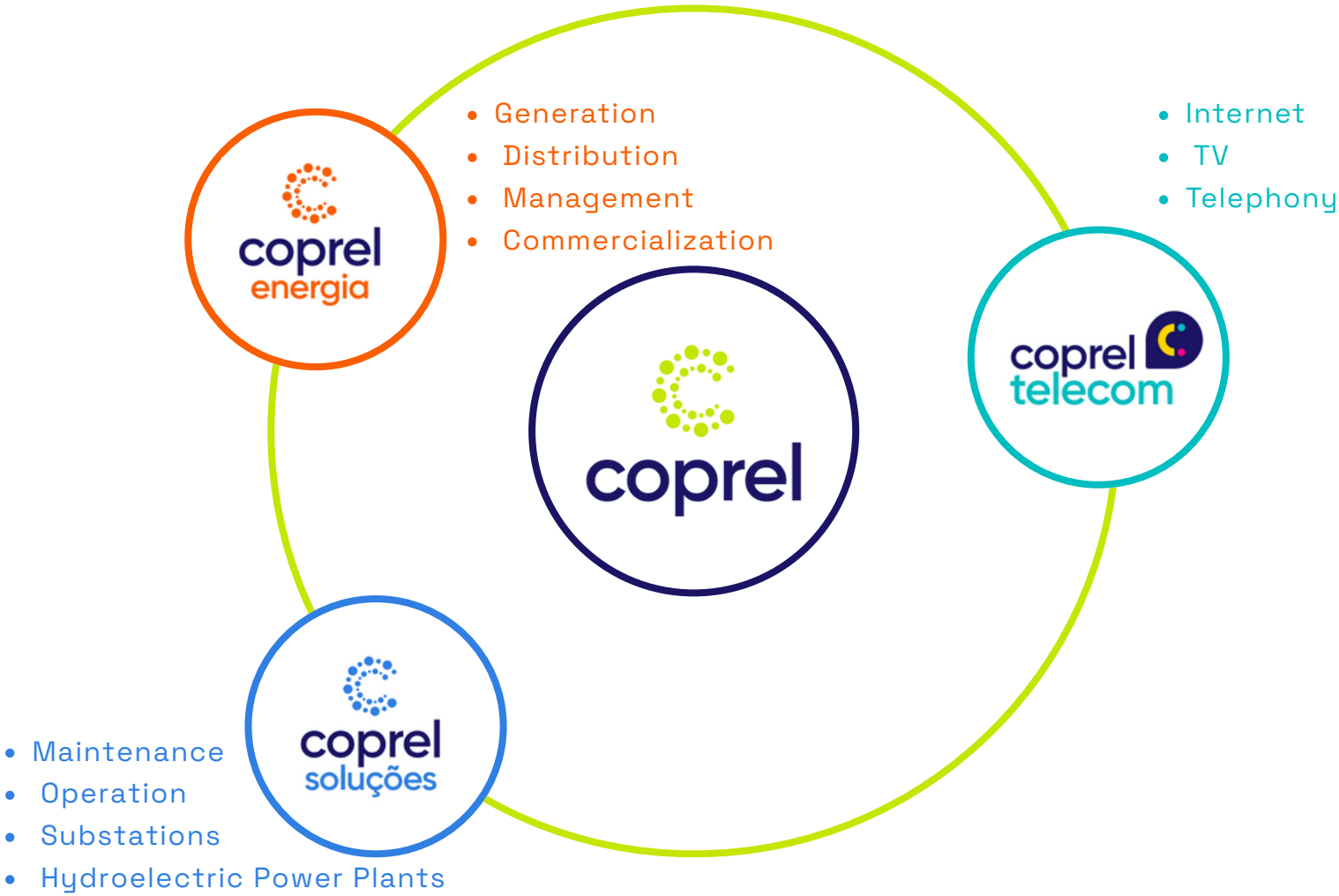
Coprel Telecom

A limited company controlled by Coprel, providing high-speed internet, telephony, TV, and digital solutions. Its mission is to bring the future closer to people and businesses, ensuring connectivity even in regions where traditional infrastructure is not available.

Coprel Soluções

A business unit focused on specialized technical services, such as preventive, predictive, and corrective maintenance of plants and substations, management of new line and electrical system construction, and support for the demands of companies and industries.

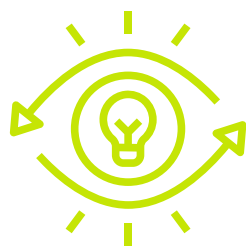
By integrating energy, connectivity, and innovative solutions, Coprel strengthens its mission of being ever-present in the lives of its members and communities, paving the way for a sustainable future.





Mission

To be present.



Vision

To be the preferred choice in Southern Brazil.



Objectives

Commitment;
Presence;
Delivery;
Excellence.



Commitment

To be present in order to always deliver the best.

Values:



Presence: Always being close, available, and connected.



Cooperation: Being a cooperative with a strong, collaborative network of people, companies, and communities.



Sustainability: Upholding social, economic, and environmental commitment.

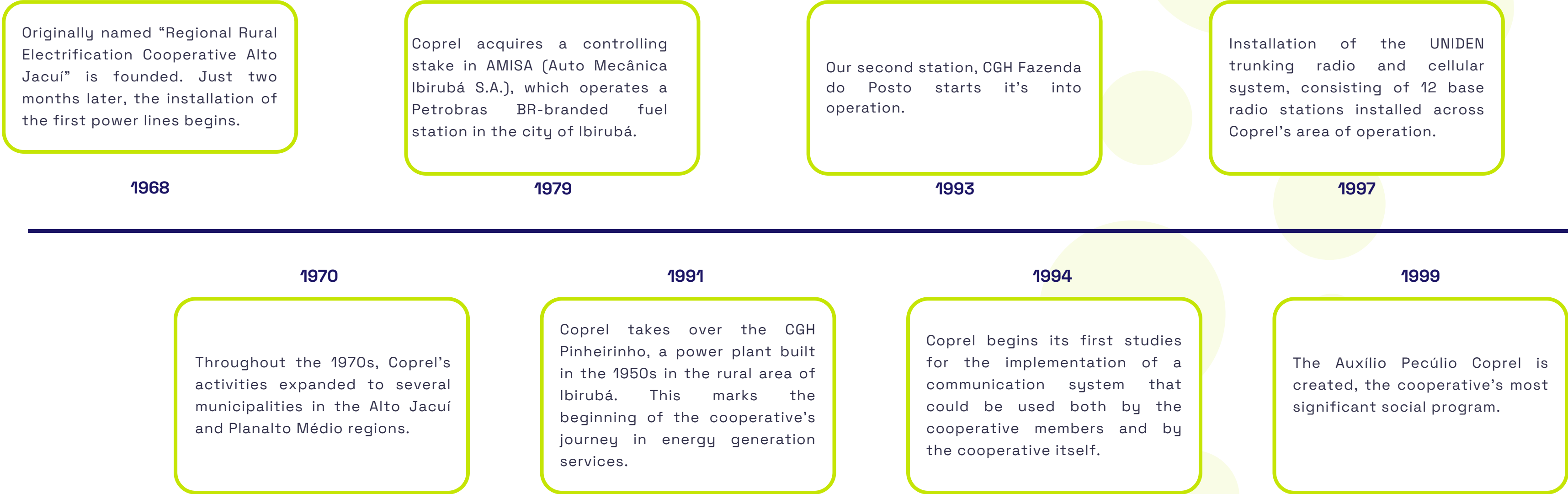


Respect: Acting with honesty and resoluteness, seeking efficient solutions.



Safety: Creating a secure environment for employees to thrive and for partners to trust.

COMPANY TIMELINE



LINHA DO TEMPO

The operation of Coprel's first self-built power plant, the PCH Cotovelo do Jacuí in Victor Graeff, begins.

2000

The birth of Coprel Soluções and the start of energy generation at the Dreher Small Hydroelectric Plant (SHP Dreher) in Salto do Jacuí, a plant that marks Coprel's participation in joint ventures with investors, forming the company BME Energia.

2009

Coprel is the first Brazilian concessionaire to hold an energy auction on the free market, generating a significant reduction in energy prices for its members.

2019

The Innovation Hub of Instituto Aliança is inaugurated, an initiative to promote innovation that involves Coprel's participation.

2023

The company is restructured into two cooperatives: Coprel Energia and Coprel Geração e Desenvolvimento.

2006

The creation of Coprel Telecom, which now consolidates all internet service offerings that were previously managed by Coprel Geração e Desenvolvimento.

2010

Beginning of Coprel Comercialização, another strategic planning initiative, preparing Coprel for the future of the energy market.

2022

The PCH Tio Hugo receives authorization from ANEEL for commercial operation.

2024

BUSINESS MODEL



Coprel Energia delivers high-quality electricity to households, businesses, communities, public spaces, and rural areas. We operate in distribution, with significant investments in new technologies and grid expansion; in generation, producing clean and renewable energy with low environmental impact; and in commercialization, with the objective of offering strategic management for energy purchases in the free market, thereby positively impacting our clients' results and the environment.



Coprel Telecom is the Coprel brand that brings the world to the palm of thousands of people's hands, whether in rural or urban areas, through a modern and extensive fiber optic network. With a strong presence in both urban and rural regions, we offer high-speed internet, TV, and telephone services for families and businesses. Our specialists ensure reliability and connectivity for daily life, enabling access to information and entertainment.



Coprel Soluções focuses on maximizing our clients' productivity by providing specialized services in the operation and maintenance of power plants and substations. With 55 years of expertise in electricity generation and distribution, we have become a benchmark in assuming responsibility for remote or on-site plant operations, acting as owner's engineering for investors, turbine and generation maintenance, calibration of meters and relays, as well as the administrative management of these units.

HIGHLIGHTS

Coprel Joins the Business Alliance of Passo Fundo to Strengthen Regional Development

In 2024, Coprel, was recognized as an innovative cooperative, joining the Business Alliance of Passo Fundo, an initiative aimed at driving sustainable regional development through collaboration among companies and cooperatives. This strategic partnership seeks to foster entrepreneurship, innovation, and cooperation, creating a more dynamic and prosperous business environment for all, and gave rise to the Hub Aliança.

Created to catalyze innovation, the Hub has already delivered remarkable results in its first year. It provides support to startups and companies with an appetite for developing technological and sustainable solutions. The Hub Aliança has advanced several initiatives, acting as a convergence point for talent and promoting a collaborative innovation ecosystem.

Coprel's participation in this pioneering movement broadens our opportunities for digital transformation, ensuring the cooperative remains aligned with the latest industry trends, while consolidating our role in promoting the region's sustainable economic growth and generating new business opportunities. Coprel also takes part in the **TecnoAgro, TecnoUnisc, Agregar, and UPF Parque hubs.**



2024 A SINGULAR YEAR

The year of 2024 was marked by major and complex challenges that tested the resilience of individuals and organizations. Between April and May, Brazil closely followed with concern the floods that deeply impacted Rio Grande do Sul.

Amid this adverse context, Coprel stood out for its resilience and collaboration. Although climate impacts created significant obstacles, the cooperative demonstrated adaptability and resilience through cooperation. Our teams worked to mitigate impacts, restore essential services, and ensure the safety of our members and the communities where we operate. This agility and dedication were crucial in maintaining service quality and the trust of our base.

In 2024, Coprel also undertook decisive actions to restructure its services: we ensured the necessary expansion and modernization for the future and optimized operations to meet emerging demands. By balancing strategic growth with restructuring and effective support, Coprel is now well-positioned to safeguard its competitive edge. This agility to adapt, coupled with a long-term vision, are the distinguishing factors that enabled the cooperative to emerge stronger and more consolidated in the market.

SOME NUMBERS



INNOVATIONS



CERTIFICATIONS, AWARDS, AND SEALS



“ Launched in 2019 by the OCB System, aims to highlight cooperative products and services. Coprel adopts the “SomosCoop” seal in its communication materials to help promote the Brazilian cooperative system.

The seal is part of a larger movement created by the national unit of Brazilian cooperativism, the OCB System, with participation from cooperatives across the country. This movement shares the same name as the seal, SomosCoop, and was designed to promote cooperativism and foster pride in being a cooperative.

”

“ Since October 2020, Coprel has been certified under the ABNT ISO 9001:2015 standard, which evaluates the Quality Management System, covering the “Individual and Collective Continuity Indicators” and “Commercial Quality Indicators.” In addition to being a requirement by ANEEL (National Electric Energy Agency) for licensed cooperatives, the ISO certification provides an opportunity to enhance processes and promote continuous improvement in work practices and member service.

