

Project Basic Information

Country: Brazil	Region: South America	Project No.: 50172
Project Legal Name: EDP ES	Company Legal Name: EDP Espirito Santo Distribuicao de Energia S.A.	
Project Business Sector: V-DA - Electric Power Transmission	Owning Department /Division: CN6L2 - Regional Industry INF LAC & EUR/INR LAC2 S Cone Andean & Brazil	
Environment Category: B		

Project Description

IFC is considering financing EDP Espirito Santo Distribuição de Energia S.A. (“EDP ES” or “company”) in a commitment that involves IFC anchoring a BRL800 mn (c. US\$162mn) debenture issuance, out of which BRL400mn will be provided by IFC (up to US\$81 mn). Proceeds will fund the company’s capex plan (“The Project”). EDP ES is the main power distribution company in the state of Espirito Santo, Brazil, and one of the two distribution companies owned by EDP Brasil and EDP Group (“EDP” or the “Sponsor”).

The use of proceeds (UoP) of the Corporate Loan will fund the company’s capital expenditure (“capex”) items only, including its programs for loss reduction, renewal and refurbishing and automation and telecommunications and loss reduction program (BTZero). It will also enhance the reliability of the distribution system to meet the expected market growth, covering substations, renovations, upgrades, automation, and telecommunications. The EDP ES distribution grid supplies electricity to users in 70 municipalities across the state, through both overhead and underground medium-voltage networks. These networks serve rural and urban areas and are connected to the Brazilian national grid via a network of substations. The UoP are restricted to the existing low and medium-voltage distribution infrastructure (including substations with non-PCB insulating oils) and do not cover high-voltage transmission lines. The only covered power network expansion involves the installation of new medium-voltage poles within the established boundaries of existing power distribution zones in residential zones. Also, no capex items funded by IFC are undertaken in municipalities containing Alliance for Zero Extinction Sites or World Heritage Sites or any other existing or planned protected areas by Espirito Santo state, federal Brazilian government or any other internationally recognized protected areas, including indigenous or quilombola communities (both officially recognized or in process to be recognized by FUNAI or Fundação Cultural Palmares).

Overview of IFC’s Scope of Review

IFC reviewed the proposed investment by appraising technical, environmental, and social (E&S) information provided by the company during appraisal meetings. The site visit took place on June 24, 2025 (including Gloria substation, BTZero pilot household and EDP ES office in Vitoria), along with publicly available information, including sustainability reports, E&S policies, and the code of ethics. Interviews occurred with EDP Brasil and EDP ES management. Additional interviews included EDP ES employees, contractor workers, and community members. IFC reviewed the corporate Integrated Management System (IMS) procedures and organizational structure charts as well as key E&S documents including Environmental Impact Assessment (EIA) for power substations and distribution lines conducted between 2023 and 2025 and its analysis of alternatives, purchase and service agreements for main suppliers and contractors, environmental and labor internal and external audits of main contractors and monthly inspection reports, occupational health and safety risk identification and management documentation, biodiversity assessments, greenhouse gas emissions reports, fauna management and protection

reports, land acquisition processes, stakeholder engagement records, grievance mechanism control reports, and emergency response plans.

With this approach, IFC's review focused on the company's management system level to ensure that EDP ES has the right set of tools and resources to perform a thorough screening of E&S risks (including social & biodiversity) and appropriate management plans and procedures to adequately manage risk and impacts in line with Brazilian regulations and IFC standards.

Identified Applicable Performance Standards

While all Performance Standards are applicable to this investment, IFC's environmental and social due diligence indicates that the investment will have impacts which must be managed in a manner consistent with the following Performance Standards.

