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PRODUCED BY		REVIEWED BY	APPROVED BY
Cyro Croce		D.Fukino – L.Chelala	Cyro Croce
Signature		Signature	Signature
Historical Reviews			
Version	Date	Modifications	
00	2021-05-21	Creation	
01	2021-09-20	Update of sections: #2, #4, #5.2, #6, #11.1. Added sections # 8.4 and #11.2	

1. OBJECTIVE

This handbook gathers a set of processes and practices to consistently implement Paracel's policies to meet its business objectives. The goal is to make sure that the appropriate policies and procedures are place and that all the organization and its contractors consistently follow them, within the defined ethical performance framework.

2. SCOPE


This handbook refers to the most significant documents of Paracel's Health, Safety, Environmental and Social (HSES) Management System (MS) and applies to the entire Paracel organization. However, the criteria and principles of this HSES-MS are reflected as mandatory conditions in the contracts that Paracel establishes with its contractors, so indirectly this HSES-MS also applies to them (see section #5.2).

Paracel's HSES-MS structure attempts to align with ISO requirements, aiming to get the MS system certified regarding ISO 14000 and ISO 26000 standards.

It is organized according to the 9 elements of an effective HSES Management System recommended by IFC¹:

1. Policy.

¹ IFC: Environmental and Social Management System Implementation handbook – General. Version 2.1 (November 2015)

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2. Identification of risks and impacts.
3. Management programs.
4. Organization capacity and competency.
5. Emergency preparedness and response.
6. Stakeholder engagement.
7. External communications and grievance mechanisms.
8. Ongoing reporting to affected communities.
9. Monitoring and review.

3. POLICIES


The guiding principles of Paracel's policies that are more significant from the Health, Safety, Environmental and Social approach are summarized below. The complete description of each policy can be found in the reference document indicated in each one². The full list of Paracel's policies is contained in the document ***LI/CO/DOC – List of Management System Current Documents***.

3.1. Sustainability Policy (Doc. Code PO/SS/SUS)

The company is committed to carrying out its activity in an environmentally and socially responsible manner, to generating value and creating opportunities for society and for the country. This environmental and social commitment is based on the following guiding principles:

- Comprehensive compliance with national legislation and international standards to which it adheres.
- The proactive commitment to caring for the environment in its triple physical, biotic and anthropic dimensions, within the framework of sustainable development.
- The adoption of the best industrial and forestry practices, the incorporation of the best available techniques and the practice of continuous improvement.
- Preventive and permanent management of environmental and social impacts.

² Official documents are Spanish versions signed by Paracel's CEO.


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- The vigilance for the health and safety of its workers, equal opportunities and the promotion of non-discrimination based on gender, religion, ethnicity, race, sexual orientation, social condition or any other, within the framework of comprehensive respect for human rights.
- The establishment of long-term relationships with local communities, social actors and other interest groups, characterized by their seriousness, transparency and respect.

3.2. Human Talent Policy (Doc. Code PO/TH/TAH)

At Paracel, employees are key for the company's success. Paracel is committed to developing its activities respecting human rights and consolidating a culture based on corporate values and fair and impartial relations. This commitment is based on the following principles derived from the guiding principles of Paracel's Sustainability Policy:

- Fully comply with national legislation and the international standards that it follows.
- Respect internationally recognized human rights, adopting appropriate measures for the prevention, mitigation and, when necessary, the remediation of adverse impacts on human rights.
- Eliminate stereotypes and prejudices and establish practices of equality and equity in all Human Talent processes.
- Ensure a work environment free of discrimination and abusive practices, such as harassment, sexual harassment of any kind, harassment based on race, religion, age, nationality, ethnic or social origin, sexual orientation, gender, marital status, pregnancy, disability or political affiliation.
- Promote the opportunity of hiring people from the Community where they operate.
- Provide a safe and healthy environment (physically and psychologically), complying with the legal requirements in terms of occupational health and prevention of occupational risks.
- Provide access to complaints mechanisms and act proactively to provide solutions to them.
- Reject the use of forced labor and child labor.
- Remunerate employees in a dignified manner, according to their responsibilities, skills, knowledge, and performance, based on market practices and what is established by local legislation.
- Encourage and promote professional and personal development opportunities for employees.

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- Respect the freedom of association and collective bargaining rights.
- Establish the means to avoid negative impacts on the way of life and traditional work of indigenous communities, in accordance with the provisions of Convention 169 on Indigenous and Tribal People.
- Contribute to the hiring of vulnerable groups such as: people with disabilities, the elderly, women, immigrants, people from indigenous communities, people with low education, among others.

3.3. Stakeholders Engagement Policy (Doc. Code PO/CM/COM)


The communication will consider the values established by the company and will be respectful of the person and their privacy, of the institutions, of the national symbols and of the authorities, in order to avoid or NOT:

- To offend the morality and good customs prevailing in society.
- To offend institutions in any way, whatever their gender or composition.
- Offending national or foreign national symbols, to the authorities or to people.
- Encourage racial, social, political, religious or discrimination based on nationality, sex or age.
- Attempt against public and / or private property.
- Generate noise pollution that damages people's health and well-being.
- Exposing children or adolescents to situations that violate their rights, established in the Code of Children and Adolescents.
- Inciting the inappropriate exploitation of animals.

Likewise, it will comply with:


- Adequate, objective, transparent, and reliable delivery of information.
- Caring for the environment and all its natural resources, in its different commercial and communication processes.
- Proactive, timely communication with the ability to link the company with its environment, inviting society to scientific, technological, social and environmental dialogue.
- Constantly encourage feedback channels between the company and our stakeholders.

3.4. Indigenous Peoples Engagement Policy (Doc. Code PO/SS/PIN)

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The protection of the rights of Indigenous Peoples is a commitment assumed by Paracel, so it must be considered in all processes of engagement with indigenous communities, for this the company will be based on the following guiding principles:

- Evaluate whenever necessary, the risks and social and environmental impacts to the communities of Indigenous Peoples that may be affected by actions or decisions of the company or its allies. The severity of direct and indirect economic, social, cultural and environmental impacts will be considered.
- Respect and promote the principles established in the United Nations Declaration of the Rights of Indigenous Peoples, such as:
 - Right to life, liberty and security: each indigenous person is born with the right to life, to live freely (liberty) and to be safe and secure.
 - Assimilation or destruction of culture: Indigenous peoples and individuals have the right not to be assimilated - this means that they have the right not to be forced to adopt the culture and way of life of others, and that their culture is not destroyed.
 - Belonging to an indigenous community or nation: indigenous peoples and individuals should not be discriminated against for their membership of an indigenous community or nation.
 - Forced removal or transfer: Indigenous peoples must not be forcibly removed or transferred from their lands. If they are transferred, then it must be only with their free, prior and informed consent, which means that they have the right to make decisions about a transfer, freely, without pressure, having all the information and before anything happens. They are also entitled to compensation for their relocation and, if possible, the option to return to their land.
 - Right to culture: Indigenous peoples have the right to practice and revive their culture and traditions.
 - Right to spiritual and religious traditions and customs: Indigenous peoples have the right to practice their spiritual and religious traditions.
 - Right to know and use their language, oral histories and traditions: Indigenous peoples have the right to recover, use and bequeath to future generations their histories and languages, oral traditions, writing systems and literature, and to use their own names for communities, places and people. Indigenous peoples also have the right to be heard and understood in their own languages in different contexts.
 - Establishment of educational systems and access to an education that considers cultural particularities: Indigenous peoples have the right to establish and manage their own schools and educational systems. Indigenous people, particularly children, have the same right as any other child to go to school and cannot be


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excluded because they are indigenous. Children who live within or outside their communities should receive the same benefits from the educational system, in a way that respects indigenous cultures, languages and rights.