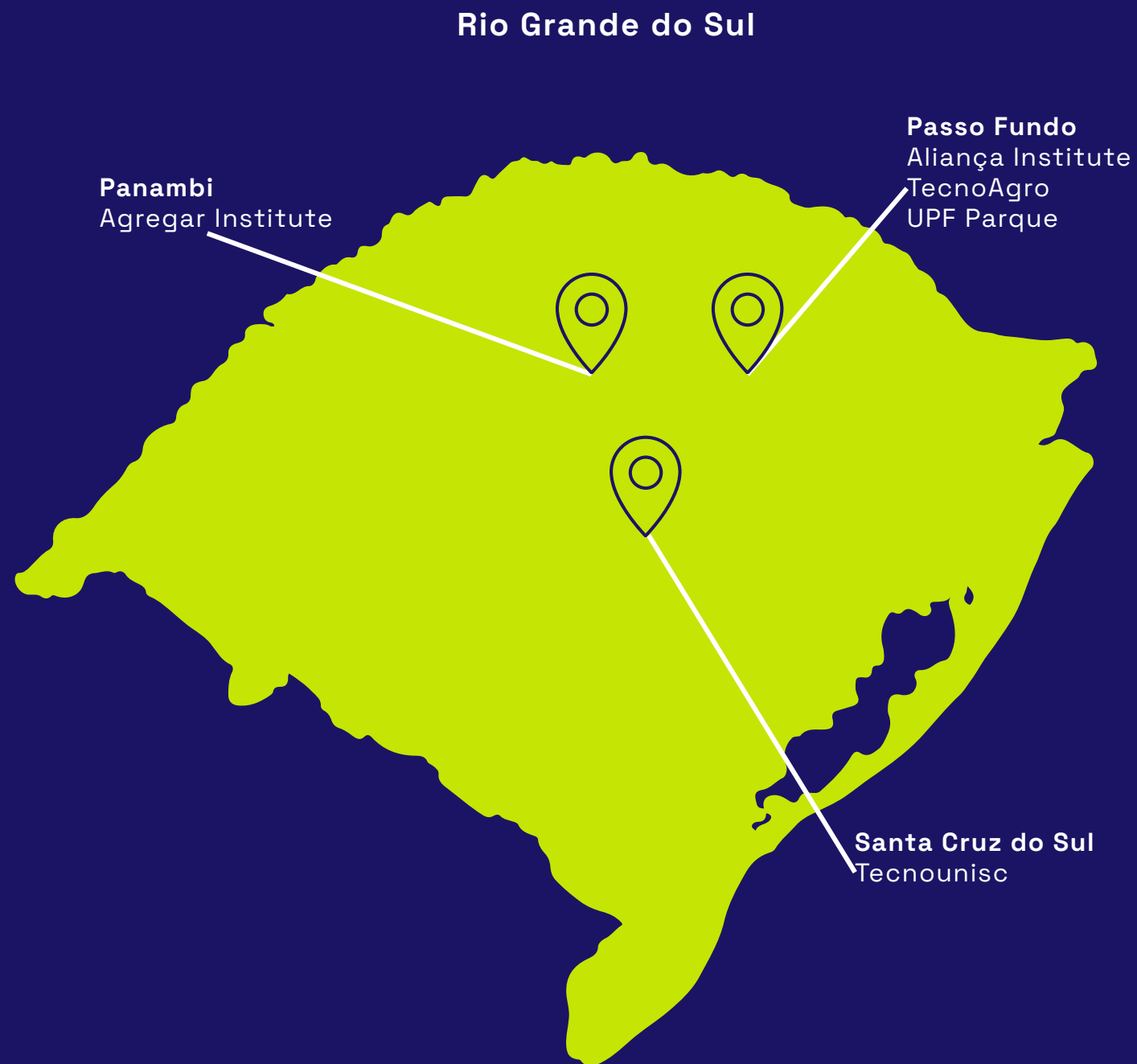
”

“ This award is presented by Abrint (Brazilian Association of Internet and Telecommunications Providers) and Teleco Inteligência e Telecomunicações, a company that provides consulting services and market information in the telecom sector. The nationally recognized award aims to highlight the expansion of connectivity to remote regions and the promotion of digital inclusion in the country. In 2024, Coprel Telecom received the 1st place trophy in the category of 5,001 to 50,000 accesses.

”

PARTNERSHIPS ESTABLISHED

GRI 2-28



OCB (Organization of Brazilian Cooperatives)



FECOERGS (Federation of Cooperatives in Energy, Telecommunications, and Rural Development of Rio Grande do Sul).



INFRACOOP (Confederation of Infrastructure Cooperatives)



ABRAPCH (Brazilian Association of Small Hydropower Plants)



ABRAGEL (Brazilian Association of Clean Energy Generation)



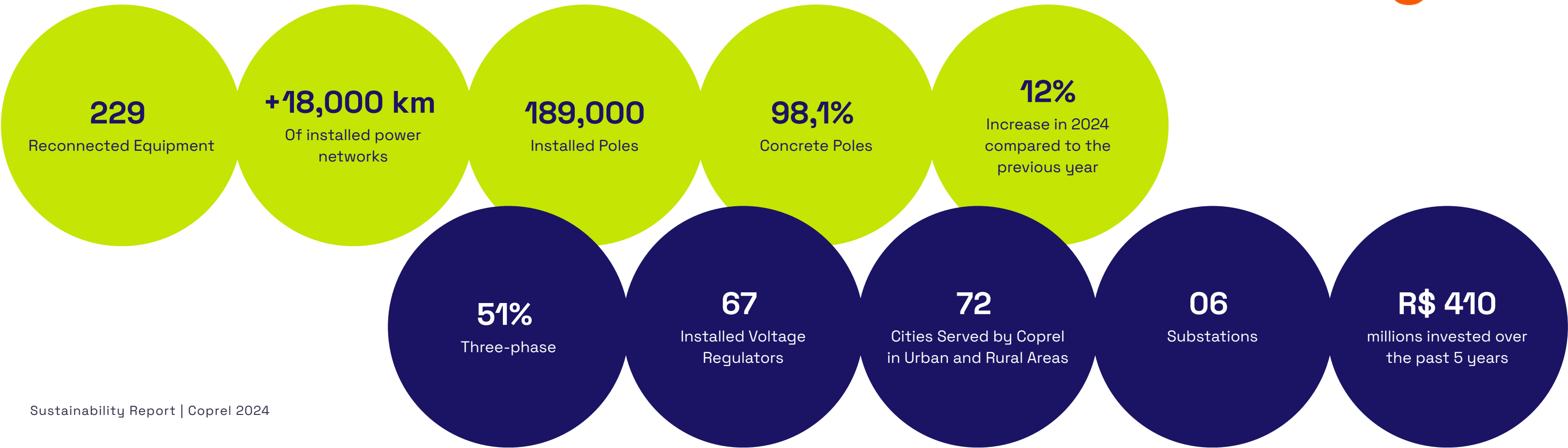
AGPCH (Rio Grande do Sul Association of Small Hydropower Plants)

Coprel Energia

GRI 2-6

Energy drives progress, especially in remote regions. Energy inclusion paves the way for digital inclusion and sustainable economic development in rural communities. For rural producers and entrepreneurs, electricity modernizes their activities. It enables irrigation, refrigeration of products, and the use of machines and electrical tools, increasing productivity and reducing losses. As a result, these entrepreneurs can access new markets, increase their income, and improve their quality of life. With electricity, digital inclusion becomes a reality, facilitating access to computers, smartphones, and the internet. This opens up a wide range of opportunities, such as information on new agricultural techniques, online courses, e-commerce platforms, and

management tools, connecting and empowering communities. Beyond the economic impact, energy and digital inclusion help keep young people in rural areas, providing access to education, new skills training, entrepreneurship, and entertainment. Investing in energy inclusion is, therefore, investing in the future of rural areas. It is a development strategy that promotes equity, drives local economies, and ensures that rural communities thrive, building a more connected future for all. This has been Coprel Energia’s approach, and we take pride in bringing electricity to remote and vulnerable regions.



Coprel Soluções

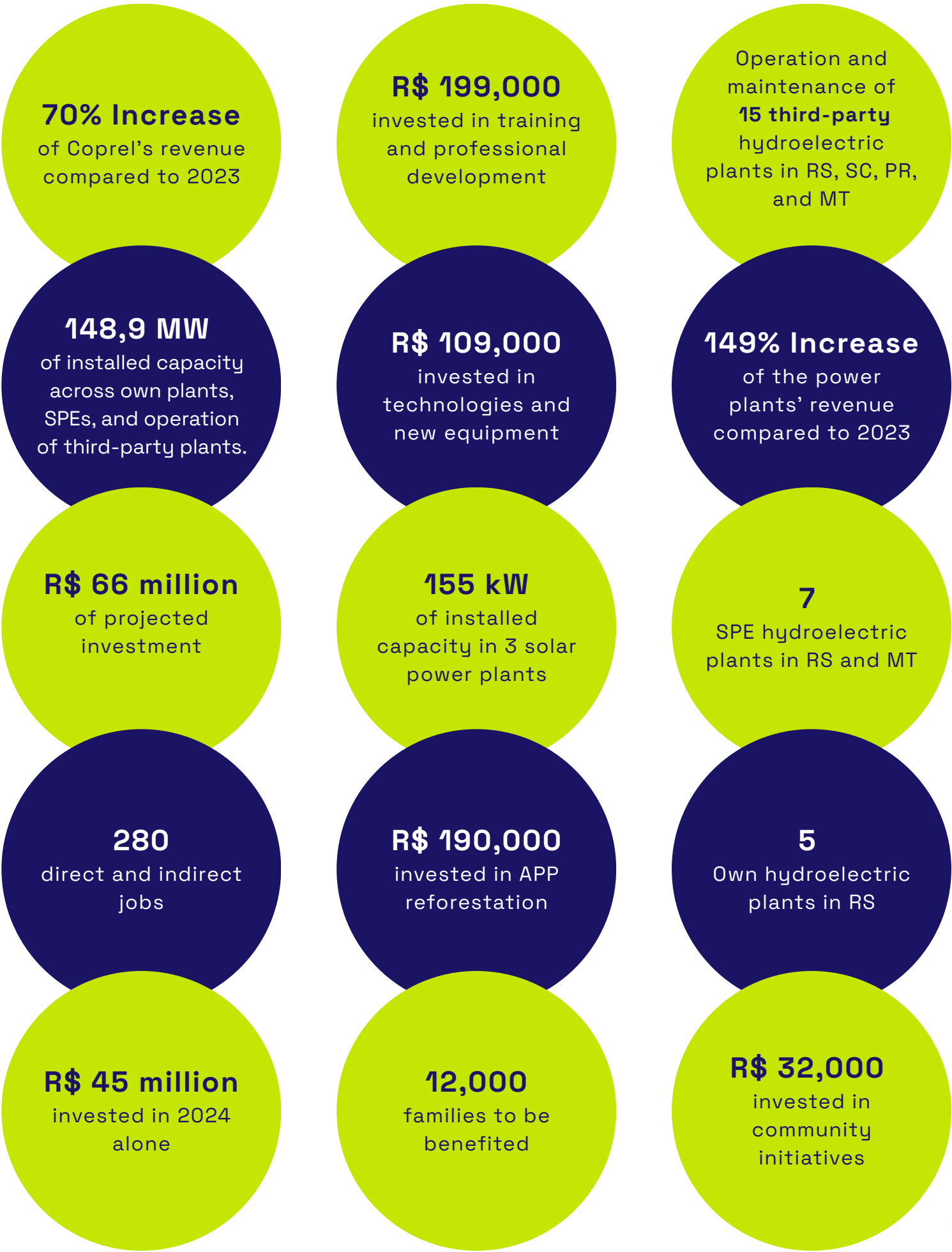
GRI 2-6

Coprel Soluções leverages more than 55 years of Coprel’s experience in the electricity sector, offering specialized services in the operation and maintenance of power plants, substations, and industrial facilities. This consolidated expertise, combined with robust infrastructure and highly qualified teams, ensures efficient, safe, and high-performance operations.

Our activities combine remote and on-site operations, with 24-hour monitoring from the Operations Center and specialized technical support. We also perform scheduled preventive and predictive maintenance, ensuring continuity and maximum availability of assets. In addition, we provide owner’s engineering services, supporting investors in technical and contractual management, always with transparency and compliance with environmental standards.

In 2024, Coprel operates 18 hydropower plants, including 4 proprietary plants, 7 plants under Special Purpose Entities (SPEs), and 7 third-party plants. Also in 2024, Coprel began construction of a new Small Hydropower Plant (SHP) in Victor Graeff, RS. In addition, we operate 3 solar plants in Ibirubá, RS, with a total installed capacity of 148.9 MW.

Coprel Soluções’ operational excellence not only ensures system reliability and efficiency but also directly contributes to sustainable development. Part of the revenue generated is reinvested into Coprel Geração’s social programs, benefiting members and communities. This integration of technical performance, socio-environmental responsibility, and local reinvestment reinforces our commitment to creating shared value and lasting results



A Coprel Telecom

GRI 2-6



Coprel Telecom is on a remarkable growth path, expanding universal internet access to an increasing number of municipalities and significantly gaining the trust of new customers. This successful trajectory not only consolidates the cooperative as a benchmark in the telecommunications sector but also directly reflects the excellence of its services and customer care.

Innovation allows us to provide internet, fixed-line, mobile, and pay-TV plans that are always up to date and aligned with market demands. In addition, our solutions are becoming increasingly accessible and inclusive, ensuring that more people can benefit from high-quality connectivity.

Main Achievements in 2024

- **Universal Internet Access** – Partnerships with public authorities, cooperatives, and agribusiness institutions.
- **Strategic Alliances** – Partnerships with cooperatives and local providers, enabling us to assume telecommunications services.
- **New Application** – Investments in technology and innovation to enhance our solutions.
- **Fleet Renewal** – Acquisition of new and modern vehicles aimed at reducing emissions.
- **Recognitions** – ABRINT Telecom Excellence Award; national media coverage of the Rural Connectivity project;
- **Participation in INOVATIC Congress** (Internet Projects Panel).
- **FUST School Connection Project Approval** – An initiative to provide high-quality internet access to public schools.



Coprel Manifesto

Home is where we feel we truly belong.
And that is what we strive to bring you, every single day.

We work so that you can feel at home without leaving your land,
welcomed at every interaction by people from our own community.