- ☒ PS1: Assessment and Management of Environmental and Social Risks and Impacts
- ☒ PS2: Labor and Working Conditions
- ☒ PS3: Resource Efficiency and Pollution Prevention
- ☒ PS4: Community Health, Safety and Security
- ☐ PS5: Land Acquisition and Involuntary Resettlement
- ☐ PS6: Biodiversity Conservation and Sustainable Management of Living Natural Resources
- ☐ PS7: Indigenous Peoples
- ☐ PS8: Cultural Heritage

Environmental & Social Categorization and Rationale

This is a Category B project per IFC's Policy on Environment and Social Sustainability (2012). Based on information reviewed by IFC, the proposed project has limited adverse E&S impacts. These impacts are site-specific, largely reversible, and can be addressed through existing mitigation measures and good international industry practices (GIIP). Key E&S risks and impacts associated with the project include: (i) adequacy of EDP environmental and social management system (ESMS) to identify and manage social risks and impacts in its operations as well as those related to the implementation of the BTZero program; (ii) adequacy of gender-based violence (GBV) management among contractors; (iii) potential sulfur hexafluoride (SF₆) gas emissions;; and (iv) monitoring and management of gender-based violence (GBV) risks towards communities.

Environmental and Social Mitigation Measures

IFC's appraisal considered the environmental and social management planning process and documentation for the Project and gaps, if any, between these and IFC's requirements. Where necessary, corrective measures, intended to close these gaps within a reasonable period of time, are summarized in the paragraphs that follow and (if applicable) in an agreed Environmental and Social Action Plan (ESAP). Through implementation of these measures, the Project is expected to be designed and operated in accordance with Performance Standards objectives.

PS1: Assessment and Management of Environmental and Social Risks and ImpactsE&S Policies.

At the Group level, EDP has a comprehensive framework of Environmental and Social (E&S) policies that apply to all EDP projects worldwide, covering key areas such as health and safety, environment and climate change resilience, ethics, diversity and inclusion, supplier conduct, stakeholder engagement, social investment, and human and labor rights ([see EDP UCL LAC disclosure page](#)). EDP ES operates under the 2021 [Environmental Policy](#) of the EDP Group, which extends to contractors and third parties engaged in its operations. This policy forms a core element of EDP ES's environmental and social (E&S) management system. EDP ES is bound by EDP Group's corporate policies which include, among others: (i) financial management, (ii) sustainable procurement, (iii) risk management, (iv) sustainable development, (v) business continuity, (vi) integrity, (vii) personal data protection, (viii) supplier code of conduct, (ix) information security, (x) human rights, (xi) responsible AI, (xii) diversity and inclusion, (xiv) volunteering, (xv) health and safety at work, (xvi) stakeholder relations, and (xvii) social investment as well as code of ethics (CoE). Also, EDP South America's Strategic Climate Plan frames climate change as a risk and an opportunity to transition to a low-carbon economy. These policies apply to EDP ES's direct operations and extend to contractors, joint ventures, and other entities where EDP ES or the EDP Group manages operations.

E&S Management System (ESMS).

EDP ES has established an EHS system that implements EDP Group's corporate environmental policy through internal environmental guidelines, compliant with national law and in alignment with the United Nations Sustainable Development Goals (SDGs). The EHS relies on policies, programs, and procedures focusing on security, quality, and sustainability. These are integrated into the company's corporate E&S policies. EDP ES's EHS is certified under ISO 14001:2015. This certification applies to the company's operations and define systematic approaches for managing risks, ensuring regulatory compliance, monitoring and enhancing operational performance. In addition, EDP ES plans to obtain integrated certification across its management systems. This aligns with international best practices and improves coordination across environmental, health, safety, and quality management domains.

Given the nature of the BTZero Program, it is essential to address potential social risks and impacts, including those related to community relations, external grievance mechanism, and stakeholder engagement. As part of **ESAP #1**, EDP ES will augment its current EHS system procedures to consider key elements of social risk management as required in PS1. This will include the preparation and implementation of a Social Impact Assessment Procedure (SIAP) and a Stakeholder Engagement Plan (SEP).

Identification of E&S Risks and Impacts.

EDP ES EHS includes standardized procedures for identifying, assessing, managing, and reporting key risks. The EHS procedure aligns with good international practices and national legal requirements. A materiality assessment has identified critical sustainability-related risks, including renewable energy development, infrastructure reliability, innovation, social impact, and transparency.

EDP ES establishes specific environmental objectives based on magnitude, relevance, and likelihood, using a digital compliance system to track and manage applicable environmental legal requirements. For substations and medium-voltage distribution lines permitting, EDP ES engages certified specialists to conduct cultural heritage assessments in accordance with federal regulations, including archaeological surveys and recovery activities. Environmental and social impact assessments, prepared by third-party consultants and aligned with national legislation, are conducted prior to infrastructure development within the company's concession area.