- Media: Indigenous peoples have the right to create their own media (for example, radio, television, newspapers, and digital social media) in their own languages and to have access to non-indigenous media.
- Employment: Indigenous individuals and peoples have the right to be treated fairly and not to be discriminated against in all matters related to employment. Indigenous children must be especially protected from child labor.
- Participation in decision-making: indigenous peoples have the right to take part in decision-making in all matters that affect them. This includes the right of indigenous peoples to choose who represents them and to have indigenous decision-making processes respected.
- Free, prior and informed consent: we must seek to obtain the views and opinions of indigenous peoples and work together with them through their elected representatives in order to obtain their free, prior and informed consent.
- Livelihood and development: Indigenous peoples have the right to their own political, economic and social systems, and to follow their own traditional ways of obtaining food and other activities that help them in their daily lives.
- Economic and social well-being: Indigenous peoples have the right to improve their economic and social well-being. Particular attention should be paid to the rights of indigenous elders, women, youth, children and people with disabilities.
- Elderly, women, youth, children and people with disabilities: the rights of indigenous elders, women, youth, children and people with disabilities must be respected. It must be ensured that indigenous women and children are free from all forms of violence and discrimination.
- Right to health: Indigenous peoples have the right to use traditional medicines and health practices that are appropriate for them. They have the right to have access to medical assistance and social services (for example, getting assistance during pregnancy, going to the doctor or social worker, or getting help with food and housing) without discrimination.
- Spiritual relationship with traditional land and resources: Indigenous peoples have the right to their special and important spiritual relationship with their lands, waters and resources and to bequeath these rights to future generations.
- Right to own, use, develop and control traditional lands and resources: Indigenous peoples have the right to own and develop their lands and resources.
- Indigenous Laws and Traditions on Land and Resources: The laws and traditions of indigenous peoples on land and resources will be respected and recognized.

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- Rights when lands and resources are unfairly stolen: Indigenous peoples have the right to recover or be compensated when their lands, territories or resources have been unfairly stolen, occupied, used or damaged without their free, prior and informed consent.
- Conservation and protection of the environment, lands and resources: Indigenous peoples have the right to have their environment protected. The right of indigenous peoples to develop and protect their lands, waters and other natural resources must be respected and protected. No hazardous material should be placed on the lands of indigenous peoples without their free, prior and informed consent.
- Cultural and intellectual property: Indigenous peoples have the right to their cultural and intellectual property. Cultural and intellectual property include stories, songs, dance, designs, art, ceremonies, sacred places, and remains of their ancestors. Intellectual property includes such things as indigenous peoples' knowledge of their laws; of their beliefs; spiritual, social, health, educational, economic and environmental systems and practices.
- Land and resource development: Indigenous peoples have the right to decide how they want to develop their lands and resources.
- Identity, membership and citizenship: Indigenous peoples have the right to decide what their identity or membership is. They also have the right to decide who constitutes their members according to their own customs and traditions. Indigenous peoples have the right to be citizens of the country in which they live.
- Institutional structures and distinctive customs: Indigenous peoples have the right to have their own structures, traditions and laws respected.
- Recognition, observance and fulfillment of treaties and agreements: all agreements that Paracel has made with indigenous peoples must be respected, including all agreements, treaties and conventions signed by Paraguay and current legislation.
- Right to self-determination: Indigenous peoples' right to self-determination means that they have the right to decide what is best for them and their communities. They can make their own decisions on issues that concern them and carry them out in a meaningful way for indigenous peoples, while respecting the human rights of members of their community (including children) and also of other peoples.
- Right to cultural identity: Indigenous peoples are equal to all other peoples, but they also have the right to be different, in the way they dress, in the food they eat and in the language they speak.
- Protection against discrimination: the right to be free from discrimination means that it must be ensured that indigenous peoples and individuals are treated in the same way that other people are treated, regardless of sex, disability or religion.


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- In the relationship with the Indigenous Peoples, Paracel will respect the guidelines established in Decree 1039/18 called Protocol for the Process of Consultation and Free, Prior and Informed Consent with the Indigenous Peoples that live in Paraguay.
- Execute strategies and projects aimed at promoting and developing the capacities and abilities of the members of indigenous peoples, seeking to create opportunities for them to participate and benefit from the activities developed by Paracel, and in this way achieve their development aspirations.
- Encourage suppliers and allies to carry out their activities with integrity, responsibility and respect for indigenous communities, complying with the statements mentioned here.

3.5. Labor Health and Safety Policy (Doc. Code PO/TH/SSL)

PARACEL SA is a world-class company dedicated to eucalyptus afforestation and cellulose production, operating its factory with the highest international standards of environmental, social, economic and occupational health and safety sustainability, for which it is committed to:

- Comply with the legislation and the current national and international regulatory framework in terms of Occupational Health and Safety, as well as with other regulations or certifications applicable to the company.
- Maintain our commitment to Occupational Health and Safety by identifying and managing the risks associated with work activities in order to protect our collaborators and any other person who interacts with the company throughout its value chain, including contractors, suppliers, customers and the environment in general.
- Implement and maintain an Occupational Health and Safety Management System according to the nature and degree of the risks of accidents and occupational diseases, with an emphasis on promoting a preventive and comprehensive protection culture.
- Identify, evaluate, assess and control the risks in each of the activities carried out in order to act preventively in the management of risks for the Health and Safety of people and the integrity of the facilities.
- Assign and commit the physical, human and financial resources necessary for the development of the Occupational Health and Safety Management System.
- Train, train and prepare employees in Occupational Health and Safety issues, in order to ensure that they have the skills required to carry out work in safe conditions and be able to respond quickly to unexpected events.
- Continuously improve our performance in occupational health and safety through an effective management system, focused on the use of innovative solutions and the development of people.