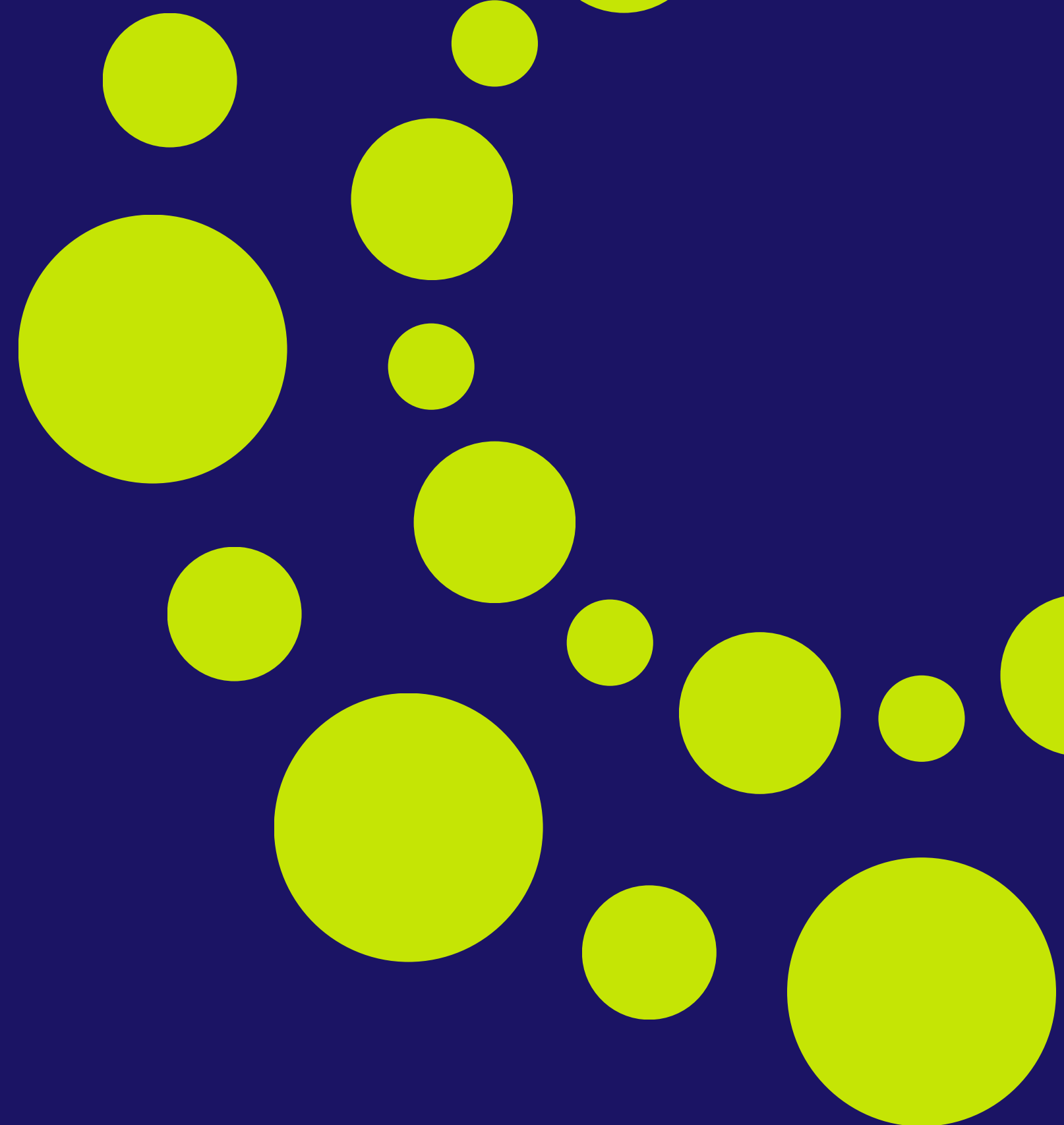
We connect you to the future to make your life easier, delivering
innovative solutions that respond to your needs. All so that you
can always enjoy the comfort and technology of a big city,
wherever you are.

And just like a home is only complete when it is full, our family has grown.
Today we are Coprel Energia, Coprel Telecom, and Coprel Soluções
for individuals and businesses alike. We are the union of people driving
sustainable development in our region. And we do this in the best way
possible: through cooperation.

Here, everyone benefits from quality services, close communication,
and social and environmental commitment. At Coprel, we spare no effort
to bring you the future — here and now.

Coprel. Cooperation That Connects You To The Future.





02. ESG Strategy

- ESG Guidelines
- Stakeholder Engagement
- Double Materiality Matrix
- Material Topics

ESG GUIDELINESS

Coprel's ESG Journey: A Commitment to a Sustainable Future

At Coprel, we understand that sustainability is no longer just a vision of the future, but it has become the foundation of the present. Incorporating this into our corporate strategy means recognizing that environmental, social, and governance practices are essential for organizational resilience and competitiveness. This strategy strengthens the cooperative's reputation, reduces risks, creates value for stakeholders, and ensures business continuity in a context of climate change, regulatory pressures, and increasing societal expectations.

For this reason, in 2024 we began a journey to strengthen our Environmental, Social, and Governance (ESG) practices as part of our 2025–2027 strategic planning. We partnered with a specialized consultancy,

experienced in the cooperative sector, to guide this path with security and strategic vision.

We carried out a comprehensive assessment aligned with leading global sustainability frameworks. We mapped risks, benchmarked our practices against the market, and identified strengths and opportunities for improvement. The result was a clear vision of where to invest, how to build team capacity, and which goals and indicators to prioritize in order to continue advancing.

At Coprel, ESG is a continuous process of learning and action. Based on this assessment, we are structuring a strategic plan to expand our positive impact, ensuring that members, communities, and future generations enjoy a more sustainable, fair, and prosperous future.

ESG Diagnosis:



28 Topics assessed



+ 1500 participants in the materiality process



18 Areas involved



576 Issues mapped

Like any organization that takes leadership seriously, we recognize both the achievements already attained and the areas requiring improvement. Clarity about our strengths enables us to maximize them, while identifying weaknesses provides the opportunity to act preventively and strategically—keeping Coprel at the forefront of responsible cooperativism.

Below, we present a summary of the strengths and weaknesses identified in our ESG journey, which will serve as the foundation for our actions in the next cycles:

Strengths:



Focus on Members: Actions aimed at service quality and member relationship, reinforcing customer satisfaction and loyalty



Environmental and Social Initiatives: Projects launched before 2024 and still in progress, highlighting pathways to integrate sustainability into strategy.



Management Infrastructure: Existence of an Integrated Management System (IMS), which can be leveraged to consolidate ESG indicators.

Opportunities for Improvement:



Environmental Management: Advancement required in preparing a GHG inventory, defining a climate plan, and setting clear targets for efficient use of natural resources.



Occupational Health & Safety and Training: Opportunity to strengthen health and safety indicators and develop specific training programs on ESG topics.



Diversity: Potential to increase representation in leadership positions and to establish a dedicated diversity policy.



Governance Update: Possibility to modernize policies, create monitoring committees, and strengthen control and oversight mechanisms.

STAKEHOLDER ENGAGEMENT

GRI 2-29

At Coprel, our relationship with stakeholders is prioritized according to the seriousness and relevance of each issue, through the channels available. Based on this analysis, we determine whether communication should reach a broader audience or if the solution is more effective when addressed internally, ensuring agility and precision in decision-making.

For the general public, we maintain continuous social communication programs that strengthen our connection with communities. One example is our daily radio program, broadcast between 6:00 and 7:00 a.m., which provides relevant and up-to-date information directly to the population through more than 50 stations. In addition, we use multiple channels to expand dialogue: social media for agile and transparent communication, and our toll-free phone line, where members and citizens can submit requests, questions, or contributions.

WANT TO TALK TO US? OUR SERVICE CHANNELS ARE AVAILABLE 24/7 THROUGH THE FOLLOWING NUMBERS:

- ☎ 116
- ☎ 0800 116 0116
- ☎ 0800 051 3196
- ☎ 0800 701 3196.

For each specific stakeholder group, we apply a unique form of communication:

Stakeholders	Approach
Members	Relevant communications via emails, assemblies, visits, WhatsApp, social media, meetings, and direct channels.
Communities / Customers	Relevant communications via emails, intranet, WhatsApp groups, social media, meetings, and other direct channels.
Employees / Staff	Relevant communications via emails, formal team meetings, intranet, WhatsApp, and direct channels.
Coordinators / Directors / Board Members	Relevant communications via emails, formal meetings, and other direct channels.
Government, Associations, and Unions	Relevant communications via direct channels, participation in governmental bodies, committees, and industry entities.
Suppliers	Relevant communications via emails, meetings, and other direct channels.

For us, engagement means listening, responding, and acting with clarity and responsibility. This is how we strengthen trust, maintain closeness, and ensure that everyone involved has a voice in our journey toward sustainable development.

MATERIALITY

GRI 3-1 | 3-2

We recognize the importance of aligning our business strategy with ESG performance criteria, and we are advancing our agenda to ensure greater robustness and effectiveness. Aligning business strategy with ESG standards is essential to provide resilience, effectiveness, and a forward-looking vision to our cooperative.

In 2024, we reinforced this commitment by placing special focus on the impacts of climate change—an urgent issue for communities and for business continuity. Extreme weather events in Rio Grande do Sul, with severe droughts followed by historic floods, raised urgent alerts about the need to understand the risks and potential damages to which Coprel and its ecosystem are exposed.

In this context, we joined efforts with SESCOOP and, with the support of a specialized ESG consultancy, began the development of our first Material Topics. The process involved interviews with key stakeholders, including the cooperative's leadership, as well as a sectoral analysis that identified priority topics. The next stage—an open consultation—engaged more than 1,500 people.

Building on these initial results, we identified the need to assess our externalities. To that end, we developed, in partnership with **DEEP ESG**, a **Double Materiality Matrix** that considers how Coprel impacts and is impacted by ESG issues. This thorough process resulted in the prioritization of 14 topics, based on analyses of impact, time horizon, financial resilience, and affected stakeholders.

**Below are the Material
Topics prioritized by
Coprel...**

COPREL'S MATERIAL TOPICS

GRI 3-1 | 3-2



Energy Efficiency



Corporate Governance, Transparency, and Ethics



Employee Well-being, Health, and Safety



Member Appreciation and Service



Commitment to Sustainable Development



Safety and Reliability of Offered Services



Strategy, Management, and Economic Performance



Innovation and Technological Transformation



Water Scarcity



Combating Climate Change



Organizational Resilience and Crisis Management



Impact on the Communities where it Operates



Employee Training and Development



Human Rights, Diversity, Equity, and Inclusion

03.

CORPORATE GOVERNANCE

- Governance Structure
- Board of Directors and Fiscal Council
- Corporate Governance, Transparency, and Ethics
- Risk Management
- Legal Compliance
- Financial Performance
- Technology and Information

GOVERNANCE STRUCTURE

GRI 2-9 | 2-10 | 2-11 | 2-12 | 2-13

Coprel's governance follows a cooperative model designed to ensure active member participation, transparency, and management efficiency. The organizational structure includes:

- **General Assembly of Members** – The highest decision-making body, responsible for defining strategic guidelines, electing board members, and approving accounts.
- **Board of Directors (Presidency)** – Responsible for the supervision and strategic direction of the cooperative.
- **Executive Board** – Oversees operational management and implements the strategies defined by the Board of Directors.
- **Fiscal Council** – An independent body that supervises financial management, ensuring compliance and transparency.

Coprel's governance structure is composed of leaders with diverse expertise, enabling balanced and sustainable decision-making. The Board of Directors is formed by members elected by the General Assembly and includes representatives of members as well as professionals with experience in cooperative management and sustainability. The mandate is defined according to internal regulations, promoting periodic renewal, social group representation, and diversity of skills.

The Executive Board consists of three directors responsible for the cooperative's shared management. Each director has specific responsibilities in the areas of Operations, Strategy, and Administration, with expertise in innovation, energy management, and sustainability.



BOARD OF DIRECTORS AND FISCAL COUNCIL

GRI 2-9 | 2-10

At Coprel, democratic and participatory governance is a fundamental pillar, guaranteed through the strategic role of the Board of Directors and the Fiscal Council. These bodies are essential for monitoring, planning, and evaluating the cooperative's investments, ensuring that decisions reflect the interests and needs of members.

The Fiscal Council is composed of 16 members, elected annually, ensuring constant renewal and agility in adapting to demands. The Board of Directors is composed of 12 members, elected every four years, providing stability and continuity in strategic guidelines.

The election of board members is a carefully designed process aimed at maximizing representativeness. Candidates are nominated by the 7 regions of the Advisory

Council, each grouping municipalities that share social, economic, and geographic characteristics.

This model ensures that the widest possible range of municipalities has a voice in the councils, strengthening diversity of perspectives and enabling more assertive decision-making.

Furthermore, Coprel actively encourages the participation of youth and women in its councils. The cooperative understands that greater representation of these groups is essential for building innovative ideas and developing solutions that truly make a difference in members' lives—driving the cooperative toward an even more prosperous and inclusive future.