E&S Management Programs.

EDP ES executes its environmental, health, and safety (EHS) responsibilities through a certified EHS system. The plan encompasses a range of management programs covering environmental licensing (approximately 200 permits at different projects or operational stages), E&S risk assessments, alternatives analysis, emissions and noise control, solid and hazardous waste management, vegetation and fauna management, environmental compensation and reforestation, emergency preparedness and response, workforce and contractor oversight, and stakeholder engagement, including community and customer interactions. These programs are designed to meet Brazilian regulatory requirements. Each program includes monitoring procedures, schedules, and performance indicators and is updated periodically. EDP ES uses digital tools to support implementation, including drones for high-voltage network installation, the “Electro-office” platform to restrict access in environmentally sensitive areas, and automated systems for tracking E&S legal compliance within the concession area. As contractors carry out a significant portion of operational activities, EDP ES has implemented contract clauses and operational monitoring mechanisms—including site inspections—to ensure contractor adherence to corporate ESHS standards and to maintain consistency with GIIP.

E&S Organization Capacity/Competency.

At the corporate level, the Environmental, Social, and Governance (ESG) Director oversees E&S management, reporting directly to the Board and the Vice President of People and ESG. The ESG Director supervises functions related to EHS, climate change, and the EDP Institute, ensuring integration of ESG considerations across corporate governance. EDP operates under a matrix structure, with E&S responsibilities in Espírito Santo assigned to a local team of six professionals from the Operational Management of Projects and Construction and the Environmental Cell. This team reports to the EDP ES Director, and a parallel local structure is in place for occupational health and safety (OHS), ensuring consistent implementation of corporate policies and regulatory compliance. Customer and community engagement is managed by the Client Service department, which includes staff deployed across all states in which EDP operates. In order to enhance the capacity to identify and manage social risks and impacts, EDP ES will, as part of **ESAP # 1**, designate a qualified professional who will be responsible for implementing and managing the SIAP, the EGM and SEP, mentioned above and to oversee the overall social risks management of the Company.

Emergency Preparedness and Response (EPR).

EDP ES implements emergency response plans based on identified environmental and OHS risks, in line with corporate procedures (Integrated Emergency and Contingency Plan and Integrated Building Emergency and Contingency Plan). These plans outline requirements for preparedness, implementation, maintenance, and review to protect life, assets, and third parties, and to mitigate environmental and social impacts. At the Group level, EDP has adopted a Business Continuity Policy that establishes a framework for managing disruptive scenarios, focused on maintaining critical functions and ensuring the protection of employees, infrastructure, and systems, in accordance with international good practices.

Monitoring and Reporting.

EDP ES monitors and evaluates E&S management programs using procedures outlined in the company’s IMS. These procedures are described in the IMS. This plan evaluates safety, administrative, and quality performance, focusing on contractor oversight. Field inspections assess compliance with safety protocols, execution quality, and legal labor requirements.

The monitoring system tracks activities identified as posing environmental or OHS risks. It verifies legal compliance and track performance indicators related to E&S objectives. It also supports corrective action tracking,

audit follow-up, and periodic performance review. E&S performance is overseen by EDP Group's governance structure, which includes EDP ES. E&S teams report performance regularly to senior management, and results feed into the Group's Sustainability Performance Index, one of its key ESG indicators. EDP Group follows Global Reporting Initiative (GRI) standards and publishes annual sustainability reports, disclosing E&S performance, investments, and indicators across all business units.

Supply Chain Assessment and Management.

The EDP Group Supplier Code of Conduct applies to suppliers of goods and services including EDP ES. Compliance with the code is mandatory and forms part of procurement and service agreements. The code requires suppliers to meet legal, ethical, environmental, social, labor, OHS, and human rights standards, and to avoid corruption, forced labor and child labor, discrimination, and environmental harm. It requires suppliers to implement management systems to monitor compliance and extend these standards throughout their supply chains. EDP may terminate agreements in cases of serious or repeated non-compliance.