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- To positively and proactively influence the training and performance in Occupational Health and Safety of contractors, subcontractors and other interested parties of Paracel and its subsidiaries.
- Promote a healthy work culture considering issues related to the physical environment and the psychosocial environment, expanding this culture in the community in which we operate.

3.6. Equal Opportunity and Non-discrimination Policy (Doc. Code PO/TH/GEN)

At Paracel we consider that the people who make up our team are essential to achieve success and contribute to the sustainability of the business, which is why the company is focused on ensuring compliance with the policies that contemplate human rights in the construction process of peaceful, equitable, inclusive, prosperous and sustainable environments.


In accordance with the above, the Human Talent area will work on a day-to-day basis so that all its processes and activities inside and outside the company promote equal rights, opportunities, non-discrimination, participation and full integration of inclusion, equity and gender equality.

This policy of equal opportunities and non-discrimination seeks to incorporate the guidelines that will clearly lead the development and fulfillment of commitments, with equal opportunities, gender equity, inclusion and non-discrimination in each and every one of the people management processes, seeking to reduce possible gaps and promoting a fair, equitable and inclusive work environment.

3.7. Social Investment Policy

Based on the identification of its stakeholders, Paracel SA undertakes to invest in and with them, establishing as one of its main principles the establishment of spaces for dialogues that allow reaching a consensus on more assertive and beneficial social intervention strategies for all parts. In addition to this, it is regulated by other principles such as:

- Comprehensive compliance with national legislation and international standards to which Paracel SA adheres (ISO 26000, ODS, IFS, FCS, others)
- The preventive and permanent management of social and environmental impacts.
- The establishment of long-term relationships with local communities, social actors and other interest groups, characterized by their seriousness, transparency and respect.
- The generation of real and measurable impacts (qualitative and quantitative).

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3.8. Recruitment and Selection Policy (Doc. Code PO/TH/REC)

At Paracel, employees are key to the success of the company. That is why we are committed to carrying out our activity in a manner that is respectful of human rights and to consolidating a culture based on corporate values and fair and equitable relationships.

In accordance with the above, the Human Talent area will carry out all the processes in compliance with the policy and employing favorable practices that guarantee the well-being of the collaborators and in turn are aligned with the objectives of each of the company's areas.

The Recruitment and Selection (R&S) process will be focused on attracting, recruiting, evaluating and selecting all the suitable human capital, providing equal and equitable opportunities, according to the Equal Opportunity and Non-Discrimination Policy (PO-THGEN), without discrimination practices based on race, religion, age, nationality, ethnic or social origin, sexual orientation, gender, marital status, pregnancy, disability or political affiliation, linking professionals with the profile and skills aligned to the needs and strategies of the Company.


3.9. Ethic Code

Paracel's Ethic Code is the document of the Management System that includes the ethical principles and national and international standards of conduct that Paracel's partners, executives and employees must maintain in their internal relationship with each other and externally, with clients and other stakeholders with whom Paracel is related.

Paracel's Ethic Code is a key document of the HSES Management System³. Main elements of this Code are listed below.

- *INTERNAL PUBLIC*
 - Generic Principles: Ethical behavior; Alcohol and drugs; possession of weapons; Use of Paracel's goods and resources; Behalf of Paracel.
 - Law enforcement.
 - Human rights: Child labor; Human trafficking and forced labor.
 - Labor conditions: Fair treatment; Nondiscrimination; Compensation; Free Association; Labor Practices.
 - Anti-corruption: Illegal payments and undue advantages; Fraud and deception; Gifts / Business Courtesies; Money laundering, terrorist financing, and financing the proliferation of weapons of mass destruction.
 - Conflict of interest: Family relationship.

³ Official document is the Spanish version signed by Paracel's CEO

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- Protection of information: Security of the information.
- *CUSTOMERS AND CONSUMERS*
 - Responsible Marketing Practices.
 - Quality Standards.
 - Relationship with customers and consumers.
- *COMMUNITY*: Relationship with the community.
- *GOVERNMENT*: General principles.
- *ENVIRONMENT*: Protection of the Environment, Health and Safety at Work.

4. IDENTIFICATION OF RISKS AND IMPACTS

A comprehensive analysis of the risks and impacts due to the implementation of the project has been fully addressed within the Environmental and Social Impact Study (ESIA), which is made up by 3 sets of documents, interrelated with each other:

- ESIA of the mill, port and related facilities.
- ESIA of the plantations and forestry area.
- Cumulative Impact Analysis (CIA).

During construction and operation, risks and impacts of specific will be controlled through the implementation of the management and monitoring programs that make up the HSES-MS (which are listed in section 5.1), according to the table below. Among the control tools, these programs refer to forms for recording monitoring data, reviewing procedures and risk matrices. Matrices including HESE risks and impacts during construction are also developed by the Planning Department within the Engineering Area, according to the HSES-MS guidelines.

Only main risks and impacts, and the related prevention/mitigation/compensation measures are summarized below. For a full description see the ESIA.

Phase	Component	Impact	Related Plan/Program Code
MILL, PORT AND RELATED INFRASTRUCTURE			
Construction	Physical	Erosion	PR/SA/C01
		Paraguay River pollution	PR/SA/C02 PR/SA/C03
		Noise-related disturbances	PR/SA/C05



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Phase	Component	Impact	Related Plan/Program Code
	Biotic	Vegetation and land habitat loss	PR/SA/C06 PR/SA/C07 PR/SA/C08
	Social	Generation of direct and indirect temporary jobs	PR/SS/PDP PR/SS/MDO
		Worker influx	PL/TH/INF PL/TH/ACO PR/SS/MSC PR/SS/MSO
		Higher risk of accidents	PR/SS/SEV
Demobilization	Social	Reduction in the number of jobs	PL/TH/RED
Operation	Physical	Noise related disturbances	PR/SA/O03
		Surface water and groundwater pollution	PR/SA/O02 PR/SA/O04
		Air pollution	PR/SA/O05 PR/SA/O07
	Biotic	Change in aquatic ecosystems	PR/SA/O06
	Social	Generation of direct and indirect jobs	PR/SS/PDP PR/SS/MDO
PLANTATIONS			
Planning	Social	Displacement	PR/SS/AEE PR/SS/MSO PR/SS/PCS PR/SS/RPI
Operation	Physical	Surface water and groundwater pollution	PR/SA/F01 PR/AS/F04 PR/AS/F07 PR/SA/F08
		Soil pollution	PR/AS/F01 PR/AS/F02
		Erosion	PR/SA/F08 PR/SA/F09
	Biotic	Native/critical habitats loss or degradation	PR/SA/F03 PR/SA/F05 PR/AS/F06
		Biodiversity loss	PR/SA/F03 PR/SA/F05 PR/AS/F06
	Social	Generation of direct and indirect jobs	PR/SS/PDP PR/SS/MDO
		Loss of ecosystem services for IP	PR/SS/RPI PR/SA/F05 PR/AS/F06
Road network overload		PR/SS/RCIPR/SS/SEV	

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5. MANAGEMENT PROGRAMS

5.1. Paracel's management plans and programs

Paracel's management (including monitoring) plans and programs that are more significant from the Health, Safety, Environmental and Social approach are listed below. The complete description of each plan and program can be found in the reference document indicated in each one⁴. The full list of the HSES Management System Programs is contained in the document *LI/CO/DOC – List of Management System Current Documents*.