BOARD OF DIRECTORS AND AUDIT COMMITTEE

GRI 2-9 | 2-10

Cooperative Members' Representatives and Technical Staff Executive Board



Jânio Vital Stefanello
President of Coprel Energia and
Coprel Geração



Elso Scariot
Vice President of Coprel Energia



Décio Floss
Vice President of Coprel Geração
and Secretary of Coprel Energia



Silvio Borghetti
Secretary of Coprel Geração

Management of Coprel's Other Business Units



Luis F. Volpato
Director of Coprel Telecom



Mateus Stefanello
Director of Generation and
Commercialization



Herton Azzolin
Director of Coprel Energia

CORPORATE GOVERNANCE, TRANSPARENCY, AND ETHICS

GRI 2-16 | 2-23

Our cooperative structure ensures integrity and participatory decision-making through the General Assembly of Members, the Board of Directors, the Fiscal Council, and the Executive Board, with regional representation and periodic renewal. This model guarantees a balance between strategy, oversight, and execution, reinforcing our commitment to responsible and long-term-oriented management.

Our commitments and policies are based on cooperative principles, applicable legislation, and internal integrity guidelines. We are continuously evolving in the formalization and updating of compliance instruments (such as the Code of Conduct, guidelines for the prevention of conflicts of interest, and anti-corruption policies), supported by internal communication, staff awareness, and standardized procedures. Transparency guides our accountability to members and society, with the disclosure of results, investments, and operational information.

Our Policies and Commitments



Sustainability Policy:

Integration of ESG principles into corporate strategy.
Commitment to energy efficiency and the transition to renewable sources.
Continuous monitoring of the environmental impacts of operations.



Code of Ethics and Conduct

Guidelines for responsible business practices.
Commitment to transparency and integrity in business operations.
Respect for human rights and communities..



Social and Environmental Responsibility Policy

Promotion of initiatives that benefit the communities served.
Education and awareness on responsible energy consumption.
Projects focused on environmental preservation.

Responsibilities and resources for this topic are shared: the Executive Board and support areas lead policies and controls; the Boards provide oversight; and operational teams carry out compliance routines. We operate under sectoral regulation (ANEEL and ANATEL, depending on the business unit), undergo regular audits and inspections, and maintain Management System practices that standardize processes, records, and evidence.

Our diligence and controls include risk mapping, segregation of duties, supplier contract reviews, access management, training programs, and legal compliance checks. For stakeholder feedback and accountability, we maintain institutional relationship channels for members, as well as dedicated privacy and integrity channels for receiving reports or complaints, with confidential investigation and timely handling.

CONFLICT OF INTEREST

GRI 2-15

Although Coprel does not currently have a formal policy specifically dedicated to the prevention of conflicts of interest, the matter is addressed internally with due attention through ongoing dialogues between directors and coordinators. In these discussions, the cooperative's values, mission, and purpose prevail as guiding references

For example, critical concerns are often communicated directly and verbally to the area Coordinator, who then presents them to the other Coordinators in a dedicated meeting, where the group evaluates whether the matter should be escalated to the Presidency.

Effectiveness in this area is monitored through service indicators and response times, audits (internal and external), monitoring of non-conformities, and action plans. Results and lessons learned feed into policy reviews, risk prioritization, and continuous process improvement. In this way, we strengthen stakeholder trust and ensure that governance—with ethics and transparency—continues to sustain business continuity and the development of the communities we serve.

for ethical decision-making aligned with collective interests.

This practice reinforces Coprel's commitment to transparency, integrity, and the preservation of trust—fundamental elements that sustain its relationship with members, employees, partners, and the community.



RISK MANAGEMENT

GRI 2-24 | 2-26 | 2-27



Risk Identification: A Strategic Pillar for Resilience and Continuity

At Coprel, we understand that identifying and managing risks is not only a requirement of the electricity sector but also a strategic commitment to protecting our members, consumers, suppliers, partners, and communities. Operating in Rio Grande do Sul, we face complex challenges ranging from extreme weather conditions to regulatory changes, requiring long-term planning, agile decision-making, and consistent investments.



Climate and Environmental Risks

The extreme events experienced in 2023 and 2024 in the state reinforced the importance of adapting our infrastructure. We are reviewing projects, relocating network assets, and adopting more resistant materials to ensure supply and reduce vulnerabilities, even in unpredictable scenarios.



Regulatory and Political Risks

The electricity sector is highly regulated, and changes in legislation, subsidies, and energy policies can affect our planning. Therefore, we continuously and strategically monitor the regulatory environment, acting preventively to safeguard our objectives and ensure stability for our members.

RISK MANAGEMENT

GRI 2-24 | 2-26 | 2-27



Operational and Technological Risks

Managing an electrical network requires technical excellence and constant attention. We invest in modernizing our equipment. In terms of oversight, all Coprel network projects are inspected and supported by qualified teams. In addition, cybersecurity and preventive maintenance are treated as priorities, reducing the risks of interruptions and systemic failures.



Market and Financial Risks

Fluctuations in energy prices, exchange rate variations for imported equipment, and changes in input costs require prudent financial management and a long-term vision. We work to mitigate default, ensure access to credit, and preserve our investment capacity.



Impacts of Risk Materialization

- For Members and Consumers: Supply interruptions affect comfort, safety, and productivity, compromising residential, commercial, and agricultural activities. Our commitment is to minimize these impacts through rapid and preventive actions.
- For the Local Economy: Sectors such as agriculture, industry, and commerce depend on energy to generate income and maintain jobs. Ensuring stability means directly contributing to regional development.
- For Suppliers and Partners: Maintaining solid and predictable relationships is essential. We work to avoid delays, preserve contract continuity, and strengthen the value chain.



REMEDIATION OF NEGATIVE IMPACTS

GRI 2-25

Coprel acts with transparency, agility, and responsibility to remediate negative impacts that it has caused or contributed to. We conduct satisfaction surveys with our entire member base every 24 months and, after each service or interaction, we apply NPS surveys via WhatsApp. In cases of dissatisfaction, the issue is registered in the system, directed to the responsible area, analyzed for root cause, and addressed with corrective measures- always with clear feedback provided to the member or customer.

The cooperative provides 24/7 service, maintains a presence on the platforms Reclame Aqui and Consumidor.gov, and offers channels for reporting complaints about services or conduct. All submissions are analyzed to prevent recurrence, leading to

improvements such as changing the notification channel for scheduled outages and maintenance, previously sent via SMS.

Our approach is proactive, ensuring correction and prevention of new impacts through audits, continuous monitoring, and investments in processes, technologies, and social and environmental projects that mitigate indirect impacts.

Stakeholders contribute to improving grievance mechanisms through feedback from surveys and service channels, which support process reviews and the implementation of improvements. Effectiveness is monitored by indicators such as average response time and resolution rate, ensuring agility and effectiveness in solutions.

LEGAL COMPLIANCE

GRI 2-23 | 2-24 | 2-26 | 2-27

At Coprel, legal compliance, integrity, and transparency are not only regulatory requirements: they are pillars that uphold our reputation, strengthen the trust of members, employees, and communities, and ensure the sustainable continuity of our business.

Commitment to Compliance

We strictly comply with all legal and regulatory requirements applicable to our sector, including standards from the National Telecommunications Agency (ANATEL), the National Electric Energy Agency (ANEEL), the National Water Agency (ANA), provisions of the General Data Protection Law (LGPD), and federal, state, and municipal environmental regulations. Moreover, we publish our annual report with detailed information on results, investments, and actions, ensuring clarity and accessibility for all stakeholders.

In 2024, we advanced in mapping internal processes, a fundamental step to optimize operational efficiency and to support the preparation of our first Sustainability Report (baseline year 2024). This document will be a milestone in demonstrating our commitment to environmentally responsible, socially fair, and economically viable practices.

Integrity and Ethical Culture

Integrity is the principle that guides our decisions and behaviors. Although a formal conflict-of-interest prevention policy has not yet been implemented, the issue is addressed internally among directors and coordinators, based on the cooperative's values and mission. We are strengthening instruments such as codes of conduct, whistleblowing channels, and anti-corruption policies, while promoting dialogues and engagement actions to consolidate an ethical organizational culture at all levels.

Our channel for reporting issues related to privacy and data protection is **privacidade@coprel.com.br**, available to members, customers, and other stakeholders.

Listening and Responding to Stakeholder Demands

We maintain formal channels so that anyone can raise concerns or request guidance, including telephone service, institutional email, platforms such as **Reclame Aqui** and **Consumidor.gov**, and satisfaction surveys. All submissions are recorded, analyzed by the relevant area, and responded to transparently, with process adjustments implemented to prevent recurrence.

FINANCIAL PERFORMANCE

GRI 201-1

Coprel’s economic health is directly linked to the regional development we pursue. Generating value for our members strengthens the purpose of our operations. Our performance is guided by solid strategic planning, ambitious goals, and the commitment to managing resources with efficiency, responsibility, and a long-term vision.

2024 Results

We closed the year with BRL 520.542 million in gross revenue, an immediate liquidity ratio of 1.14, and total liquidity of 1.39, reaffirming our capacity to meet obligations and ensure continuous investment. Investments totaled BRL 188.455 million, allocated to modernizing the electricity system, improving energy quality, and expanding services. Our customer base closed the year with 58,186 active customers and 1,135 new customers, reflecting the trust placed in the cooperative.

Our positive economic performance translates into the following benefits:



Job creation (direct and indirect), strengthening the local economy.



Increased income and greater consumption through the payment of wages, benefits, and charges.



Social and training programs that encourage rural settlement, promote family succession, social inclusion, and professional qualification.



Tax contributions supporting public policies in health, education, and infrastructure.



Investments in innovation and competitiveness, including the adoption of sustainable technologies and circular economy practices.



Environmental projects such as reforestation, monitoring of fauna, flora, and water quality, which support ecosystem regeneration.



Management and Mitigation of Financial Impacts

To prevent and mitigate negative impacts, we conduct rigorous reviews of financial statements, strict budget planning, weekly indicator analyses, and in-person meetings with boards and communities. In adverse situations, we respond with process redesign, assertive management of the investment plan, continuity of social programs, and reassessment of strategic actions.

To enhance positive impacts, we invest in market analysis, contingency plans for climate events, efficient inventory management, and project feasibility assessments.

Monitoring and Continuous Learning

We monitor the effectiveness of actions through indicators such as DEC, FEC, DIC, FIC, service indices (INS, IAB, TME), and satisfaction surveys. Progress is discussed in crisis committees, meetings with the Executive Board and Councils, and in lessons-learned reports, which feed into process improvements and internal policies.

**WANT TO LEARN MORE ABOUT COPREL AND
OUR RESULTS?
ACCESS OUR BALANÇO SOCIAL**



HOW DOES COPREL APPROACH TECHNOLOGY AND INNOVATION?

Technology and Innovation: Cooperating for a Sustainable Future

At Coprel, technology and innovation are not merely support tools—they are strategic pillars that drive our operational efficiency, strengthen our competitiveness, and sustain our ability to adapt and grow. Our commitment is clear: to innovate in order to serve better, safeguard the present, and ensure a sustainable future for all members, employees, and communities.

Our commitment to technology and process automation goes beyond operational efficiency. We work to:

 **Strengthen data security and privacy, in compliance with the LGPD, ensuring the protection of rights and transparency in the use of information.**

 **Reduce natural resource consumption through smarter and more automated processes.**

 **Improve work quality, freeing our employees from repetitive tasks and enabling them to dedicate energy to strategic and creative activities.**

To prevent risks and maintain the integrity of information, we adopt data classification and protection policies, robust security technologies, continuous staff training, and systematic monitoring. We know that innovation governance requires both vision and discipline, which is why we invest in research platforms, specialized training, and cross-functional integration—strengthening a culture of learning and excellence.

Although we do not yet have formalized targets, our objectives are clear: to keep Coprel operational, protected, and prepared to respond quickly to market transformations. Dialogue with our stakeholders is essential. We are constantly assessing needs and presenting solutions to management that reinforce our digital security and our ability to innovate responsibly. In this way, we transform every technological advancement into an act of cooperative leadership—guiding our present and paving the way for a sustainable future for all.

Technology and Innovation Help Us To:



Reduce rework by more than 70% through an integrated sales system, improving timelines and expanding opportunities.



Actively pursue solutions to internal challenges.