EDP's Sustainable Procurement Policy governs procurement practices and mandates compliance with applicable laws and internal procedures. The policy promotes environmental responsibility, equal treatment, transparency, and ethical conduct, including anti-corruption and fair competition practices. It prohibits bribery, fraud, and conflicts of interest, while protecting confidentiality and establishing communication channels for stakeholders. The policy reinforces human rights protections, sets health, safety, and environmental performance expectations, supports local community development, and encourages continuous improvement and innovation in supply chain practices.

PS2: Labor and Working Conditions

As of 2025, EDP South America employed 2.974 direct workers and 13.264 contractors. Of the direct employees, 185 were in EDP Brasil. EDP ES reported a workforce of 990 direct employees and [4.758] contractors. Since 2022, the number of outsourced workers has increased. At EDP ES, the proportion of employees eligible for retirement within five and ten years is 0.95% and 3.70%, respectively. Women represent approximately 26% of the total workforce across EDP South America.

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Human Resources Policies & Procedures.

EDP Brasil's CoE establishes corporate commitments to human rights, non-discrimination, and workplace protections, including the prohibition of harassment, retaliation, child labor, and forced labor. It affirms respect for freedom of association and the right to collective bargaining. These principles are further reinforced through EDP's Human Development Policy, which promotes equitable hiring practices and fair compensation. Compliance with the CoE is mandatory for all employees and extends to suppliers and contractors acting on behalf of EDP.

Working Conditions and Terms of Employment.

The company is committed to ensuring fair and equitable standards for wages, benefits, and health and safety working conditions. Terms of employment for both direct employees and contracted workers are established in accordance with local labor laws and collective agreements (CBA) with unions, ensuring compliance with PS2 requirements. There is evidence of monitoring working conditions, including contract verification, payment of social security benefits and monthly salaries, and recording of working hours and overtime.

Workers Organization.

Workers from EDP ES are unionized and engage in yearly collective bargaining negotiations with EDP to discuss earnings and other benefits. EDP ES confirmed that the yearly agreement occurs within the EDP Brazil's CoE

framework. This framework respects the freedom of association and the right to collective bargaining. EDP ES is part of Sinergia (Sindicato dos Trabalhadores em Energia), a union representing the workers from the Espírito Santo state. The union negotiated the 2024/2025 Collective Bargaining Agreement (ACT) with EDP ES, addressing salary adjustments, minimum wages for electricians, and childcare assistance.

Non-discrimination and Equal Opportunity.

EDP Group's Human Development Policy outlines its commitment to diversity and non-discrimination in the workplace. As reported in EDP South America's sustainability disclosures, women comprise 25% of the workforce, with approximately 20% representation in leadership roles; EDP South America also reports gender pay ratios in line with the Equal Pay Law, a Brazilian legislation enforcing equality payment between men and women. KPIs have been established to ensure transparency and reinforce its nondiscrimination commitments. This company's CoE encourages suppliers to adopt similar diversity and inclusion practices.

Worker's Grievance Mechanism.

EDP operates an Ethics Channel ("[Speak Up](#)") accessible to employees, suppliers, contractors, communities, and other stakeholders to report concerns related to human rights, CoE violations, or potential adverse impacts caused by the EDP Group. The channel ensures confidentiality, accepts both anonymous and identified submissions, and is managed by an independent third party. Once classified, complaints are referred to the Ethics & Compliance Global Unit for investigation, with findings reviewed by the EDP and EDPR Ethics Committees—comprising members of the General and Supervisory Board—which determine appropriate actions. EDP prohibits retaliation, and channel performance indicators are regularly shared with staff. EDP's Grievance Mechanisms statistics and salient issues were not provided during Appraisal. As per **ESAP #2** EDP ES will include a supplement to its Code of Ethics vis-à-vis PS2 to be distributed to the contractors, including an explicit reference to Gender-Based Violence within the Grievance Mechanisms.

Occupational Health & Safety (OHS).

EDP ES implemented an OHS management system certified under ISO45001, which is aligned with IFC PS2 requirements. This system aligns with EDP Brasil and EDP Group policies and is part of the broader IMS. The OHS system applies to all EDP ES activities, including those performed by employees, contractors and subcontractors. It also adheres to applicable Brazilian OHS legislation and technical standards (NBR), as developed by the Brazilian Association of Technical Standards (ABNT). As of June 24, 2025, EDP ES's recorded 2,714 days without Loss Time Injury (LTI), which is lower than the industry benchmark.