#	Code	Title	Area
SOCIAL			
1	PL/CO/COM	Stakeholder Engagement Plan	SS
2	PR/SS/QRI	Complaints, Suggestions and Inquiries Management Program	SS
3	PC/SS/QSC	○ Procedure for Complaints, Suggestions and Inquiries	SS
4	PR/SS/PCS	Prevention and Management of Social Contingencies Program	SS
5	IN/SS/IMP	○ Social Impact Measurement Instruction	SS
6	PR/SS/PDP	Local Supplier Development and Promotion Program	SS
7	PR/SS/MSC	Social Management Program	SS
8	PR/SS/MSO	Social Monitoring Program	SS
9	PR/SS/SSC	Community Health and Safety Program	SS
10	PR/SS/AAE	Internal Management Program for Land Affectation and Risks by External Agents	SS
11	PR/SS/CON	Awareness and Follow-Up Program for Contractors and Workers Regarding Compliance with Regulations	SS
12	PR/SS/DCO	Dissemination and Communication Program	SS
13	PR/SS/PCU	Protection and Valorization of Cultural Heritage Program	SS
14	PT/SS/HFO	○ Fortuitous Findings Protocol	SS
15	PR/SS/RCI	Community Relationship and Social Investment Program	SS
16	PR/SS/SEV	Road Safety Program	SS

⁴ Official documents are Spanish versions.




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#	Code	Title	Area
17	PR/SS/MDO	Development and Linkage with the Local Workforce Program	SS
18	PR/SS/MUJ	Women Empowerment Program	SS
INDIGENOUS PEOPLES			
19	PR/SS/RPI	IP Relationship Program	SS
20	PR/SS/I63	IP Social Management Program	SS
21	PR/SS/I64	IP Labor Inclusion Program	SS
22	PR/SS/I65	Good Practices and Suppliers Auditing Program	SS
23	PR/SS/I66	IP Health and Safety Program	SS
24	PR/SS/I67	Program for Strengthening of Family Production and Generation of Added Value	SS
25	PR/SS/I68	IP Women Empowerment Program	SS
26	PR/SS/I69	IP Expectations Management Program	SS
ENVIRONMENTAL – FORESTRY AREA			
27	PR/SA/F01	Hazardous Materials Management Program	SA
28	PR/SA/F02	Comprehensive Forest Waste Management Program	SA
29	PR/SA/F03	Invasive Exotic Species Control Program	SA
30	PR/SA/F04	Monitoring Program for the Quality of Surface and Groundwater in the Forestry Area	SA
31	PR/SA/05	Biodiversity Management Program in the Forestry Area.	SA
32	PR/SA/06	Biodiversity Monitoring Program in the Forestry Area	SA
33	PR/SA/07	Agrochemicals Management Program	SA
34	PR/SA/08	Water Management Program.	SA
35	PR/SA/F09	Soil Management Program	SA
ENVIRONMENTAL – MILL CONSTRUCTION			
36	PR/SA/C01	Control and Monitoring Program of Erosive Processes	SA
37	PR/SA/C02	Water and Effluent Management Program	SA
38	PR/SA/C03	Waste Management and Monitoring Program	SA
39	PR/SA/C04	Vehicle Emissions and Dust Control Program	SA
40	PR/SA/C05	Noise Monitoring Program	SA
41	PR/SA/C06	Vegetation Suppression Program	SA
42	PR/SA/C07	Landscape Recomposition Program	SA
43	PR/SA/C08	Program for the Restoration, Compensation and Management of Biodiversity	SA

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#	Code	Title	Area
ENVIRONMENTAL – MILL OPERATION			
44	PR/SA/O01	Comprehensive Industrial Waste Management Program	SA
45	PR/SA/O02	Effluent Monitoring Program	SA
46	PR/SA/O03	Noise Monitoring Program	SA
47	PR/SA/O04	Surface and Groundwater Quality Monitoring Program	SA
48	PR/SA/O05	Emissions Monitoring Program	SA
49	PR/SA/O06	Biodiversity Monitoring Program	SA
50	PR/SA/O07	Air Quality Monitoring Program	SA
51	PR/SA/O08	Fluvial Transportation Management Program	SA
52	PR/SA/O09	Industrial Hazardous Materials Management Program	SA
HEALTH & SAFETY			
53	PL/TH/ACO	Workers Accommodation Plan	TH
54	PL/TH/INF	Workers Influx Management Plan	TH
55	PT/TH/COV	○ Covid-19 Prevention Protocol	TH
56	PL/TH/RED	Post Construction Retrenchment Plan	TH
57	PR/TH/IGU	Equal Opportunity and Non-discrimination Program	TH
58	PL/TH/EME	Emergency Preparedness and Response Plan	TH
59	MA/TH/SEG	Corporate Security management Manual	TH

NOTE → SS: Social Sustainability and Communications Area; SA: Environmental Sustainability Area; TH: Human Talent Area

5.2. Suppliers and Contractors Commitment

The policies, codes, plans and programs that are part of the Paracel Management System have been reflected in the documents listed below, in order to serve as a guide and reference to suppliers and contractors. These documents (all or some, depending on the case) are a binding part of the contracts and oblige suppliers and contractors to comply with them throughout the period of their relationship with Paracel.