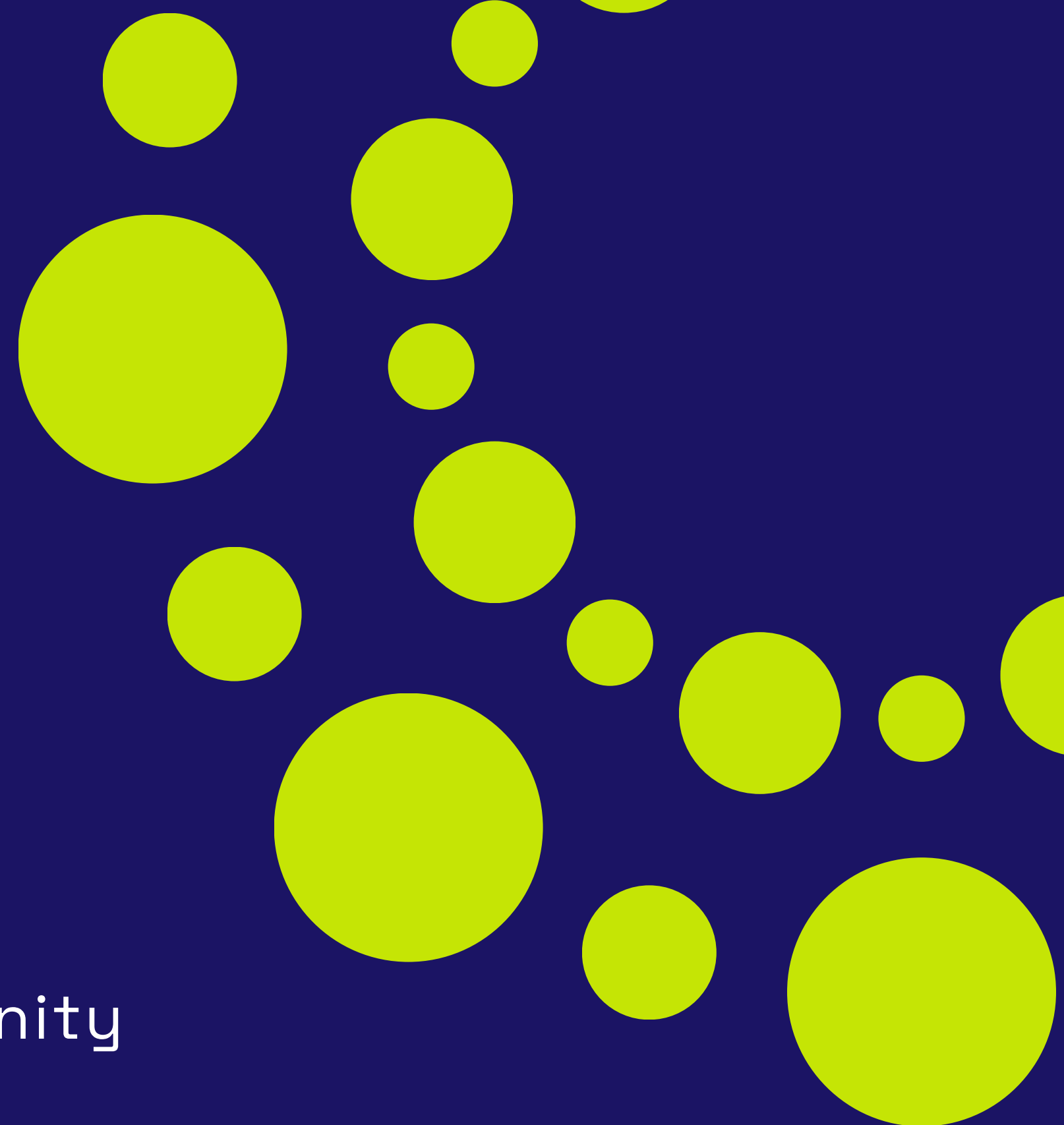
Develop new products based on performance indicator analysis.



Direct our formal R&D investments through projects approved in government innovation programs (PID).



Optimize the customer journey for faster, safer, and more efficient service.



04.

Social Pillar

- Our People
- Profile of Our Employees
- Members: Investments and Profile
- Human Capital Development
- Training and Capacity Building
- Private Social Investment and Community Relations
- Innovation and Development of Sustainable Products and Services

OUR PEOPLE

GRI 2-7 | 2-8

At Coprel, leading responsibly means caring for and valuing the cooperative's most important asset: its people. It is our employees who, through dedication, technical expertise, and daily commitment, ensure service excellence and uphold the trust that our members place in us. More than executing activities, they transform our strategic vision into tangible results, maintaining Coprel's position as a benchmark in the energy and telecommunications sector.

Guided by solid management and a constant pursuit of excellence, we invest in developing skills, fostering engagement, and ensuring the safety of our teams by creating the conditions for them to perform their roles with quality and confidence. This approach not only ensures operational efficiency but also strengthens alignment with our values and long-term objectives.





EMPLOYEE PROFILE

GRI 2-7 | 2-8

The profile of Coprel's employees reflects the strength of our people management and allows us to evaluate the evolution of our workforce over time. The following information provides a clear view of team composition, staff movements during the period, and aspects related to safety and labor relations, serving as the basis for decisions that support the quality and efficiency of our services.

EMPLOYEE PROFILE

GRI 2-7 | 2-8



Coprel Energia	2023	2024
Number of employees at year-end	249	250
Number of terminations during the year	36	43
Number of hires during the year	49	45
Male employees	165	168
Female employees	81	81
% of leadership positions held by men	20	19
% of leadership positions held by women	6	7
Work accidents with leave of absence	3	27
Labor lawsuits	2	2
Outsourced employees	213	197

Education	2023	2024
Primary	30	27
Secondary	83	80
Technical:	85	82
Higher Education	30	34
Postgraduate	18	21
Master’s	3	3

Age Group	2023	2024
Under 20	24	13
21–40 years	153	144
41–50 years	55	69
51–60 years	11	17
Over 60	6	4

EMPLOYEE PROFILE

GRI 2-7 | 2-8



Coprel Soluções	2023	2024
Number of employees at year-end	44	56
Number of terminations during the year	11	7
Number of hires during the year	10	19
Male employees	39	52
Female employees	5	7
% of leadership positions held by men	100	100
% of leadership positions held by women	1	0
Work accidents with leave of absence	1	0
Labor lawsuits	2	0
Outsourced employees	79	74

Education	2023	2024
Primary	3	6
Secondary	20	23
Technical:	10	10
Higher Education	7	10
Postgraduate	18	21
Master’s	3	3

Age Group	2023	2024
Under 20	3	4
21–40 years	24	30
41–50 years	8	14
51–60 years	6	7
Over 60	3	1

EMPLOYEE PROFILE

GRI 2-7 | 2-8



Coprel Telecom	2023	2024
Number of employees at year-end	109	157
Number of terminations during the year	40	85
Number of hires during the year	15	30
Male employees	80	111
Female employees	29	46
% of leadership positions held by men	6	7
% of leadership positions held by women	1	1
Work accidents with leave of absence	0	0
Labor lawsuits	0	3
Outsourced employees	115	90

Education	2023	2024
Primary	0	2
Secondary	45	69
Technical:	3	3
Higher Education	20	29
Postgraduate	9	10
Master’s	1	1

Age Group	2023	2024
Under 20	20	30
21–40 years	77	110
41–50 years	11	12
51–60 years	1	5
Over 60	0	0

HUMAN CAPITAL DEVELOPMENT

GRI 401-1 | 404-2 | 404-3

At Coprel, human capital development is guided by a strategy that integrates the enhancement of technical skills, the strengthening of behavioral competencies, and the preparation of leaders and teams to respond effectively to present and future challenges. Investing in people means strengthening business sustainability, preserving service quality, and maintaining the trust that our members place in us.

In 2024, we allocated significant resources to training programs, technical development, and occupational safety initiatives, ranging from technological updates to managerial training. Although the detailed measurement of average training hours by gender and job category

is still being consolidated, we have advanced in implementing systems to record and monitor these indicators systematically, ensuring greater accuracy and comparability in future reporting cycles.

The improvement process also includes the restructuring of training management and performance evaluation mechanisms, ensuring that each employee has clarity regarding goals, results, and opportunities for growth. This commitment extends to the highest levels of governance, fostering leadership that is trained, aligned with the cooperative's values, and prepared to guide Coprel responsibly and safely into the future.

TRAINING AND CAPACITY BUILDING

GRI 404-1

In 2024, Coprel significantly increased its investments in Training and Professional Development, ensuring that training programs kept pace with the cooperative’s strategic and operational needs. Resources were allocated to initiatives ranging from technological updates and specialized technical training to the strengthening of behavioral competencies, leadership development, and practices aimed at preventing occupational risks.

The increase in investments reflects our commitment to preparing teams for the growing challenges of the sector, strengthening innovation capacity, and consolidating safety and operational excellence practices. The systematization of monitoring average training hours by gender and job category is in progress, allowing future reporting cycles to present these indicators in a more detailed and comparable manner.

Business Unit – Training Investments	2023 (R\$)	2024 (R\$)	Variação (%)
Coprel Energia	582.978	927.939	59.20%
Coprel Geração and Development	125.011	199.739	59.70%
Coprel Telecom	199,619.38	336,609.96	59.70%



PRIVATE SOCIAL INVESTMENT AND COMMUNITY ENGAGEMENT

GRI 413-1 | 413-2

At Coprel, private social investment is conducted in a planned and strategic way, aligned with our responsibility to lead regional development and strengthen ties with the communities where we operate. More than isolated actions, we seek initiatives that leave a legacy, expand opportunities, and promote social cohesion.

Regional Development and Community Partnerships

In 2024, we allocated BRL 2.17 million to social, cultural, educational, and sports projects, directly benefiting more than 45,000 people in our area of operation. The initiatives ranged from improving community infrastructure to supporting events that strengthen cultural identity and stimulate the local economy. All actions were carried out in partnership with public authorities, social organizations, and community leaders, ensuring alignment with the real needs of the population.

Digital Inclusion and Access to Education

Coprel Telecom continued expanding its fiber optic network to rural areas and small municipalities, connecting more than 120 schools and public institutions throughout the year. This expansion contributed to digital inclusion and enabled students and families to access new educational and professional opportunities.

Cooperative Education

We maintained training programs for members, managers, and employees, with more than 3,200 participants in courses, lectures, and events on cooperativism, management, and innovation. These initiatives strengthen the understanding of cooperative principles and stimulate active participation in the life of the cooperative.

Cultural, Sports, and Social Promotion

Through our own resources and tax incentive laws, we supported 27 projects in cultural, sports, and social areas. Sponsorships and support enabled regional events, cultural heritage preservation initiatives, and youth sports programs, generating direct and indirect positive impacts in communities.

Coprel has consolidated a model of private social investment that goes beyond financial contributions: it is a commitment to continuous presence, open dialogue, and joint solution-building with communities. We believe that regional development is only sustainable when it involves the active participation of members, public authorities, social organizations, and the general population.

Our programs and projects are not limited to meeting short-term demands; they aim to generate long-lasting benefits, promote social inclusion, expand access to opportunities, and strengthen community bonds. Our initiatives range from education and environmental preservation to support in health, culture, sports, and strengthening local economic activities.

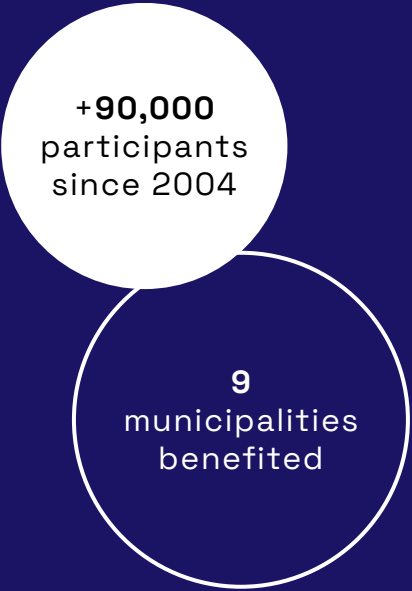
We present below Coprel's main social programs and projects, detailing their scope, coverage, results, and investments—reinforcing the transparency of our actions and our alignment with sustainable development guidelines.

Learn more in our:
[Annual Social Report](#)



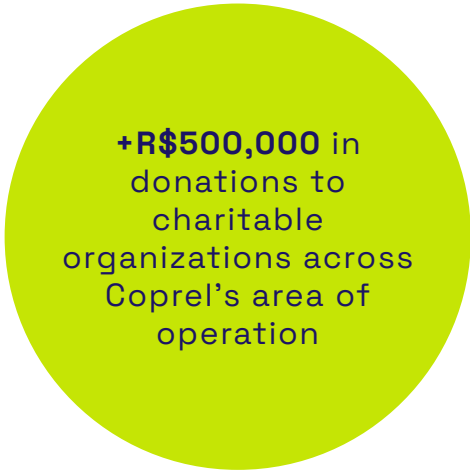
Coprel at School

A social responsibility and education initiative, its purpose is to actively contribute to building a more conscious future. Developed to engage students in a playful way, the project uses a theatrical performance to encourage reflection on everyday behaviors that, collectively, have a significant impact. Coprel at School is supported and financially sponsored by the Ocergs-Sescoop/RS System, and in 2023 it contributed to Sescoop/RS being recognized with the Top Citizenship Award from the Brazilian Association of Human Resources (ABRH-RS).



Good Connection

This campaign is a social initiative that allocates 50% of the first monthly payment from new internet contracts to charitable organizations within Coprel’s service area, such as cancer support groups, senior care institutions, and organizations that assist people with disabilities. The initiative reinforces the cooperative principle of Concern for Community, strengthening Coprel’s connection with the regions where it operates and supporting the sustainability of organizations that rely on donations and volunteer work to continue their activities.



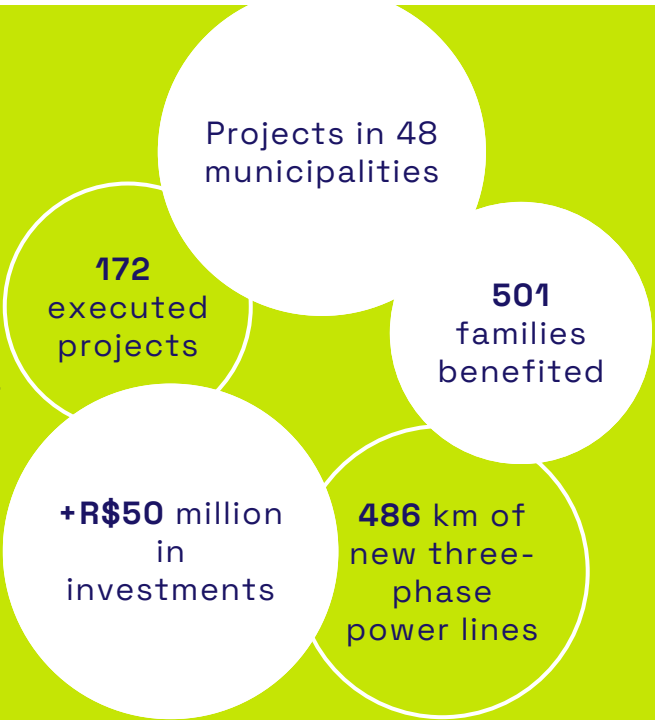
More Energy Fund

The More Energy Fund is a social program created by Coprel to provide financial support to cooperative members who need to increase the electrical capacity of their rural properties, enabling the expansion of the existing power grid or the transition to two-phase or three-phase networks. This initiative ensures greater energy availability for investments in modern equipment and the strengthening of productive activities. The fund covers up to 60% of the member’s financial responsibility (with a cap of R\$30,000 per project) and offers flexible payment terms for the remaining balance — up to 48 monthly installments with reduced interest rates. The resources come from the cooperative’s surplus funds, allocated through the General Assembly. Through this program, the More Energy Fund supports high-impact rural production needs such as dairy operations, poultry farms, pig farming, horticulture, and small-scale irrigation.