The system is structured around key principles that emphasize legal compliance, risk prevention, and continuous improvement. It includes commitments to: (i) promoting safety through leadership; (ii) avoiding work execution under unsafe conditions regardless of urgency; (iii) maintaining a work environment that meets or exceeds regulatory safety requirements; and (iv) ensuring workers have access to information and training on OHS protocols. The OHS system is designed to identify, control, and eliminate hazards. Regular consultation supports early risk recognition. It promotes ongoing performance improvement through engagement across all organizational levels, including management, employees, contractors, and other relevant stakeholders.

In 2024, EDP launched the "Revitalization Program" to strengthen its occupational health and safety (OHS) culture. The program focuses on reinforcing procedures and safety rules related to electrical safety, work at height, and live-line operations during pole installation—key activities associated with inspection and maintenance tasks under the BTZero Program.

As previously mentioned, the UoP will primarily support the loss reduction program (BTZero), which includes the Boa Energia Program. Boa Energia is a stakeholder engagement initiative carried out by EDP's third-party contractors to facilitate the implementation of BTZero. The BTZero program involves specific risks, primarily related to workforce safety, as it requires operations in security-risk areas.

Workers Engaged by Third-Parties.

As of 2025, EDP South America employed 13,264 contractor workers—five times the number of direct employees—making third-party management a critical aspect of its operations. To mitigate potential outsourced workforce risks, EDP Brasil requires suppliers and contractors to comply with its CoE, which is a stipulated condition in contractual agreements. Contracts mandate adherence to labor laws, including prohibitions on child and forced labor. They enforce the responsibility of third-party companies to provide their teams with appropriate Personal Protective Equipment (PPE) and to ensure that all safety conditions are met. They also require that contractor personnel receive training in the CoE and the grievance mechanism. During site visits, QR-coded posters linking to the “Speak Up” channel were observed in company facilities, reinforcing access to the grievance process.

PS3: Resource Efficiency and Pollution Prevention

Water & Wastewater Management.

EDP ES's distribution operations do not involve direct water abstraction or effluent discharge.

Pollution Prevention and Control.

EDP's IMS incorporates operational procedures aligned with pollution prevention and control requirements under applicable legislation. The company implements management and monitoring plans that apply both to its own operations and to activities carried out by contractors and subcontractors, with a focus on minimizing environmental impacts and OHS risks. These plans define operational controls for key areas, including: (i) waste management procedures for handling, storage, transportation, and disposal; (ii) black smoke monitoring from diesel vehicles; (iii) noise monitoring and control at substations; (iv) technical specifications for procurement with EHS criteria; and (v) engineering and management controls. Observations during the appraisal confirmed implementation of pollution prevention measures, such as proper waste segregation and general housekeeping, at substations and corporate offices.

Greenhouse gas emissions.

EDP ES operates in alignment with the EDP Group's Climate Change Policy and Strategic Climate Plan, which aim to support decarbonization and climate risk mitigation. The plan consists of three pillars: (i) decarbonization and energy transition, (ii) climate risk management, and (iii) promotion of a climate-conscious culture. Implementation includes investment in research, innovation, and energy efficiency initiatives, notably through the BTZero Program. EDP Brasil, including EDP ES, has adopted science-based emissions reduction targets validated by the Science Based Targets Initiative (SBTi), with a commitment to reach Net Zero by 2040.

EDP ES has two greenhouse gas (GHG) emission sources: mobile (vehicle fleet) and fixed (SF₆ gas-insulated circuit breakers). Vehicle emissions are monitored by the black smoke procedure. SF₆ emissions from circuit breakers are monitored according to a specific work instruction, with data monthly reported. The instruction includes monitoring of SF₆ stock, calibration, emission calculation, training and tracking of yearly SF₆ emission targets. As per **ESAP #3**, EDP ES will update the SF₆ work instruction to improve SF₆ emissions targets.

Solid Waste Management.