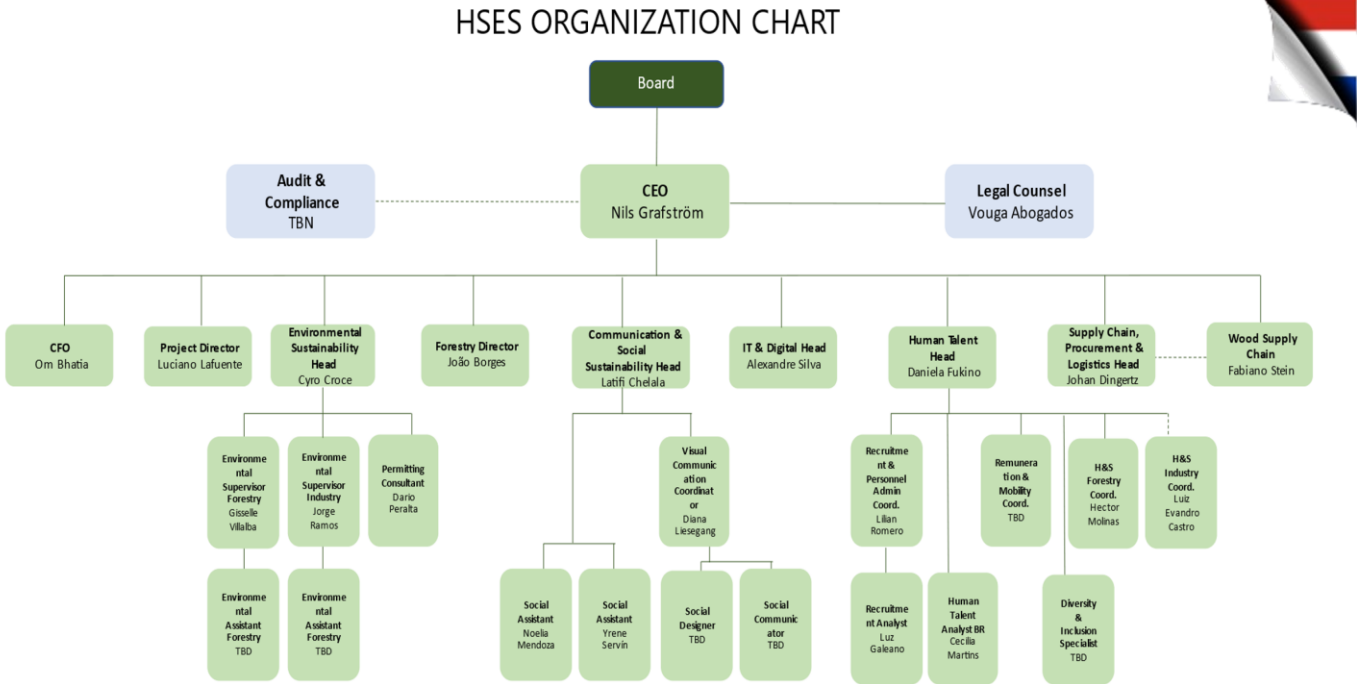
#	Code	Title	Area
1	CO/CP/SCC	Supplier Code of Conduct	CP
2	CO/CM/SCM	Shared Services Manual (i.e. Contractor Management and Assurance Plan - CMAP)	CM
3	MA/CM/ISE	Industrial HSE Handbook	CM
4	MA/CM/FSE	Forestry HSE Handbook	CM

NOTE → CP: Corporate Area; CM: Purchasing Area

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6. ORGANIZATION CAPACITY AND COMPETENCY


The basic organizational chart of HSES Management System can be illustrated with the following diagram ⁵:



7. EMERGENCY PREPAREDNESS AND RESPONSE

The ***PL/TH/EME Emergency Preparedness and Response Plan*** is an integral part of Paracel's HSES Management System and aims to establish a set of measures and procedures to minimize the probability of occurrence of a threat or emergency, mitigate the impact if the event occurs, recover from the emergency, and resume normal operations. Main elements of this plan are summarized below.

⁵ Note that Occupational Health and Safety issues are under Human Talent Head responsibility.

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7.1. Level of intervention in emergencies

LEVEL	ACTION RATIO	RESPONSIBILITY
Strategic (Emergency Committee)	Global and total "What to do"	<ul style="list-style-type: none"> Guarantee compliance with the Emergency Plan, ensuring the administrative and technical means necessary for its implementation, maintenance and implementation of the training phases, and procedures in case of emergency. Assume maximum responsibility and authority before, during and after the emergency. Make high-level decisions. It will be the only entity authorized to transmit information about the emergency, the media and family members of those affected, if any, after agreeing with the Communication area.
Tactical (SSL Coordinator)	Partial "How to do"	<ul style="list-style-type: none"> Respond operationally for the management and supervision of the emergency. Define actions according to the course of action determined by the Emergency Committee, manage and allocate resources for their implementation.
Operational (Emergency Brigade)	Punctual and restricted "Implement"	<ul style="list-style-type: none"> Use Resources. Execute the actions.

7.2. Available Health Care Centers

- Forestry area

City	Type of Attention	Distance from Trementina	Distance from San Liberato	Time of arrival	Ambulance
Jorge S. Miranda (Jugua Ñandú)	Basic USF	28 km	36 km	35 minutes of TR* 50 minutes of SL**	Does not have
Detac (unidad policial)	Nursing post	34 km	42 km	45 minutes of TR* 55 minutes of SL**	It has ***
Paso Barreto	Basic USF	63 km	71Km	70 minutes of TR* 80 minutes of SL**	Does not have
Jugua Po'i	Basic USF	87 km	95 km	95 minutes of TR* 105 minutes of SL**	Does not have
Sargento José Félix López (Puentesíño)	Basic USF	60 km	52 km	90 minutes of TR* 80 minutes of SL**	It has**

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- **Mill area**

Hospital in the city	Type of Attention	Distance of Trementina	Distance of San Liberato	Time of arrival	Ambulance
Hospital Regional	Comprehensive + Specialties	22 km	30 km	40 minutes of TR* 55 minutes of SL**	It has
Instituto de Previsión Social (IPS)	Comprehensive + Specialties	24 km	32 km	45 minutes of TR* 55 minutes of SL**	It has
Sanatorio Concepción**	Comprehensive without emergencies	21 km	29Km	80 minutes of TR* 90 minutes of SL**	Does not have
Sanatorio Asismoe	Comprehensive without emergencies	23 km	31 km	95 minutes of TR* 105 minutes of SL**	Does not have
Sanatorio Santa Isabel **	Comprehensive without emergencies	21 km	29 km	100 minutes of TR* 80 minutes of SL**	Does not have


- **MS-Brazil area**

Hospital en la ciudad	Tipo de Atendimento	Endereço e telefone
Hospital Proncor* – Campo Grande	Pronto Socorro e Hospital	Rua Maracaju, 1265 (67) 3042-3000
Hospital do Coração* - Dourados	Pronto Socorro e Hospital	Rua João Rosa Goes, 770 (67) 3416-4700
Hospital Nossa Senhora Auxiliadora* - Três Lagoas	Pronto Socorro e Hospital	Av. Rosário Congro, 1533 (67) 2105-3500

8. STAKEHOLDER ENGAGEMENT

Paracel's *PL/CO/COM Stakeholder Engagement Plan* purport:

- To strengthen the relationship and trust with our different stakeholders.
- To carry out a transparent, effective and close communication about Paracel's values and purpose.
- To ensure the constant flow of information, creating, enabling and feeding the communication channels that allow the effective exchange of information.
- To contribute to the strengthening of the organizational culture and the pride of belonging to Paracel from the information on achievements and impacts of the organization.