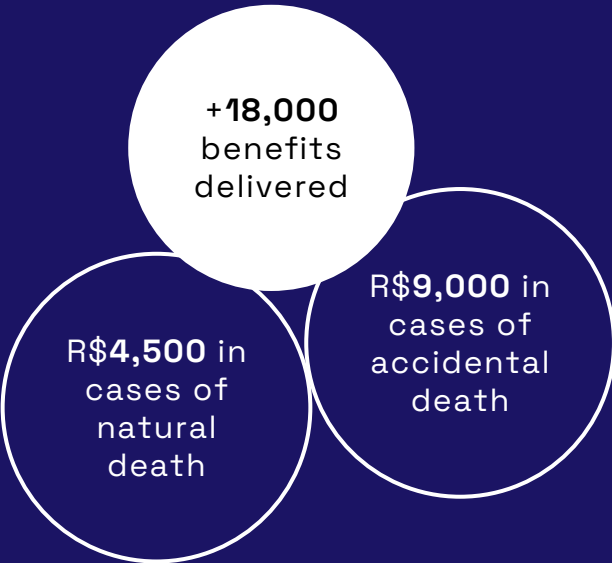
Strong Energy in the Countryside

The Strong Energy in the Countryside program is an initiative of the Government of the State of Rio Grande do Sul, developed in partnership with rural electrification cooperatives—including Coprel—and with the support of local municipalities. Its goal is to expand the availability of three-phase power networks in rural areas, enabling the modernization of productive activities, the use of higher-power equipment, and improvements in the quality of electricity supply. Through the program, Coprel subsidizes up to R\$20,000 per beneficiary family and offers accessible financing options with terms of up to 48 months, reduced interest rates, and billing through the electricity invoice. This model allows producers to invest in electrical infrastructure in a sustainable and planned way. The program highlights the importance of cooperation between the public sector and cooperativism, directly contributing to income generation, family farming competitiveness, and the retention of young people in rural areas.



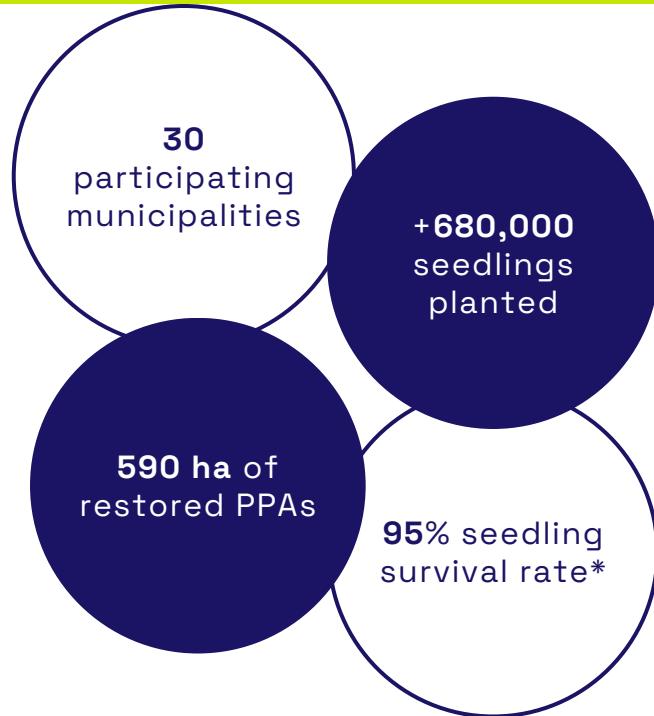
Bereavement Assistance Fund

Created in 1999 by resolution of the cooperative members during the Ordinary General Assembly, the Bereavement Assistance Fund is a social program that reflects Coprel’s commitment to providing support and solidarity to its members and their families, especially in times of loss. The main objective of the program is to offer financial assistance to the family of a member in the event of death (of the member, spouse, or children up to 21 years of age). The benefit is funded through the cooperative’s annual surplus and a symbolic monthly contribution of just R\$3.14 from each member.



Coprel Ecology

Recognizing the environmental impact caused by its infrastructure investments—such as the construction and improvement of power grids—Coprel actively invests in compensatory environmental actions. Since 2004, the Coprel Ecology Project has been the company’s main initiative in this area, contributing to the restoration of Permanent Preservation Areas (APPs) and fulfilling mandatory reforestation requirements in an innovative and cooperative way. The project is carried out in partnership with municipal governments and local farmers in Coprel’s areas of operation. Coprel provides native tree seedlings, stakes, and technical assistance, ensuring sustainable management. All planting activities are monitored by a forestry engineering team for a period of five years.



• Last 5 years

Coprel's private social investment is directed towards generating tangible results in communities. Through structured programs and partnerships, we strengthen the local economy, expand access to essential services, and encourage social participation by continuously contributing to regional development.



FAIR WORK, EMPLOYEE HEALTH AND SAFETY

At Coprel, people management is guided by the conviction that operational efficiency and the continuity of essential services depend on teams that are well-prepared, protected, and committed to high performance standards. As a leader in infrastructure cooperativism, the cooperative establishes clear guidelines to ensure that all employees operate in compliance with labor legislation and applicable safety regulations, preserving both physical integrity and organizational stability.

Internal governance objectively defines workplace safety and health standards, ensuring their implementation across all business units. Occupational Health and Safety programs prioritize preventive actions, systematic inspections, and investments in equipment, technology, and training, which strengthens our ability to respond and mitigate risks.

The technical and operational development of employees is treated as a strategic investment, ensuring that each professional performs with efficiency and safety. Coprel continuously monitors its occupational health and safety indicators, making adjustments whenever necessary to maintain compliance and protect its human capital.



Sustainability Report | Coprel 2024

INVESTMENTS IN HEALTH, SAFETY, AND TRAINING — 2023/2024

Investment Category	Coprel Energia 2023 (R\$)	Coprel Energia 2024 (R\$)	Coprel Geração 2023 (R\$)	Coprel Geração 2024 (R\$)	Coprel Telecom 2023 (R\$)	Coprel Telecom 2024 (R\$)
Health	1,005,459	1,177,514	190,029	236,495	98,380.63	197,214.32
Occupational Safety and Health	415,874	408,309	81,100	90,698	202,016.16	211,106.88
Training and Development	582,978	927,939	125,011	199,739	-	-

Consistent investments and dedicated attention to occupational health and safety reinforce our commitment to protecting human capital as a core business strategy. The variation in indicators between 2023 and 2024 reflects not only changes in the operational context but also our ability to respond quickly to new demands and strengthen preventive measures. This approach enhances organizational resilience, ensures the continuity of essential services, and preserves the trust of members, partners, and communities.

Indicator	Coprel Energia 2023	Coprel Energia 2024	Coprel Geração 2023	Coprel Geração 2024	Coprel Telecom 2023	Coprel Telecom 2024
Employees at the end of the period	249	250	44	56	107	160
Hirings during the period	49	45	10	19	40	85
Terminations during the period	36	43	11	7	15	30
Work-related accidents with leave	3	5	1	0	0	0
Labor lawsuits	2	2	2	0		

WORKER HEALTH AND SAFETY

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

At Coprel, occupational health and safety management is treated as a strategic pillar for operational continuity and the preservation of human capital. All initiatives are structured in an integrated manner, connecting policies, programs, and indicators into a unified system of prevention, monitoring, and continuous improvement. This approach ensures that practices are applied consistently across all units and aligned with legal requirements and industry best practices.

MANAGEMENT SYSTEMS

GRI 403-1

Coprel adopts a unified occupational health and safety management system, ensuring coherence in practices and standardization of procedures across all units. The scope covers 100% of direct employees, encompassing administrative, operational, and field activities.

The system is based on four pillars:

- **PGR** – Risk Management Program (Programa de Gerenciamento de Riscos): identification, assessment, and control of occupational risks.
- **PCMSO** – Occupational Health Medical Control Program (Programa de Controle Médico de Saúde Ocupacional): continuous monitoring of workers' health.
- **CIPA** – Internal Commission for Accident Prevention (Comissão Interna de Prevenção de Acidentes): employee representation and active participation.
- **SIPAT** – Internal Week for Accident Prevention (Semana Interna de Prevenção de Acidentes): educational and awareness-raising initiatives.

All components operate in an articulated manner, with uniform application across every sector.





HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION

GRI 403-2

Across all business units, hazard identification and risk assessment are carried out through structured processes that record in detail the conditions and factors with the potential to affect occupational health and safety. The analyses cover both routine and non-routine activities, allowing different exposure scenarios to be mapped and guiding the definition of specific preventive and corrective measures. All processes are documented and monitored to ensure that the actions implemented remain appropriate to operational characteristics and compliant with current legislation.



OCCUPATIONAL HEALTH SERVICES

GRI 403-3

At Coprel, occupational health services are organized to ensure continuous monitoring of employees' health status. Care follows occupational clinical protocols, enabling early identification of potential work-related health issues. Systematic records of evaluations are maintained, making it possible to track both individual and collective conditions, while supporting the adoption of measures that preserve physical integrity and work capacity across all areas of the organization.

WORKER CONSULTATION AND PARTICIPATION

GRI 403-4

Through the operation of CIPA (Internal Commission for Accident Prevention) in all units, Coprel maintains formal channels that ensure employee consultation and participation on matters related to occupational health and safety. These mechanisms allow employees to submit suggestions, report risk situations, and propose improvements aimed at accident prevention and safer workplaces.

WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY

GRI 403-5

Based on risks mapped by the Risk Management Program (PGR) and on the functions performed, Coprel conducts mandatory and job-specific training for each area of operation. These sessions cover the proper use of Personal Protective Equipment (PPE), the application of safe operating procedures, and the adoption of preventive practices.

Training is planned in an annual schedule and follows applicable Regulatory Standards and technical requirements of the energy and telecommunications sectors. Monitoring is carried out by the Organizational Human Development (DHO) area, which records training hours and oversees execution. These programs, incorporated into occupational health and safety plans, remain aligned with each unit's operational needs.

WORKER HEALTH PROMOTION

GRI 403-6

Coprel promotes employee health through initiatives integrated into the PCMSO (Occupational Health Medical Control Program) and specific well-being programs, such as the BET Program. Actions include regular medical and nutritional monitoring, periodic examinations, and preventive campaigns (e.g., Yellow September suicide prevention, flu vaccination, Red December with lectures and guidance on women's and men's health). Training sessions on sexually transmitted infections (STIs), first aid, and other relevant topics are also provided. Additionally, weekly workplace exercise is offered by an outsourced team.

These activities are complemented by SIPAT (Internal Week for Accident Prevention) and educational lectures, open to employee suggestions, encouraging engagement and participation. All initiatives are evaluated to ensure compliance with program requirements and to strengthen safe and preventive habits in the workplace.

PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS

GRI 403-7

Prevention and mitigation of occupational health and safety impacts are conducted in line with PGR guidelines and controls, which direct the adoption of measures proportional to the severity and nature of identified risks. The process is supported by continuous monitoring of health and safety performance indicators, including the number of accidents, preventive initiatives, reduction in incidents, number of trained employees, and total leave cases during the period.

Preventive actions include monitoring unsafe conditions, field inspections, equipment verification, and training aligned with Regulatory Standards and technical requirements in energy and telecommunications. Both internal teams and contractors are monitored regularly, with rotating inspections and systematic communication of results to managers. Additionally, monthly CIPA meetings ensure structured treatment of accidents, incidents, and non-conformities, with active participation from each sector's managers.

This integrated approach ensures that control measures are continuously adjusted, guaranteeing not only legal compliance but also alignment with internal safety goals, reinforcing a preventive culture and protecting all workers involved in operations.



WORKERS COVERED BY OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

GRI 403-8

Coprel’s occupational health and safety management system fully covers 100% of direct employees in Coprel Energia, Coprel Telecom, and Coprel Soluções. In all units, implementation is uniform, with internal audits verifying compliance with established procedures and policies. In addition, part of the workforce is also subject to external audits, ensuring independent evaluation of compliance and system effectiveness.

Unit	Number of workers covered by the system	% of workers covered by the system	Number with internal audit	% with internal audit	Number with external audit	% with external audit
Coprel Energia	248	100%	248	100%	89	36%
Coprel Telecom	134	100%	134	100%	52	39%
Coprel Soluções	52	100%	52	100%	35	67%
Group Total	434	100%	434	100%	176	41%

INJURIES, OCCUPATIONAL DISEASES, AND LOST-TIME CASES

GRI 403-9 | 403-10

In 2024, monitoring of health and safety incidents across Coprel covered all business units, with systematic tracking of injuries, occupational diseases, and leave cases. Records are integrated into the Risk Management Program (PGR) and PCMSO, enabling the identification of patterns, preventive action, and corrective measures when necessary. During the year, Coprel Energia reported five lost-time accidents, all subject to mandatory reporting, with no severe cases or fatalities.