EDP ES implements a Solid Waste Management Program (PGRS) that aligns with the waste management hierarchy and Brazilian regulations. The company's main material inputs are linked to equipment procurement for network maintenance, while waste generation is primarily associated with maintenance and equipment replacement activities. In 2024, EDP Brasil reported generating over 23,000 tons of solid waste—10% classified as hazardous and 90% as non-hazardous—reflecting an 82% reduction following the divestment of a generation asset. EDP ES also integrates circular economy principles into its operations through seven action lines aimed at reducing material inputs and waste, promoting circularity across the value chain, encouraging durable and recycled product use, developing circular business models, supporting waste recovery, leveraging digital tools to dematerialize processes, and extending product life. In 2024, 93.05% of total waste was recycled, 2.38% underwent other recovery processes, and 0.02% was prepared for reuse.

Hazardous Materials & Waste Oil.

EDP ES manages hazardous materials and waste oil following EDP Brasil's procedures. These procedures include requirements for safe handling, transport, storage, and use of chemicals, while adhering to occupational health and safety (OHS), environmental controls, and emergency response. Compliance is verified through internal assurance processes, with corrective actions applied as needed. In line with Brazilian regulations and the Stockholm Convention, EDP ES maintains and reports an inventory of electrical equipment containing polychlorinated biphenyls (PCBs); in 2024, the Ministry of the Environment confirmed inventoried equipment as non-PCB. However, one transformer and one recloser identified as PCB-containing are scheduled for decontamination and disposal in 2025. EDP ES contracts licensed service providers for the reclassification, removal, and environmentally compliant disposal of such equipment. Additionally, the company implements transformer recovery programs and uses biodegradable vegetable oil-insulated units to reduce environmental impacts and extend equipment lifespan.

Pesticide Use.

EDP ES conducts right-of-way (ROW) and vegetation management activities primarily through manual methods such as undergrowth clearing and cutting using hand tools, typically carried out by contractors. Herbicides are selectively used in areas with invasive eucalyptus species that interfere with grid infrastructure, in accordance with Brazilian legislation. The company is implementing an Integrated Vegetation Management (IVM) program. This program aims to balance energy supply reliability with environmental sustainability eradicating invasive flora species only outside conservation units and protected areas and limited to the ROW. The IVM approach also seeks to reduce vegetation intervention frequency, recognizing the protective benefits of low-lying vegetation for erosion and landslide prevention in ROW areas.

PS4: Community Health, Safety and Security

Although current EDP ES operations present limited risks to community health and safety, the BTZero Program, which is a core component of the UoP, involves EDP ES and contractors to carry out pole installation and related works in residential areas, as well as power line maintenance during operations. The potential risks associated with these activities are comprehensively addressed through EDP ES management procedures which collectively covers safe work execution, effective risk control, and minimal disturbance to local communities, .

Additionally, the BTZero Program involves EDP and contractor personnel entering private properties during stakeholder engagement (Boa Energia Program) and household connection phases. To monitor and manage potential risks related to gender-based violence (GBV) and sexual exploitation, abuse, and harassment (SEAH), EDP will include as part of **ESAP #4** training sessions on that topic. The training procedure will apply to both EDP ES personnel and contractors.. The training will form part of the induction for all new employees (EDP and contractors) and will be renewed through refresher sessions every two years.

Security Personnel.

EDP ES employs a remote electronic security system at its substations, consisting of cameras and motion sensors that continuously monitor facility perimeters and interiors. The system is connected to a centralized control center and is designed to detect unauthorized access and activate deterrent measures—such as sirens, flashing lights, and voice alerts—without physical confrontation. While EDP has stated that it does not currently use armed security personnel, its Asset Security Standard permits the presence of firearms or non-lethal weapons when carried by authorized public or private security forces. When EDP ES or its subcontractors operate in areas with security concerns, private security personnel may accompany the teams; however, these personnel are not permitted to carry firearms.

Stakeholder Engagement

EDP has established a Corporate Stakeholder Engagement Policy. This policy is supported by procedures that guide stakeholder identification, communication, and grievance management. Dedicated channels such as the Sustainability Channel, Call Center, and Ombudsman enhance these efforts. For local initiatives like Boa Energia, EDP applies project-level engagement procedures, including early stakeholder mapping and tailored engagement plans. To further strengthen and formalize its stakeholder engagement, and as mentioned in **ESAP #1** above, EDP ES will develop a Stakeholder Engagement Plan (SEP) aligned with IFC PS1 for the BTZero Program.

Broad Community Support

Broad Community Support is not applicable for this project.

Local Access of Project Documentation

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