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8.1. Engagement Strategy

Paracel's engagement strategy is defined as comprehensive, covering all the company's thematic axes and the project's execution stages. This strategy is framed under the perspective of sustainability according to the **PO/CM/COM Stakeholders Engagement Policy**. The engagement processes will seek to contribute to Sustainable Development through messages that inspire and enable the understanding and knowledge of key frameworks such as the Sustainable Development Goals, IFC Performance Standards, ISO 26000, Shared Value Strategies, among others, and how these are materialized in the actions and results of the organization.

8.2. Engagement key points

- Communications transmitted through indirect or mass channels, such as e-mail, web sites, online publications, radio and television, have the capacity to transfer information quickly and effectively to different audiences in a consistent manner. However, these should be a complement and not a substitute for personal (face-to-face) engagement.
- In this sense, direct communication should be, as far as possible, the most important form of engagement, because it stimulates dialogue and an open and trusting environment. This does not prevent Paracel from using mass media to achieve a greater reach in its communications.
- Common sense, good manners, courtesy, respect and tolerance are rules that must be followed in the company's daily communication, whether direct or indirect, since, in either case, there are people who are receiving the message.

Those who are part of the Paracel S.A. family are also ambassadors of its image, so the way in which each member behaves and relates day by day with their environment, inside and outside the organization, represents the company.

8.3. Stakeholder's map

The stakeholder mapping is carried out from a Power-Risk matrix (*Savage, Nix, Whitehead & Blair – 1991*), which allows prioritizing the different groups based on the nature and severity of the impacts, and the ability of these groups to influence the project's performance. Engagement and will be focused on those groups that are more severely affected, as well as with those that have a greater influence.

MATRIZ PODER- RIESGO - 26/12/2020 / Versión 00

N.º	GRUPOS DE INTERÉS		MATRIZ PODER - RIESGO				
	Categoría	Sector	Riesgo	Pod er	Cuadra nte	Tipo de GI	Estrate gia
1	Organismo de Control	Sector público (Ministerios, Secretarías, etc.)	8	7	II	Mixto	Colabor ar
2	Decisión del proyecto	Sector público (Ministerios, Secretarías, etc.)	5	8	I	Apoyo	Involucr ar
3	Interés en el proyecto	Sector público (Ministerios, Secretarías, etc.)	1	7	I	Apoyo	Involucr ar
4	Interés en el proyecto	Sector privado (Gremios)	1	7	I	Apoyo	Involucr ar
5	Interés en el proyecto	Sector privado (Medios de Comunicación)	6	8	II	Mixto	Colabor ar
6	Interés en el proyecto	Organizaciones de la Sociedad Civil (Medio Ambiente)	6	5	IV	No Apoyo	Comuni car
7	Organismos de Control	Organizaciones de la Sociedad Civil (Comunidades Indígenas)	5	9	I	Apoyo	Involucr ar
8	Interés en el proyecto	Organizaciones de la Sociedad Civil (Inclusión / Sustentabilidad)	1	6	I	Apoyo	Involucr ar
9	Potenciales Beneficiados	Academia, instituciones educativas y de investigación	1	6	I	Apoyo	Involucr ar
10	Interés en el proyecto	Institución religiosa	8	5	IV	No Apoyo	Comuni car
11	Potenciales Beneficiados / Potenciales afectados	Micro territorios	5	9	I	Apoyo	Involucr ar
12	Potenciales Beneficiados / Potenciales afectados	Proveedores	1	7	I	Apoyo	Involucr ar
13	Potenciales Beneficiados / Potenciales afectados	Colaboradores	1	8	I	Apoyo	Involucr ar
14	Decisión del proyecto	Accionistas (inversionistas)	1	10	I	Apoyo	Involucr ar
15	Decisión del proyecto	Inversores (bancos)	1	9	I	Apoyo	Involucr ar
16	Potenciales Beneficiados	Comité de Comunicación y Monitoreo	2	6	I	Apoyo	Involucr ar
17	Interés en el Proyecto	Organizaciones de la Sociedad Civil (Rubro Forestal - Brasil)	8	8	II	Mixto	Colabor ar


Referencias:

Grupo de interés de apoyo: ésta es la figura que apoya las estrategias de la organización, por lo que es el tipo deseado.

Grupo de interés mixto: es el más importante, pues ofrece tanto un alto nivel de asentimiento como un alto nivel de oposición.

Grupo de interés marginal: es indiferente ante las estrategias, es decir, ni es propenso a dificultar su desarrollo ni a colaborar.

Grupo de interés no-apoyo: éste tiene un alto potencial para amenazar a la organización y bajo para apoyarla.

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8.4. Indigenous peoples

Indigenous peoples (IP) are a particular stakeholder, since the relationship with these communities is governed by specific regulations (laws and decrees), aligned with ILO Convention 169.

The IP Plan is made up by designed for the 10 indigenous communities that dwell within the Project's influence area, named: Redención, Jeguahaty, Vy'a Renda, Takuarendyju, Takuarita, Sati, Guyra Ñe'engatu Amba, Mberyvo, Yvyty Rovi and Apyka Jegua.


This IP Plan aims to:

- Ensure full respect for the rights of indigenous peoples and carry out activities established by current legislation and international regulations.
- Establish a participatory, healthy and predictable relationship framework with indigenous communities.
- Strengthen support for indigenous communities with the project.
- Promote local and community development.
- Influence PARACEL's stakeholders for the improvement of the relationship practices with indigenous communities.
- Generate a successful experience of social management with indigenous communities in the country in order to inspire future work related to local and foreign investment projects of similar characteristics.

The IP Plan is made up by the programs listed in **LI/CO/DOC – List of Management System Current Documents** (see section #5.1), which are briefly described in the table below.