Coprel Telecom and Coprel Soluções recorded no accidents, maintaining zero frequency and severity rates. Mapped occurrences included same-level falls, traffic incidents, and typical occupational accidents. Preventive measures included specialized training for additional risks in power networks and machinery, as well as defensive driving training for light and utility vehicles. All actions followed applicable Regulatory Standards (NR 10, NR 33, NR 35) and were reinforced by internal campaigns and SIPAT lectures.

Unit	Workforce	Man-Hours Worked	Days Recorded	Work-related CPT Accidents*	Commuting CPT Accidents*	SPT Accidents*	Frequency Rate	Severity Rate	Fatalities	Serious Cases	Mandatory Reporting Cases
Coprel Energia	248	625,331	187	5	0	0	7.99	299.04	0	0	5
Coprel Telecom	134	328,657	0	0	0	0	0	0	0	0	0
Coprel Soluções	52	122,978	0	0	0	0	0	0	0	0	0
Group Total	434	1,076,966	187	5	0	0	3.84	128.93	0	0	5

COMMUNITY RELATIONS

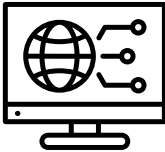
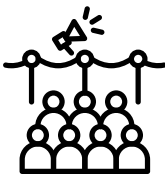
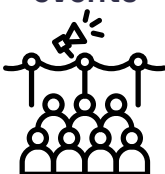
With the responsibility of leading and strengthening regional development, Coprel builds its community relations on transparency, dialogue, and the promotion of collective well-being. Our initiatives are structured in a planned manner, guided by technical criteria and aligned with the real needs of communities, ensuring that social investments generate positive and lasting impacts.

In 2024, BRL 2.17 million was allocated to social, cultural, educational, and sports projects, directly benefiting more than 45,000 people in our area of operation. Initiatives ranged from improving community infrastructure to supporting events that preserve cultural identity and strengthen the local economy. These actions are implemented in partnership with public agencies, social organizations, school cooperatives, producer associations, and

community leaders, ensuring representativeness and social participation at every stage. Coprel also invests in continuous programs focused on digital inclusion, education, and civic engagement, as well as in a variety of community events. Highlights include initiatives to expand access to high-quality internet through Coprel Telecom, the granting of scholarships, support for environmental education activities, and the promotion of workshops and technical training for youth and adults.

Systematic monitoring of results is carried out through reach and impact indicators, allowing strategies to be adjusted and enhancing the social return on investments. By adopting this management model, Coprel reaffirms its commitment to responsible leadership—guiding community development and strengthening trust with its stakeholders.

TOTAL INVESTMENTS IN COMMUNITY PROJECTS AND INITIATIVES

	Thematic Axis	Investment (R\$)
	Digital Inclusion 	980,000 (2024)
	Participation in community events 	104,591 (2024) 21,251 (2023)
	Participation in community events 	32,770 (2024) 16,364 (2023)

At Coprel, community engagement is guided by the cooperative essence, which inspires support for local initiatives and the strengthening of regional ties. Social actions are conducted with responsibility and attention to identified needs, seeking to expand the relevance and impact of each project. This approach—supported by dialogue with community leaders and organizations—reinforces Coprel’s role as a trusted and close partner, while consolidating its contribution to regional development and to the commitments it has undertaken.

05.

ENVIRONMENTAL PILLAR

- Compliance, Management, and Environmental Care
- Energy Efficiency
- Water and Effluent Management
- Management of Impacts Related to Water Disposal
- Water Capture and Water Consumption
- Waste Generation and Significant Impacts Related to Waste
- Emissions of Pollutant Gases and Greenhouse Gases

COMPLIANCE, ENVIRONMENTAL MANAGEMENT, AND STEWARDSHIP

GRI 307-1

Coprel's approach to environmental management and stewardship is grounded in our commitment to regulatory compliance and to generating a positive impact on both the environment and society. Our operations- covering energy generation, distribution, and telecommunications- are conducted under the premise that sustainable development is an intrinsic value of our business.

Coprel maintains a proactive stance toward environmental requirements, undergoing inspections by competent authorities and investing in specialized consultancy services to ensure compliance with all processes and conditions. This compliance foundation serves as the starting point for the development of initiatives that reflect our commitment to advancing environmental care and performance.

All operations managed by Coprel hold environmental licenses from the responsible authorities. Coprel Energia holds two licenses: one covering vegetation management across all distribution lines, and another for the operation of the electrical system, including transmission lines and substations.

As compensation for vegetation management carried out along distribution lines since 2004, we maintain the Coprel Ecologia Project, which aims to restore Permanent Preservation Areas (APPs) and meet the requirements of the Mandatory Reforestation Program (RFO).

In partnership with municipalities and farmers, we distribute native tree seedlings and provide technical support to municipalities and farmers during planting and the first four years of growth.

In Coprel Geração, each hydroelectric plant operates under a specific environmental license, with its own conditions and programs.

To offset vegetation removal associated with the installation of our most recent hydroelectric plants, Coprel Geração has acquired and now preserves approximately 600 hectares of native forest land.

We remain committed to continuously improving our environmental performance by seeking innovations and establishing new targets that reinforce our positive impact. Coprel's vision is that every action—from fleet management to infrastructure expansion—represents an opportunity to strengthen our commitment to sustainability, to our members, and to the communities we serve.



ENERGY EFFICIENCY

Energy: A Strategic Material Topic in Coprel’s ESG Agenda

As an energy cooperative with a strong presence in Rio Grande do Sul, energy for Coprel goes far beyond being our main product or service- it is a material and strategic pillar of our ESG agenda, the very reason for our existence. This approach represents a competitive advantage and a driver of business performance.

Our management integrates the energy matrix, operational efficiency, and the environmental impact of generation and distribution. Producing and delivering energy efficiently and responsibly has direct implications for the environment and the quality of life in the communities we serve. For this reason, we continuously invest in infrastructure and new technologies.

In 2024, we intensified actions to reduce technical and commercial losses by replacing obsolete equipment with more efficient models, combating irregularities, and ensuring greater energy efficiency for consumers. We also advanced in the energy transition with initiatives such as the incorporation of electric vehicles into our fleet and the modernization of generation systems, increasing efficiency and reducing emissions.

Energy and fuel consumption is systematically monitored with the support of specialized software, ensuring reliability and transparency. These practices extend to all operations—from fleet management to generation units.



EMISSIONS OF AIR POLLUTANTS AND GREENHOUSE GASES

GRI 305-1 | 305-2 | 305-3 | 305-7

Emissions Management – Our Commitment

Climate change is rapidly transforming the dynamics of organizations, society, and the planet. The increasing frequency of extreme weather events in recent years has caused significant human, structural, and economic losses.

In 2024, Coprel directly experienced these impacts: floods in the cities where we operate and, conversely, water scarcity that reduced the flow and levels of rivers supplying our hydroelectric plants. These events reinforced the need to prioritize climate change as a material issue, requiring structured and strategic management practices that consider risks and opportunities in an integrated way.

We acknowledge that our activities generate both positive and negative impacts in this context.

Positive contributions include:

- Continuous expansion of hydropower and solar generation, reducing dependency on fossil fuels through recurring investments in renewable energy;
- Energy efficiency programs, with ongoing modernization of the electricity grid and initiatives to reduce distribution losses;
- Use of smart technologies such as automated grids and remote metering to optimize consumption and avoid waste;
- Rigorous environmental planning in infrastructure projects and maintenance, minimizing deforestation and impacts on local ecosystems;
- Environmental recovery, reforestation, and compensation programs for areas affected by operations;
- Engagement and awareness initiatives for members and communities, encouraging rational energy use and environmental preservation.

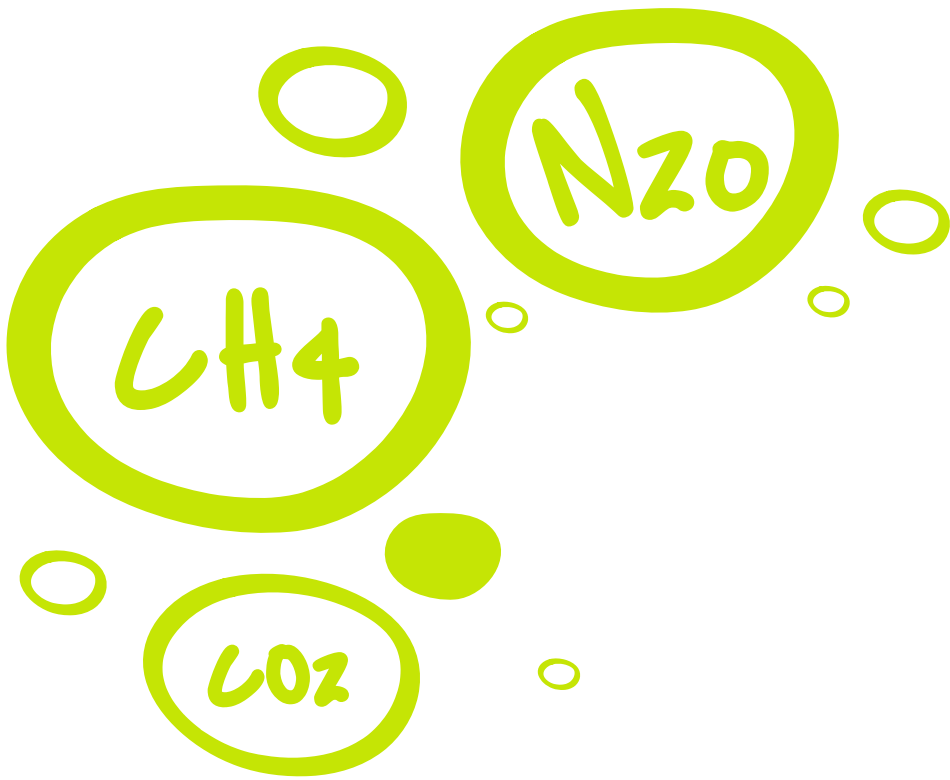
Negative impacts identified include:

- Emissions from the vehicle fleet, releasing methane, nitrous oxide, and carbon dioxide;
- Water storage: our reservoirs serve as water reserves, providing for irrigation and ensuring energy generation during peak times;
- Local environmental alterations from the construction and operation of electrical infrastructure, including vegetation clearance;
- Waste generation and temporary disruptions in communities during grid maintenance.

To mitigate these impacts, we maintain contingency plans to restore supply quickly in the event of climate-related disruptions, helping to avoid prolonged reliance on more polluting alternative sources.

With regard to emissions management, in 2024 we implemented a monitoring system in partnership with the company responsible for 100% of our fleet’s fuel supply, which provides detailed reports on fuel types, volumes consumed, and their respective emissions. In the first year of operation, we recorded 1,059.62 tCO₂e (tons of carbon dioxide equivalent), originating exclusively from the vehicle fleet. Monitoring began in June 2024, using the Ticket Log software.

Monitoring of Direct Emissions (Scope 1) in Tons	
Methane (CH4)	0.18
Nitrous Oxide (N2O)	0.08
Carbon Dioxide (CO2)	1041.94
CO2e Emissions	1059.62



We recognize that we do not yet have a complete emissions inventory, which represents an opportunity for improvement in future reporting cycles. We are committed to expanding monitoring to cover Scopes 2 and 3, in line with the GHG Protocol, ensuring greater accuracy in managing our carbon footprint and reinforcing our contribution to climate change mitigation. Coprel acknowledges the importance of fleet decarbonization and electrification as key strategies in the energy transition. However, these solutions present significant challenges:

- The environmental impact of electric vehicle manufacturing and lithium battery disposal;
- Climate and economic barriers to the use of biofuels in Rio Grande do Sul;
- Limited charging infrastructure in rural areas.

Our commitment to transparency and continuous improvement guides the development of a more comprehensive monitoring system, which will include the completion of Scope 1 data and the expansion of the inventory to Scopes 2 and 3, in accordance with the GHG Protocol. This evolution will enable more accurate management of our carbon footprint and strengthen our contribution to combating climate change.

Fleet Decarbonization and Electrification

Coprel recognizes fleet decarbonization and electrification as key strategies for the energy transition, aligned with emission reduction targets and the adoption of cleaner energy sources. However, their implementation requires overcoming significant challenges, such as the high environmental impact of electric vehicle manufacturing, the disposal of lithium batteries, and the limited charging infrastructure in rural areas. Alternatives such as the use of biofuels also face barriers, particularly in Rio Grande do Sul, where climate conditions and pricing reduce their feasibility. The adoption of these solutions depends on thorough technical and economic analyses, as well as board deliberation, to ensure investments are aligned with the cooperative's operational reality and sustainability commitments.

Relatório de Sustentabilidade | Coprel 2024



WATER AND EFFLUENT MANAGEMENT

GRI 303-1 | 303-2 | 303-3 | 303-5

Energy Generation and Its Impacts:
Coprel Geração harnesses the natural flow of rivers to produce clean and renewable hydropower. At our hydroelectric plants, the water captured drives the turbines and is fully returned to its original course, preserving available volumes and maintaining hydrological balance.



Impacts and Management Measures



Negative impacts: The main risk relates to potential lubricant oil leaks from turbines. To prevent this, we comply with FEPAM guidelines, conduct semiannual water quality monitoring, and maintain protocols to promptly identify, contain, and collect any leakage.