PROGRAMS/ MEASURES	PROJECT STAGE	RELATED IMPACTS
Social Management Program with indigenous communities of the AID	Installation and operation of the Forest Component and construction and operation of the Industrial Component.	<ul style="list-style-type: none"> Decreased poverty levels. Increasing the flow of people outside the communities Expanding sources of income generation in the department. Strengthening the role of the leader within the community. Increasing and strengthening links with local organizations. Immigration of relatives to the indigenous community from other communities of the same ethnicity. Right of way
Labor Inclusion Program	Installation and operation of the Forestry Component and construction and operation of the Industrial Component.	<ul style="list-style-type: none"> Modification in customs and schedules of the indigenous people hired by the project and their families, to responsibly work in the jobs assigned to them in a dependent manner for PARACEL or its suppliers. Increase of indigenous people hired with permanent or long-term jobs (> 1 year). Increase of indigenous people hired with temporary or short-term jobs (< 1 year). Opportunity to participate in labor associations and trade unions. Access to financial services and banking. Increased opportunities for professional training. Strengthening the role of women in the social structure through education and work. Risk of occupational diseases related to the use of chemicals.
Good Practices and Supplier Audit Program	Installation and operation of the Forestry Component and construction and operation of the Forestry Component. Industrial.	<ul style="list-style-type: none"> Reduction of work in exploitative conditions. Improvement of the health and safety conditions of indigenous people under contract. Increased traffic for light and heavy vehicles around communities and the risk of traffic accidents. Risk of occupational diseases related to the use of chemicals..
Community Health and Safety Program	Installation and operation of the Forestry Component and construction and operation of the Industrial Component.	<ul style="list-style-type: none"> Increased risk of diseases, including STDs, and accidents. Improved coverage and access to health services and sanitary facilities. Increased risk of anthropic disasters from waste management. Increased flow of people and the likelihood of crimes. Increased traffic for light and heavy vehicles around communities and the risk of traffic accidents.
Family Production Strengthening and Value Added Generation Program	Installation and operation of the Forestry Component and construction and operation of the Industrial Component.	<ul style="list-style-type: none"> Expanding the sources of income generation in the district. Lower poverty levels. Improved conditions for food security. Improved conditions for access to agricultural production inputs and commercial inclusion in value chains. Increasing vocational training opportunities.
Women's Empowerment Program	Installation and operation of the Forestry Component and construction and operation of the Industrial Component.	<ul style="list-style-type: none"> Strengthening the role of women in the social structure through education and work. Participation in strategies for the visibility and improvement of gender equity. Increasing vocational training opportunities.

Source: Fundación NATAN final report Phase 2.

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There are two additional IP programs which complements the IP Plan:

- **PR/SS/RPI IP Relationship Program**, aiming to guarantee a constructive and continuous bond with these communities, safeguarding the intellectual property of the ancestral knowledge they possess, promoting full respect for human rights, dignity, their aspirations and culture, as well as the livelihoods that depend on the natural resources.
- **PR/SS/I69 IP Expectations Management Program**, aiming to manage (and when possible, to meet) the expectations of the IP, not only to satisfy their needs, but rather seeking the development of synergies that promote the construction of solid, collaborative and lasting relationships based on commitment and mutual trust.

9. EXTERNAL COMMUNICATIONS AND GRIEVANCE MECHANISMS

The **PR/SS/QRI Complaints, Suggestions and Inquiries Management Program** guarantees proper attention and response to complaints, suggestions and inquiries from own- and third-party workers, indigenous peoples and, population of the project's areas of influence and ordinary people, establishing permanent communication channels. Main elements of this program are summarized below. Detailed implementation is set in **PC/SS/QSC Procedure for Complaints, Suggestions and Inquiries**.

Associated population	Proposed Measures	Concrete actions	Indicators
General Population / Interest Groups (collaborators, suppliers, etc.)	1. Preparation and definition of the mechanism for receiving and managing complaints, suggestions and queries.	1.1. Develop (count) a procedure for handling complaints, suggestions and inquiries.	Mechanism developed
		1.2. Review and update of the procedure.	Built-in settings
		1.3. Socialize the procedure for managing complaints, suggestions and consultations with all Paracel stakeholders.	No. of people reached
		1.4. Monitoring and verification of the operation of the complaints, suggestions and queries management system.	No. of cases attended No. of cases closed efficiently No. of Queries
General Population / Interest Groups (collaborators, suppliers, etc.)	2. Establish communication channels to offer the population and employees answers to their doubts and concerns.	2.1. Enable means of direct communication with the population and collaborators (emails, telephone numbers, social networks, mailboxes).	No. of Communication Channels
Indigenous Communities		2.2. Enable permanent communication channels with indigenous communities for the management of queries, requests and claims.	No. of enabled channels

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General Population / Interest Groups (collaborators, suppliers, etc.)		2.3. Enable consultation and information offices for the general population.	No. of established offices No. of responses (attentions)
General Population / Interest Groups (collaborators, suppliers, etc.)	3. Develop governance structures that help promote ethical conduct within the organization and its interactions with others.	3.1. Development of a Code of Ethics.	Written articles
		3.2. Formation of an Ethics Committee.	Committee members
		3.3. Training and dissemination of the Code of Ethics.	No. of people reached Number of signed notes of commitment to compliance with ethics
		3.4. Monitoring and follow-up of complaints related to the Code of Ethics, received through communication channels (mail, mailboxes, corporate number, etc.).	No. of complaints received and managed
Collaborators / Collaborators of suppliers or contractors	4. Freedom of association and collective bargaining.	4.1. Not discourage or oppose employees to exercise their right to form or join their own organizations to advance or protect their interests or to bargain collectively.	No. of meetings
		4.2. Do not separate or discriminate against workers who seek to form or join their own organizations and bargain collectively.	No. of meetings
		4.3. Failure to impose governance in cases of union constitution constituted by workers of the same profession, trade or specialty.	No. of meetings
		4.4. Not exercising governance enforcement for the cases of workers who represent unions constituted by their peers in the same condition who provide services in several companies of the same industrial branch as Paracel.	No. of meetings
		4.5. Not to separate or discriminate against the worker assigned in the position of delegate of collective and / or union representations.	No. of meetings
		4.6. Protect the individual and collective rights of workers, in the performance of their work.	No. of meetings

10. ONGOING REPORTING TO AFFECTED COMMUNITIES

The *PR/SS/DCO Dissemination and Communication Program* aims to:

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- Report progress on implementation of Paracel’s commitments.
- Report monitoring results on issues that are of interest to the communities.
- Provide an immediate update if any new environmental or social risks emerge.
- Provide the information is provided regularly, in local language and easily understandable format.


Main activities of this program are:

- Provide information regarding the entire project process through bimonthly meetings, talks, workshops, distribution of brochures, etc. The information should include schedules, interventions on route, cut off public services, among others. Meetings with indigenous communities will be held monthly in community assemblies.
- Carry out monthly instances of formal dialogue with leaders of the indigenous communities.
- Prepare and disseminate audiovisual materials with relevant and updated information about the progress of the project and the execution of the management plans.
- Strengthen the link with the Communication and Monitoring Committee, through the development of specific activities with the members according to a work plan.
- House-to-house arrival and meetings with key stakeholders to deliver information in the directly affected area.
- Install an office in areas of influence of the project for the direct attention of the community

Paracel will use institutional communication channels that allow an effective flow and exchange of messages:

External Media	Internal Media
Website, social media (Facebook, Twitter, YouTube, LinkedIn, Instagram)	Intranet
E-mails, Telephone lines	E-mails
Videos, Graphic pieces, Flyers	Posters and signage
Publications and Printed Material (Brochures-Publications-Brochures)	Events, congresses, workshops, forums celebrations and meetings
Reports	Manuals
Presentations	Internal Bulletins, Graphic pieces, Flyers, Videos
Events, congresses, workshops, forums celebrations and meetings	WhatsApp
Posters and signage	Teams Platform
Portal	Portal