Positive impacts: Water storage; Acquisition of Permanent Preservation Areas (APPs) around reservoirs, safeguarding water quality, fauna, and flora.

Monitoring and Environmental Care



Water quality: semiannual sampling and analysis campaigns.



Sediments: annual monitoring of riverbeds.



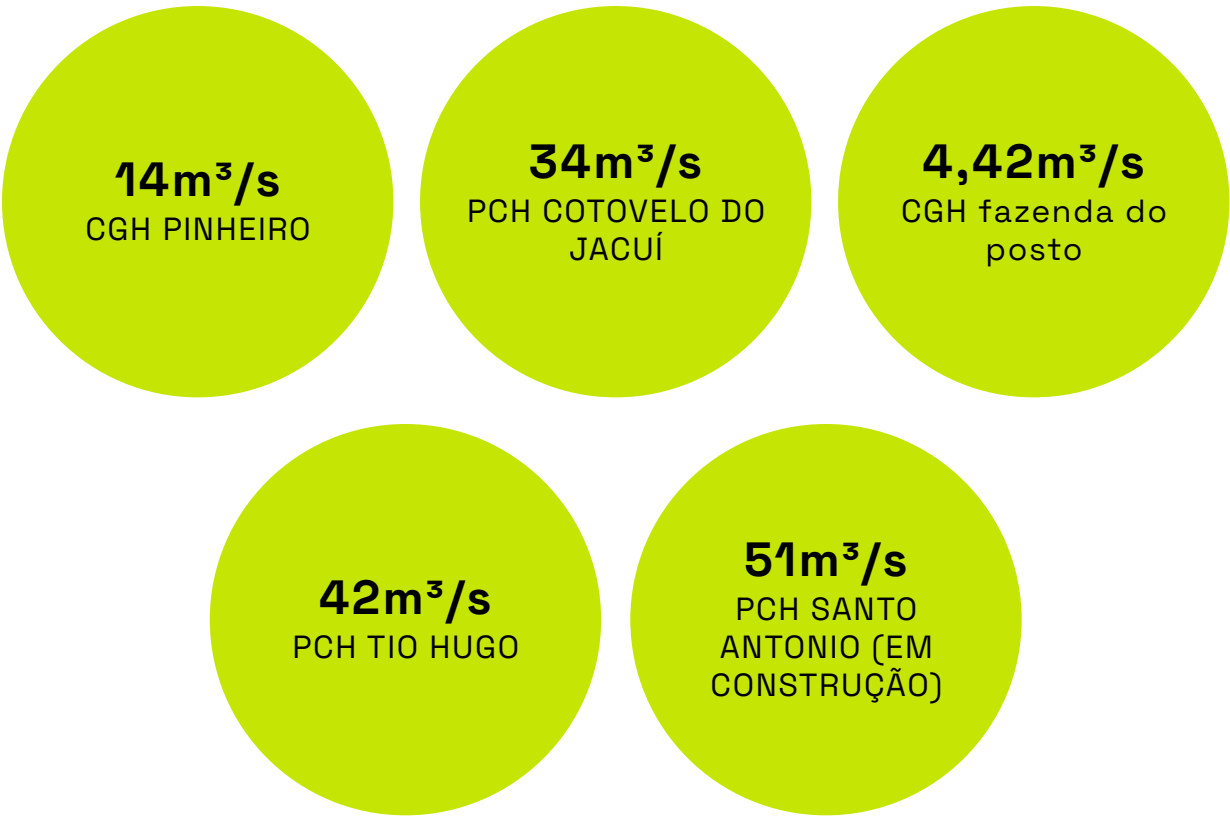
Automatic screening systems: continuous removal of tons of sediments and debris at intake points.

Management of Water Discharge Impacts

Managing water discharge is essential to ensure our operations preserve water resources and remain in full compliance with environmental regulations. At both hydroelectric plants and headquarters facilities, we follow strict protocols and comply with standards set by regulatory agencies such as FEPAM.

At hydroelectric plants, semiannual water analyses are carried out to monitor and control effluents, ensuring discharges meet required parameters. At the administrative headquarters, the same compliance criteria apply, supported by inspections and regular monitoring, reinforcing our commitment to environmental preservation across all areas of operation.

Flow rate of our operations:



WATER CONSUMPTION IN 2024 AT OUR ADMINISTRATIVE HEADQUARTERS
646 m³

Our hydroelectric plants operate exclusively by harnessing the natural flow of rivers, without consuming the water resource. All the water withdrawn returns fully to its original course after driving the turbines, preserving the hydrological balance and ensuring that there is no reduction in the volume available for other uses.

Preservation of Water Resources

Since 2021, Coprel has maintained continuous year-round actions to remove waste from rivers through the Limpa Grades system, preventing pollution and contributing to the preservation of aquatic biodiversity.

Learn more at the link: [Ações de preservação](#)



WASTE GENERATION AND IMPACTS

GRI 306-1

The energy that drives development for people and communities is generated with responsibility and a strong commitment to the future. For this reason, we understand that waste management is a fundamental part of our operations and of addressing the externalities of our production process. Projects are therefore designed to minimize waste generation and, when waste is unavoidable, we apply strict control and proper disposal practices, ensuring legal compliance and effective impact management.

During the reporting period, we adopted measures to reduce waste generation and to ensure that all generated waste was disposed of in an environmentally sound manner. Traceability and disposal controls reinforce our commitment to transparency and continuous improvement.

In terms of solid waste, each Coprel operation is registered in the FEPAM Waste Transportation Manifest (MTR) system, which generates manifests for hazardous waste produced at the plants or during maintenance of distribution and transmission lines. Currently, recyclable and non-recyclable waste is collected by the Ibirubá (RS) municipal collection service. Scrap metals are sold to duly licensed companies, and hazardous waste is transported and disposed of by authorized companies

Class / Type of Waste (NBR 10004)	Origin	Packaging / Destination	Frequency
Class I – Hazardous I Batteries	Various areas	Returned to the manufacturer, in compliance with the reverse logistics required by law.	As needed
Class I – Hazardous Waste Contaminated with Oil (wipes, cans, etc.)	Maintenance of plants and substations	Packaged in 200 L drums; destined for companies licensed for transportation and proper final disposal.	Low generation; minimal annual disposal
Class I – Hazardous Contaminated with Oil	Inventory and cleaning	Open container at the waste center	Monthly
Class II A – Non-inert Organic Waste (yerba mate, food scraps)*	Administrative headquarters	Destined for municipal public collection (Ibirubá/RS), with delivery to a licensed sanitary landfill.	Continuous
Class II B – Inert Metals (cables, metal parts)*	Maintenance	Stored at the waste center; when sufficient volume is reached, sold to a licensed metal recycler.	As accumulated
Class II B – Inert Paper, Plastic, Glass, Metal (headquarters)*	Administrative headquarters	Destined for municipal public collection, forwarded to the Ibirubá Collectors Association for sorting and recycling.	Continuous
Class II B – Inert Electronic Waste	Various areas	Sold to a licensed recycler.	As accumulated
Class III B – Hazardous Inert Batteries	Various areas	Returned to the manufacturer, in compliance with the reverse logistics required by law.	As needed

* Scrap metals are sold to licensed companies with issued invoices but not yet accompanied by MTRs. Domestic recyclable and non-recyclable waste generated at the plants is low and sent to municipal collection.

Total Waste Management: It is important to note that Coprel still faces challenges in consolidating an integrated waste monitoring system across all operations. Data is collected in a decentralized manner by unit or sector, without a standardized recording system, which limits comparability and consolidation. This reality restricts the accuracy of waste generation, disposal, and recovery indicators, reinforcing the need to standardize processes, expand traceability, and strengthen corporate monitoring mechanisms.

CIRCULARITY AND MATERIAL RECOVERY

Part of the waste generated was reused or recycled. Metal, electronic, paper, glass, and plastic waste was fully directed to recycling or reuse processes, while hazardous and organic waste was sent for safe treatment or disposal, in compliance with applicable regulations.



OUR PERSPECTIVE FOR THE FUTURE

Outlook

Coprel envisions the future with the conviction of those who build, step by step, a legacy of innovation, efficiency, and sustainability. Our objectives are structured in an integrated manner, connecting immediate actions, medium-term consolidation, and long-term leadership.

Timeframe	Main Strategy	Operational Focus	Innovation & Technology	Positioning & Impact
Short term (1–2 years)	Strengthen the new organizational structure; preserve Coprel’s culture	Efficiency in energy distribution; preparation for market liberalization; fiber-optic expansion	Investments in quality, safety, and innovation	Intensify institutional relations; strengthen brand in energy and telecom
Medium term (3–5 years)	Expansion and diversification of businesses	Commercialization of energy in the free market; provision of digital telecom services	Network digitalization and automation; adoption of 5G, Internet of Things (IoT), and data solutions	Consolidate reputation in innovation and sustainability; connect communities; drive energy and digital transition
Long term (5+ years)	Full digital transformation of the cooperative	Integrated solutions in energy and connectivity	Smart grids, automation, and digital platforms	Leadership in innovation; digitalization of agribusiness, cities, and businesses; promote sustainability, efficiency, and advanced connectivity

.With the vision of becoming the preferred cooperative in Southern Brazil, Coprel advances with presence, respect, sustainability, cooperation, and safety — driving community development and integrating regional progress into a future that is increasingly connected, intelligent, and sustainable.

GRI CONTENT INDEX

Statement of Use	Coprel has reported the information cited in this GRI content index for the period from January 1, 2024, to December 31, 2024, in accordance with the GRI Standards.		
GRI 1 Used	GRI 1: Foundation 2021		

Standard	Disclosure	Location	Response / Omission
2-1	Organizational details	3	
2-2	Entities included in the organization’s sustainability reporting	3	
2-3	Reporting period, frequency, and point of contact	3	
2-4	Restatements of information		No restatements of information, as this is the first report.
2-5	External assurance		No external assurance (audit) was conducted for this report.
2-6	Activities, value chain, and other business relationships	17 a 19	
2-7	Employees	41 a 45	
2-8	Workers who are not employees	41 a 45	
2-9	Governance structure and composition	28 a 30	
2-10	Nomination and selection of the highest governance body	28 a 30	
2-11	Chair of the highest governance body	28	The highest governance body is the General Assembly of Members; therefore, there is no chair, only elected board members. These are not Coprel executives.
2-12	Role of the highest governance body in overseeing the management of impacts	28	The General Assembly of Members does not participate in overseeing impact management.
2-13	Delegation of responsibility for managing impacts	28	Responsibilities related to impacts are delegated to coordinators and subordinate staff of Coprel’s business areas.

Standard	Disclosure	Location	Response / Omission
2-14	Role of the highest governance body in sustainability reporting		The General Assembly of Members did not participate in the preparation of this sustainability report.
2-15	Conflicts of interest	32	
2-16	Communication of critical concerns	31	
2-22	Statement on sustainable development strategy	5	
2-23	Policy commitments	31, 36	
2-24	Embedding policy commitments	33, 34, 36	
2-25	Processes to remediate negative impacts	35	
2-26	Mechanisms for seeking advice and raising concerns	33,34, 36	
2-27	Compliance with laws and regulations	33, 34, 36	In approximately the last 5 years, we incurred around BRL 500,000 in environmental fines, most of which are being legally contested.
2-28	Membership in associations	16	
2-29	Approach to stakeholder engagement	24	
3-1	Process to determine material topics	25, 26	
3-2	List of material topics	25, 26	
201-1	Direct economic value generated and distributed	37	
205-1	Operations assessed for risks related to corruption		Information unavailable. No corruption risk assessments were conducted.
205-2	Communication and training about anti-corruption policies and procedures		Information unavailable. Coprel does not monitor communication and training on anti-corruption. All employees and members are instructed to follow the Code of Conduct guidelines.
205-3	Confirmed incidents of corruption and actions taken		No confirmed cases of corruption in 2024.

Standard	Disclosure	Location	Response / Omission
305-1	Direct (Scope 1) GHG emissions	64	Information unavailable. Coprel does not yet have a GHG inventory.
305-2	Energy indirect (Scope 2) GHG emissions	64	Information unavailable. Coprel does not yet have a GHG inventory.
305-3	Other indirect (Scope 3) GHG emissions	64	Information unavailable. Coprel does not yet have a GHG inventory.
305-7	NOx, SOx, and other significant air emissions		Information unavailable. Coprel does not yet monitor NOx, SOx, or other significant air emissions.
308-1	New suppliers screened using environmental criteria		Not applicable. Coprel does not conduct environmental assessments of suppliers. Choices are based on price and payment terms.
403-1	Occupational health and safety management system	54	
403-2	Hazard identification, risk assessment, and incident investigation	54	
403-3	Occupational health services	54	
403-4	Worker participation, consultation, and communication on occupational health and safety	54	
403-5	Worker training on occupational health and safety	54	
403-6	Promotion of worker health	54	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	54	
403-8	Workers covered by an occupational health and safety management system	54	
403-9	Work-related injuries	54, 59	
403-10	Work-related ill health	54, 59	
404-1	Average hours of training per year per employee	46, 47	
404-2	Programs for upgrading employee skills and transition assistance programs	47	
404-3	Percentage of employees receiving regular performance and career development reviews	47	
414-1	New suppliers screened using social criteria		Not applicable. Coprel does not conduct social assessments of suppliers. Choices are based on price and payment terms.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		No substantiated complaints related to privacy breaches or customer data losses in 2024.



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ACKNOWLEDGMENTS

To our teams of employees and managers:

Coprel Energia,
Coprel Solutions, and
Coprel Telecom

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