Paracel will also develop a Social Media Content Plan on a quarterly basis, considering the following dimensions and pillars:

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Dimensions	Objectives	Content pillars
Informative	Disseminate information on the stages of the project.	<ul style="list-style-type: none"> - Industrial component. - Forestry component. - Logistics component. - Information about offices and locations. Communication Channels. - Complaint channels. - Norms and standards used.
Identity	Making corporate culture visible	<ul style="list-style-type: none"> - Identity: values, mission, vision, purpose, founders, history, link to SDGs. - Corporate culture: codes, work environment, internal campaigns, volunteering, Human Talent searches, Occupational Health and Safety. - Strategic alliances.
Sustainability (social and environmental)	Promoting sustainability as a key value	<ul style="list-style-type: none"> - Socioeconomic benefits: job creation, inclusion, labor training, social programs, campaigns with social impact. - Environmental benefits: clean energy production, results of studies, environmental programs, environmental campaigns. - Sustainability Standards
Economic	Share information on the economic impacts of Paracel.	<ul style="list-style-type: none"> - Logistics - Suppliers - Investments
Pedagogical	Strengthening bonds of trust	<ul style="list-style-type: none"> - Forestry and environmental component: care of own forests, participation of local producers, technologies, equipment used. - Myths and truths: environmental pollution, air pollution, water pollution, drought and soil degradation / poverty. - Occupational Health and Safety, Road Safety. - Special Dates

11. MONITORING AND REVIEW

11.1. Evaluation of the HSES-MS performance

Paracel's HSES Management System is a living and constantly evolving tool through the plan-do-check-act cycle. It is reviewed annually by Senior Management, based on the **Annual HSES Performance Report**, which is to be prepared according to internationally recognized methodologies such as the Global Reporting Initiative (GRI), as accountability to its different stakeholders.

Each plan and program also includes its own set of performance indicators (i.e. quality control of the application of such plan or program) in order to evaluate the fulfillment of each of the objectives, as well as its own method and frequency of review.

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11.2. Evaluation of the HSES performance of the Project

The HSES performance of the project will be monitored through the implementation of the set of specific programs that are briefly commented below (see section # 5.1):

Code	Title	Comments
PR/SS/MSO	Social Monitoring Program	Refers both to plantation and industrial areas, as well as to IP.
IN/SS/IMP	Social Impact Measurement Instruction	Aiming to provide information focused on the design of new programs or review of the already implemented ones, to improve its performance and results, evaluate the efficient use of resources and contribute to sort out the social problems. Moreover, to contribute with social and economic sciences knowledge generation.
PR/SS/RPI	IP Relationship Program	Establish semiannual meetings to monitor joint work with the Paraguayan Indigenous Institute (INDI)
PR/SA/F04	Monitoring Program for the Quality of Surface and Groundwater in the Forestry Area	18 freshwater and 14 groundwater sampling points throughout the forestry area. Parameters according to Res. 222/2002. Analysis according to the <i>APHA-AWWA-WPCF Standard Methods for the examination of water and wastewater</i> .
PR/SA/06	Biodiversity Monitoring Program in the Forestry Area	Rainy and wet season surveys on Flora (59 monitoring points – MP), mammals (34 MP), birds (53 MP), amphibians and reptiles (54 MP), fish (18 MP) and eDNA (115 sampling points) throughout the most representative zones within the Paracel's properties.
PR/SA/C01	Control and Monitoring Program of Erosive Processes (during mill construction)	Regular check-up of drainage system cleanliness, runoff of rainwater, solids retention cells operation and status of the revegetation in critical areas.
PR/SA/C03	Waste Management and Monitoring Program (during mill construction)	Monitoring of generation (monthly basis) of total solid waste, non-hazardous waste, hazardous waste, waste destined for recycling, and non-conformities identified in each field inspection.
PR/SA/C04	Vehicle Emissions and Dust Control Program (during mill construction)	Monitoring of black smoke emitted by vehicles.
PR/SA/C05	Noise Monitoring Program (during mil construction)	Noise monitoring within the mill site (works area). Background noise monitoring at the 4 points located nearby around the mill site where baseline measurements were performed.



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Code	Title	Comments
PR/SA/O01	Comprehensive Industrial Waste Management Program	Monitoring of the amount of hazardous and non-hazardous waste per ton of pulp produced. Monitoring of the amount of waste recycled, composted or sent to special treatment, treated per year.
PR/SA/O02	Mill Effluent Monitoring Program	12 sampling points in the wastewater treatment plant. Final effluent parameters according to Res. 222/2002. Analysis according to the <i>APHA-AWWA-WPCF Standard Methods for the examination of water and wastewater</i> .
PR/SA/O03	Mill Noise Monitoring Program	Background noise monitoring at the 4 points located nearby around the mill site where baseline measurements were performed.
PR/SA/O04	Surface and Groundwater Quality Monitoring Program (in mill site)	2 freshwater sampling points at the Rio Paraguay (1 downstream and 1 downstream effluent discharge point), 6 groundwater sampling points within the mill site (2 upstream and 4 downstream the mill platform). Parameters according to Res. 222/2002. Analysis according to the <i>APHA-AWWA-WPCF Standard Methods for the examination of water and wastewater</i> .
PR/SA/O05	Mill Emissions Monitoring Program	On-line monitoring of Particulate Material (PM), TRS, NOx, Sox, CO, O2, Temperature, Humidity, and calculation of gas flow from recovery boiler, lime kilns and biomass boiler.
PR/SA/O06	Biodiversity Monitoring Program (in mill site)	Monitoring of flora, mammals, birds, amphibians and reptiles in the Native Restoration Area within the mill site. Monitoring of aquatic communities and sediments at 4 sampling points located in the Rio Paraguay (2 upstream and 2 downstream the effluent discharge point).
PR/SA/O07	Air Quality Monitoring Program (in mill's area of influence)	2 continuous-sampling points located in Loreto and Concepción City as per MADES' request. Parameters: Total Suspended Particles; PM10; PM2.5; NOx; SO2; TRS; H2S; CO; O3.
TBD	Monitoring and evaluation of contractors' performance program	Under preparation.
TBD	Internal and external auditing program	Under preparation.

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12. REFERENCE DOCUMENTS

- Regulations in force in the Republic of Paraguay.
- UN Sustainable Development Goals.
- IFC Performance Standards.
- IFC ES Management System Implementation Handbook.
- FSC Management Standards.
- ISO 14000 Standards.
- ISO 26000 Standards.

NOTE: In this document the terminology of the generic masculine was adopted to refer to men and women equally. This is a resource that only seeks to provide uniformity, simplicity and fluidity to the composition and reading of the text. It in no way diminishes Paracel S.A.'s commitment to gender equality.